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# NOTICE OF MEETING

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The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 5:00 PM on March 22, 2023 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing <https://livestream.com/accounts/3411104>

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A. PLEDGE OF ALLEGIANCE\*

B. ROLL CALL OF TRUSTEES\*

C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

D. APPROVAL OF AGENDA *(for possible action)*

*The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.  
-OR-The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*

E. BUDGET WORKSHOP

1. Fiscal Year 2023-2024 Budget Workshop #3 – Operating Budget Update, Capital Improvement Plan Update and Final Facility Fees (Venue Manager Presentations) (Requesting Staff Members: District General Manager Indra Winquest and Director of Finance Paul Navazio) *pg. 5-185*

F. CONSENT CALENDAR *(for possible action)*

1. **SUBJECT:** Review, discuss and possibility approve proposed modifications to the Trustee Handbook (Requesting Trustee: Trustee Sara Schmitz) *pg. 186-200*

*Recommendation for Action:* That the Board of Trustees makes a motion to approve the proposed modifications to the Trustee handbook and requests Staff to update the website and distribute the final document to all Trustees.

2. **SUBJECT:** Review, discuss and approve an agreement with Thorndal, Armstrong for legal services as it relates to the Beach Deed and IVGID Beaches in the not-to-exceed amount of \$50,000.00 (Requesting Trustee: Chairman Matthew Dent) *pg. 201-204*

*Recommendation for Action:* That the Board of Trustees Review, discuss and possibly makes a motion to approve an agreement with Thorndal, Armstrong for legal services as it relates to the Beach Deed and IVGID Beaches in the amount of not-to-exceed \$50,000.00

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## Incline Village General Improvement District

*Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.*

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

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# NOTICE OF MEETING

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Agenda for the Board Meeting of March 22, 2023 - Page 2

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3. **SUBJECT:** Review and Possibly Approve Abbreviated Meeting Minutes of February 8, 2023 and February 22, 2023 (Requesting Staff Member: District Clerk Melissa Robertson) *pg. 205-429*

*Recommendation for Action:* That the Board of Trustees makes a motion to Approve Abbreviated Meeting Minutes of February 8, 2023 and February 22, 2023

## G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Authorize the General Manager to Execute State of Nevada Clean Water State Revolving Fund Loan Contracts CW2303 and CW2304 in the aggregate amount of \$16,000,000 to finance Phase 2 of the Effluent Pipeline Project (Requesting Staff Member: Director of Finance Paul Navazio) *pg. 430-554*

*Recommendation for Action:* That the Board of Trustees makes a motion to Authorize the General Manager to Execute State of Nevada Clean Water State Revolving Fund Loan Contracts CW2303 and CW2304 in the aggregate amount of \$16,000,000 to finance Phase 2 of the Effluent Pipeline Project

2. **SUBJECT:** Approval of Resolution No 1899 Providing for the Issuance of Sewer Bond Series 2023A in the maximum amount of \$15,760,000 and Sewer Bond Series 2023B in the maximum amount of \$240,000; Providing the Forms, Terms and Conditions Thereof; Securing Payment Through a Pledge of Net Revenues Derived from the Utility System of Which the Financed Project is a Part; Ratifying Actions Previously Taken Toward the Issuance of the Bonds; and Providing Other Matters Relating Thereto (Requesting Staff Member: Director of Finance Paul Navazio) *pg. 555-607*

*Recommendation for Action:* That the Board of Trustees makes a motion to approve Resolution 1899 providing for the issuance of Sewer Bond Series 2023A in the maximum amount of \$15,760,000 and Sewer Bond Series 2023B in the maximum amount of \$240,000; providing the forms, terms and conditions thereof; securing payment through a pledge of net revenues derived from the utility system of which the financed project is a part; ratifying actions previously taken toward the issuance of the bonds; and providing other matters pertaining thereto.

3. **SUBJECT:** Review, discuss and possibly provide feedback/direction on possible Employee Recreational Privileges and Employment Incentives in replacement for the removal of the privilege of beach access for non-resident employees (Requesting Staff Member: Director of Human Resources Erin Feore) *pg. 608-616*

*Recommendation for Action:* That the Board of Trustees Review, discuss and possibly provide feedback/direction on possible Employee Recreational Privileges and Employment Incentives in replacement for the removal of the privilege of beach access for non-resident employees

4. **SUBJECT:** Review, discuss and possibly provide feedback/direction on Survey I from the General Manager's Dog Park Committee (Requesting Staff Member: Director of Parks & Recreation Sheila Leijon) *pg. 617-626*



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# NOTICE OF MEETING

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Agenda for the Board Meeting of March 22, 2023 - Page 3

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*Recommendation for Action:* That the Board of Trustees Review, discuss and possibly provide feedback/direction on Survey I from the General Manager's Dog Park Committee

5. **SUBJECT:** Review, discuss and possibly award a Procurement Agreement for Replacement Snowboard Rental Equipment – 2021/2022 Capital Project: Fund: Community Services; Division: Ski; Project # 3468RE0002; Project Type Equipment & Software; Vendor: Amer Sports Salomon in the amount of \$131,880.00 (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin) *pg.627-656*

*Recommendation for Action:* That the Board of Trustees makes a motion to Authorize and award a Procurement Agreement for Replacement Snowboard Rental Equipment – 2021/2022 Capital Project: Fund: Community Services; Division: Ski; Project # 3468RE0002; Project Type; Equipment & Software; Vendor: Amer Sports - Salomon in the amount of \$131,880.00.

6. **SUBJECT:** Review, discuss and possibly approve Diamond Peak Ski Resort's 2023-2024 Picture Pass holder daily lift ticket rates including Picture Pass holders and Non-Picture Pass holder season pass rate proposal. (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin) *pg. 657-673*

*Recommendation for Action:* That the Board of Trustees makes a motion to:

- Approve a ten-dollar increase to all Picture Pass holder daily ticket products for fiscal year 2023-2024.
- Approve an increase to all Picture Pass holder season pass products as shown in (Table 4) for fiscal year 2023-2024.
- Approve a five-dollar increase to all Non-Picture Pass holder season pass products for fiscal year 2023-2024.
- Authorize District Staff to include an additional (Tier 4) for Non-Picture Pass holder season pass products.

7. **SUBJECT:** Review, discuss and possibly approve (a) Couples Play Pass pricing to, first individual at the individual rate and second person to individual rate less 15%, (b) either a 5%, 8% or 11% increase for the Golf Play Passes rates, (c) either a 5%, 8% or 11% increase for the Daily Green fees; (d) keep the Charity rates as approved last year; and (e) increase the Range fee rates by \$1 per product for the Incline Village Golf Courses for the 2023 season. (Requesting Staff Member: Director of Golf/Community Services Darren Howard) *pg. 674-695*

*Recommendation for Action:* That the Board of Trustees Review, discuss and possibly makes a motion to approve (a) Couples Play Pass pricing to, first individual at the individual rate and second person to individual rate less 15%, (b) either a 5%, 8% or 11% increase for the Golf Play Passes rates, (c) either a 5%, 8% or 11% increase for the Daily Green fees; (d) keep the Charity rates as approved last year; and (e) increase the Range fee rates by \$1 per product for the Incline Village Golf Courses for 2023

8. **SUBJECT:** Review, discuss and possibly provide direction to advertise for the proposed management consulting engagement (Requesting Trustee: Trustee Sara Schmitz) *pg. 696-697*

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# NOTICE OF MEETING

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*Recommendation for Action:* That the Board of Trustees makes a motion to approve the management engagement Request for Proposals (RFP) and directs staff to advertise the request. Proposals will be delivered for the Board of Trustees to select their preferred vendor and potentially augment the budget for the first phase of the initiative at a later date.

- H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)
- I. LONG RANGE CALENDAR (for possible action) *pg. 698-701*
- J. BOARD OF TRUSTEES UPDATE
- K. FINAL PUBLIC COMMENTS - Limited to a maximum of three (3) minutes in duration.
- L. ADJOURNMENT (for possible action)

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, March 17, 2023, a copy of this agenda (IVGID IVGID Board of Trustees Session of March 22, 2023) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website ([www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas](http://www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas))
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

**/s/ Melissa Robertson**

Melissa Robertson

District Clerk (e-mail: [mnr@ivgid.org](mailto:mnr@ivgid.org)/phone # 775-832-1268)

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**Board of Trustees:** Matthew Dent - Chairman, Sara Schmitz, Michaela Tonking, Raymond Tulloch and David Noble

**Notes:** Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (\*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas".**



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** FY2023-24 Budget Workshop #3

**DATE:** March 22, 2023

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### **Introduction**

To ensure Board input and direction throughout the budget process, a series of budget workshops are being conducted to establish district-wide budget assumptions, review and provide feedback on preliminary operating budgets and, cost-recovery targets, as well as update of the District's capital budget and multi-year capital plan.

The Board of Trustees held its first workshop on January 25<sup>th</sup>, focusing on the FY2023/24 baseline budget. A second workshop was held on February 22<sup>nd</sup> which provided an opportunity for continued discussion of the FY2023/24 budget, with a focus on the initial update of the capital budget and capital plan.

Tonight's workshop is intended to provide the Board with an opportunity to review, discuss and provide feedback on the draft, preliminary FY2023/24 budget which is continues to be updated to reflect Board direction and feedback as well as preliminary recommendations for budget modifications to be incorporated into next fiscal year's budget.

As staff continues to refine the FY2023/24 budget, Board feedback in several key areas is being sought to ensure that the budget reflects Board priorities and expectations, while providing for the resources required to support District operations, service-levels and capital investments.

Based on Board feedback and direction from tonight's workshop, the Tentative FY2023/24 Budget is schedule for the Board meeting of April 12<sup>th</sup>, and must be filed with the State Department of Taxation by April 15<sup>th</sup>. Thereafter, a public hearing has been set for May 25<sup>th</sup>, prior to Board adoption of the Final FY2023/24 Budget.

- Departmental and Venue Executive Summaries have been updated to include more specific information related to “service levels” provided as well as (where appropriate), estimates of budget impacts of modifying these selected service levels. In particular Golf where the board has indicated doing somewhat of a deep dive into service levels.
- Included as an attachment to the Executive Summary for Parks & Recreation (fund 350) is a list of all programs by operating divisions including Seniors, Youth & Family, Aquatics, Adults, and Fitness, Health & Wellness.
- Line Item Budgets – in addition to summary budget information provided for each fund/department/venue, a line item detail of the preliminary budget is included. This detail contains all line items, including detail for Supplies and Services.
- Listing of Professional Services contracts included in FY2023/24 Preliminary Budget.
- Per Board request, Trustees are also being provided with electronic versions of the source documents included in the Board packet for the budget workshop

District managers will be presenting information specific to the budgets within their departments and venue purview, and will focus on those areas where Board feedback is most helpful in informing development of each individual budget. The following provides a list of specific topic areas where Board direction is requested:

*Board Decision Points:*

General Fund:

- Funding levels to be included specific to:
  - State lobbying / advocacy – (deleted in Preliminary Budget)
  - Membership: League of Nevada Cities (deleted in Preliminary Budget)
  - Contract Services
    - FlashVote (surveys and training)
    - Management consulting services
    - Audit Committee
- Dog Park (CIP) – funding level and timing
- Boardroom Upgrades (technology / set-up).
- Administration Bldg. – Needs assessment / planning

Community Services:



- Snowflake Lodge – scope and timing
- Ski Way pavement, roadway and safety improvements
- Recreation Center Upgrades – next steps

Beaches:

- Incline Beach House project – scope and timing
- Beach Access Improvements – Phase I & II
  - direction to inform FY2023/24 CIP funding level

Facility Fee – Recreation and Beach Facility Fees for FY2023/24 Rec Roll

- FY2023/24 Preliminary Budget assumes combined fee of \$780:

|            | FY22/23 | FY23/24 |
|------------|---------|---------|
| Recreation | 450     | 364     |
| Beaches    | 330     | 416     |
| Total      | 780     | 780     |

Conclusion:

While staff does not intend to review the entirety of the background materials, the information may be useful in informing the discussion of topics to be covered in the workshops.

**Board of Trustees Budget Workshop #3  
March 22, 2023**

**Outline**

- I. Introduction
  - a. Overview of Updates to FY2023/24 draft Preliminary Budget
  - b. Information provided in Board budget workshop packet
  - c. Board of Trustee Decision Points
  
- II. Review of Departmental / Venue Budgets
  - a. General Fund (Administration)
  - b. Utilities (Public Works)
  - c. Community Services
    - i. Golf Courses
    - ii. Facilities / Events
    - iii. Ski / Diamond Peak
    - iv. Recreation (350 Fund)
    - v. Parks
    - vi. Tennis
  - d. Beaches
  - e. Internal Services
  
- III. Board Discussion / Feedback
  - a. Review Decision Points
    - i. Operating Budgets
    - ii. Capital Budget
    - iii. Facility Fees
  
- IV. Next Steps
  - a. Tentative Budget – April 12, 2023
  - b. FINAL BUDGET, May 25, 2023.



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**District-wide Summaries:**

Budget Summary

Central Services Cost Allocations

Summary of Professional Services

Facility Fee Allocations



| Sum of 2024 Departments Budget | FUNDS General Fund | Utility      | Community Services |             |              |             |             | CS Admin  | Tennis       | CS Total    | Beaches     | Internal Svcs |             | Bldgs.      | IS Total     | Grand Total |
|--------------------------------|--------------------|--------------|--------------------|-------------|--------------|-------------|-------------|-----------|--------------|-------------|-------------|---------------|-------------|-------------|--------------|-------------|
|                                | Column Labels      |              | Golf               | Facilities  | Ski          | Recreation  |             |           |              |             |             | Fleet         | Engin.      |             |              |             |
|                                | 100                | 200          | 300                | 330         | 340          | 350         | 360         | 380       | 300 Total    | 390         | 400         | 420           | 430         | 400 Total   |              |             |
| Row Labels                     |                    |              |                    |             |              |             |             |           |              |             |             |               |             |             |              |             |
| Revenue                        |                    |              |                    |             |              |             |             |           |              |             |             |               |             |             |              |             |
| Ad Valorem                     | (2,088,600)        |              |                    |             |              |             |             |           |              |             |             |               |             |             | (2,088,600)  |             |
| Consolidated Tax               | (2,176,600)        |              |                    |             |              |             |             |           |              |             |             |               |             |             | (2,176,600)  |             |
| Sales & Fees                   | (50,360)           | (16,034,772) | (5,501,858)        | (1,802,885) | (12,636,768) | (1,512,843) | 262,000     | (216,491) | (21,408,845) | (1,712,000) |             |               |             |             | (39,205,977) |             |
| Facility Fee                   |                    |              |                    |             |              |             | (2,984,619) |           | (2,984,619)  | (3,223,168) |             |               |             |             | (6,207,787)  |             |
| Operating Grants               | (800)              |              |                    |             |              | (116,984)   |             |           | (116,984)    |             |             |               |             |             | (117,784)    |             |
| Interfund                      | (145,903)          | (170,714)    |                    |             | (14,985)     |             |             |           | (14,985)     |             | (1,540,523) | (902,000)     | (1,004,646) | (3,447,169) | (3,778,771)  |             |
| Misc. Rev.                     | (12,100)           |              | (44,383)           |             | (84,567)     |             |             |           | (128,950)    |             |             |               |             |             | (141,050)    |             |
| Invest Inc.                    | (13,128)           | (41,688)     | 5,496              | 180         | (21,324)     | (1,020)     | (25,872)    | 2,352     | (40,188)     | (11,400)    | (108)       | (216)         | 780         | 456         | (105,948)    |             |
| Capital Grants                 |                    |              |                    |             |              |             |             |           |              |             |             |               |             |             |              |             |
| Revenue Total                  | (4,487,491)        | (16,247,174) | (5,540,745)        | (1,802,705) | (12,757,644) | (1,630,847) | (2,748,491) | (214,139) | (24,694,571) | (4,946,568) | (1,540,631) | (902,216)     | (1,003,866) | (3,446,713) | (53,822,517) |             |
| Expense                        |                    |              |                    |             |              |             |             |           |              |             |             |               |             |             |              |             |
| Wages                          | 3,399,253          | 3,822,626    | 2,242,042          | 546,602     | 3,989,710    | 1,238,282   | 196,895     | 136,654   | 8,350,185    | 948,389     | 696,918     | 644,760       | 348,075     | 1,689,753   | 18,210,206   |             |
| Benefits                       | 1,615,059          | 2,005,122    | 688,418            | 287,554     | 1,398,549    | 363,431     | 74,056      | 30,350    | 2,842,357    | 236,910     | 383,387     | 287,427       | 184,030     | 854,844     | 7,554,292    |             |
| Professional Services          | 370,245            | 172,050      | 8,950              | 1,170       | 23,700       | 5,850       |             | 585       | 40,255       | 17,850      |             | 15,000        |             | 15,000      | 615,400      |             |
| Services & Supplies            | 1,631,431          | 3,871,843    | 994,181            | 476,430     | 2,378,870    | 780,558     | 47,840      | 125,500   | 4,803,379    | 620,219     | 474,650     | 45,834        | 452,595     | 973,079     | 11,899,952   |             |
| Insurance                      | 85,300             | 261,200      | 118,400            | 15,100      | 276,100      | 71,700      |             | 4,600     | 485,900      | 48,600      | 1,200       | 5,200         | 7,400       | 13,800      | 894,800      |             |
| Utilities                      | 230,400            | 1,112,376    | 376,400            | 59,700      | 576,700      | 133,200     | 5,900       | 14,100    | 1,166,000    | 113,100     | 1,700       | 3,300         | 4,700       | 9,700       | 2,631,576    |             |
| Cost of Goods Sold             |                    |              | 744,555            | 466,400     | 588,450      | 42,700      |             |           | 1,852,905    | 140,400     |             |               |             |             | 1,993,305    |             |
| Central Services Cost          | (3,046,200)        | 927,931      | 492,659            | 157,991     | 892,441      | 273,468     | 40,062      | 28,070    | 1,884,691    | 233,578     |             |               |             |             |              |             |
| Defensible Space               |                    | 100,000      |                    |             |              |             |             |           | 100,000      |             |             |               |             |             | 200,000      |             |
| Capital Expend.                | 555,000            | 21,348,000   | 955,700            | 12,000      | 2,105,000    | 295,000     | 64,000      | 25,000    | 3,456,700    | 6,672,500   | 12,000      |               |             | 12,000      | 32,044,200   |             |
| Debt Service                   |                    | 282,030      |                    |             |              |             |             |           |              |             |             |               |             |             | 282,030      |             |
| Extraordinary                  | 100,000            |              |                    |             |              |             |             |           |              |             |             |               |             |             | 100,000      |             |
| Transfers                      |                    |              |                    |             |              |             |             |           |              |             |             |               |             |             |              |             |
| Expense Total                  | 4,940,488          | 33,903,178   | 6,621,305          | 2,022,946   | 12,229,520   | 3,204,188   | 528,753     | 375,659   | 24,982,372   | 9,031,546   | 1,569,855   | 1,001,521     | 996,800     | 3,568,176   | 76,425,760   |             |
| Grand Total                    | 452,997            | 17,656,004   | 1,080,560          | 220,241     | (528,124)    | 1,573,341   | (2,219,738) | 161,520   | 287,801      | 4,084,978   | 29,223      | 99,305        | (7,066)     | 121,463     | 22,603,243   |             |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
ALL DISTRICT**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Ad Valorem Property Tax                  | 1,706,172            | 1,760,049            | 1,873,949            | 2,008,289                      | 2,088,600                       | 2,088,600                          |                                  |                              |
| Consolidated Taxes                       | 1,736,657            | 1,941,358            | 2,068,815            | 2,092,885                      | 2,176,600                       | 2,176,600                          |                                  |                              |
| Charges for Services                     | 29,502,929           | 29,643,245           | 32,196,160           | 35,353,526                     | 38,125,000                      | 38,565,177                         |                                  |                              |
| Facility Fees                            | 6,740,884            | 6,537,640            | 6,090,680            | 6,249,540                      | 6,193,644                       | 6,207,787                          |                                  |                              |
| Rents                                    | -                    | -                    | -                    | 12,100                         | 12,100                          | 12,100                             |                                  |                              |
| Intergovernmental - Operating Grants     | 52,244               | 95,294               | 70,963               | 139,875                        | 139,875                         | 117,784                            |                                  |                              |
| Interfund Services                       | 2,867,876            | 2,629,169            | 2,867,119            | 3,826,605                      | 4,131,400                       | 3,778,771                          |                                  |                              |
| Central Services Revenue                 | 1,367,400            | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Non Operating Income/Leases              | 116,041              | 371,409              | 132,925              | 129,074                        | 132,900                         | 128,950                            |                                  |                              |
| Investment Earnings                      | 885,434              | 107,275              | (110,920)            | 105,948                        | 105,948                         | 105,948                            |                                  |                              |
| Capital Grants                           | 1,637,399            | 88,505               | 47,927               | 25,535,000                     | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | 241,498              | (216,463)            | 433,274              | -                              | -                               | -                                  |                                  |                              |
| Funded Capital Resources                 | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 5,831,684            | -                    | 380,426              | 1,000,000                      | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>52,686,217</b>    | <b>42,957,482</b>    | <b>46,053,491</b>    | <b>76,452,842</b>              | <b>53,106,067</b>               | <b>53,181,717</b>                  |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 13,289,741           | 13,040,045           | 14,086,695           | 17,719,331                     | 18,817,086                      | 18,210,206                         |                                  |                              |
| Employee Fringe                          | 4,902,940            | 5,057,955            | 5,202,243            | 7,218,710                      | 7,682,222                       | 7,554,292                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>18,192,682</b>    | <b>18,098,000</b>    | <b>19,288,938</b>    | <b>24,938,041</b>              | <b>26,499,308</b>               | <b>25,764,498</b>                  |                                  |                              |
| Professional Services                    | 902,836              | 1,129,315            | 564,930              | 702,800                        | 602,800                         | 615,400                            |                                  |                              |
| Services and Supplies                    | 8,581,258            | 7,586,475            | 10,166,065           | 11,894,506                     | 12,476,500                      | 11,899,952                         |                                  |                              |
| Insurance                                | 644,590              | 667,548              | 764,612              | 764,900                        | 900,500                         | 894,800                            |                                  |                              |
| Utilities                                | 2,266,707            | 2,183,288            | 2,281,832            | 2,515,493                      | 2,419,400                       | 2,631,576                          |                                  |                              |
| Cost of Goods Sold                       | 1,476,211            | 1,133,956            | 1,317,328            | 1,808,069                      | 1,898,700                       | 1,993,305                          |                                  |                              |
| Central Services Cost                    | 1,367,400            | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Other Uses                               | -                    | -                    | 596,257              | -                              | -                               | -                                  |                                  |                              |
| Defensible Space                         | 195,752              | 200,000              | 155,939              | 200,000                        | 210,000                         | 200,000                            |                                  |                              |
| Capital Improvements                     | 7,064,611            | 6,594,946            | 6,024,216            | 44,748,400                     | 25,363,000                      | 32,044,200                         |                                  |                              |
| Debt Service                             | 1,026,471            | 1,022,293            | 1,024,394            | 1,040,362                      | 282,030                         | 282,030                            |                                  |                              |
| Extraordinary                            | 1,359,736            | -                    | -                    | 100,000                        | 100,000                         | 100,000                            |                                  |                              |
| Transfers Out                            | 5,831,684            | -                    | 380,426              | 1,000,000                      | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>48,909,937</b>    | <b>38,615,820</b>    | <b>42,564,938</b>    | <b>89,712,570</b>              | <b>70,752,238</b>               | <b>76,425,760</b>                  |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>3,776,281</b>     | <b>4,341,661</b>     | <b>3,488,552</b>     | <b>(13,259,728)</b>            | <b>(17,646,171)</b>             | <b>(23,244,043)</b>                |                                  |                              |

**Incline Village General Improvement District  
Central Services Cost Allocation Plan  
For the Fiscal Year Ending June 30, 2024  
PRELIMINARY - March 2023**

|   | General                | Utility                | Championship Golf     | Mountain Golf       | Facilities          | Ski                    | Recreation Center     | Parks               | Tennis              | Comm. Services Admin | Beach                 | Internal Services     | Total District        |
|---|------------------------|------------------------|-----------------------|---------------------|---------------------|------------------------|-----------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|-----------------------|
| <b>Base Cost</b>  |                        |                        |                       |                     |                     |                        |                       |                     |                     |                      |                       |                       |                       |
| Budgeted FTE by Fund Allocation                                       | 27.9<br>10.17%         | 41.2<br>15.03%         | 31.1<br>11.32%        | 11.6<br>4.23%       | 9.2<br>3.34%        | 76.9<br>28.04%         | 22.7<br>8.28%         | 8.4<br>3.05%        | 2.2<br>0.80%        | 3.8<br>1.38%         | 24.0<br>8.74%         | 15.4<br>5.61%         | 274.4<br>100%         |
| Budgeted Wages by Fund Allocation                                     | \$ 3,163,200<br>16.82% | \$ 3,822,626<br>20.32% | \$ 1,692,048<br>9.00% | \$ 549,994<br>2.92% | \$ 546,602<br>2.91% | \$ 3,989,710<br>21.21% | \$ 1,445,900<br>7.69% | \$ 461,300<br>2.45% | \$ 145,700<br>0.77% | \$ 230,600<br>1.23%  | \$ 1,072,900<br>5.70% | \$ 1,689,753<br>8.98% | \$ 18,810,333<br>100% |
| Budgeted Benefits by Fund Allocation                                  | \$ 1,546,280<br>20.09% | \$ 2,005,123<br>26.05% | \$ 508,815<br>6.61%   | \$ 179,603<br>2.33% | \$ 287,554<br>3.74% | \$ 1,398,549<br>18.17% | \$ 401,380<br>5.21%   | \$ 124,770<br>1.62% | \$ 34,380<br>0.45%  | \$ 86,440<br>1.12%   | \$ 270,160<br>3.51%   | \$ 854,844<br>11.10%  | \$ 7,697,898<br>100%  |
| Budgeted Services & Supplies by Fund Allocation                       | \$ 1,842,375<br>10.36% | \$ 5,182,069<br>29.14% | \$ 1,658,211<br>9.32% | \$ 536,775<br>3.02% | \$ 950,800<br>5.35% | \$ 3,763,820<br>21.16% | \$ 1,076,928<br>6.06% | \$ 622,770<br>3.50% | \$ 132,585<br>0.75% | \$ 66,300<br>0.37%   | \$ 940,169<br>5.29%   | \$ 1,011,579<br>5.69% | \$ 17,784,381<br>100% |
| Budgeted Accounting - Invest. Int.                                    | \$ 1,459,940           |                        |                       |                     |                     |                        |                       |                     |                     |                      |                       |                       |                       |
| Percentage of Costs Allocated Allocation based on Services & Supplies | 80%                    |                        |                       |                     |                     |                        |                       |                     |                     |                      |                       |                       |                       |
|   | 120,994                | 340,322                | 108,900               | 35,252              | 62,442              | 247,181                | 70,725                | 40,899              | 8,707               | 4,354                | 61,744                | 66,433                | \$ 1,167,952          |
| Blended Allocation  | 16%                    | 20%                    | 9%                    | 3%                  | 3%                  | 22%                    | 7%                    | 2%                  | 1%                  | 1%                   | 6%                    | 9%                    | 100%                  |
| Information Technology  | \$ 1,375,351           |                        |                       |                     |                     |                        |                       |                     |                     |                      |                       |                       |                       |
| Budgeted Human Resources  | \$ 1,203,936           |                        |                       |                     |                     |                        |                       |                     |                     |                      |                       |                       |                       |
| HR + IT + 20% Accounting  | \$ 2,871,275           |                        |                       |                     |                     |                        |                       |                     |                     |                      |                       |                       |                       |
| Based on Wages, Benefits & FTE  | 450,524                | 597,608                | 257,729               | 90,780              | 95,549              | 645,260                | 202,743               | 68,196              | 19,362              | 35,708               | 171,835               | 245,982               | \$ 2,871,275          |
| Central Services Cost Allocation                                      | \$ 993,028             | \$ 927,930             | \$ 366,628            | \$ 126,031          | \$ 157,991          | \$ 892,441             | \$ 273,468            |                     | \$ 28,070           | \$ 40,062            | \$ 233,578            |                       | \$ 4,039,227          |
| Annual Billing for Adopted Budget Baseline budget                     |                        | \$ 927,930             | \$ 366,628            | \$ 126,031          | \$ 157,991          | \$ 892,441             | \$ 273,468            |                     | \$ 28,070           | \$ 40,062            | \$ 233,578            |                       | \$ 3,046,198          |
| Overhead Rate for Charging vs Actuals                                 |                        | 8.4%                   | 9.5%                  | 10.0%               | 8.9%                | 9.8%                   | 9.4%                  | 0.0%                | 9.0%                | 10.5%                | 10.2%                 |                       | 9.9%                  |

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.D

By: Paul Navazio, Director of Finance



**PROFESSIONAL SERVICES CONTRACTS - Preliminary FY2023/24 Budget**

|                     | <b>Row Labels</b>  | <b>Sum of Amount</b> |
|---------------------|--|----------------------|
| <b>General Fund</b> | <b>100-000</b>   | <b>331,875</b>       |
|                     | <b>6010</b>  |                      |
|                     | Legal  | 204,600              |
|                     | <b>100-000-10-990-00-00-6010-</b>  | <b>183,600</b>       |
|                     | Law Firm Base Services monthly retainer See PO 19-0193   | 144,000              |
|                     | Legal Support for Public Records 160 hours at \$250  | 39,600               |
|                     | <b>100-000-11-100-00-00-6010-</b>  | <b>15,000</b>        |
|                     | Legal Costs as per Legal Services agreement OML complaints at \$2,500 flat per event   | 15,000               |
|                     | <b>100-000-13-150-00-00-6010-</b>  | <b>6,000</b>         |
|                     | Placeholder for unanticipated legal services   | 6,000                |
|                     | <b>6020</b>  |                      |
|                     | Audit  | 9,275                |
|                     | <b>100-000-10-990-00-00-6020-</b>  | <b>9,275</b>         |
|                     | Annual Financial Audit   | 9,275                |
|                     | <b>6030</b>  |                      |
|                     | Professional Consultants   | 118,000              |
|                     | <b>100-000-12-130-00-00-6030-</b>  | <b>40,000</b>        |
|                     | Software or System Consultant 160 hours at \$250   | 40,000               |
|                     | <b>100-000-14-170-00-00-6030-</b>  | <b>78,000</b>        |
|                     | Contractual Services for Community Advocacy and Communications   | 48,000               |
|                     | Professional support costs to develop, distribute, receive responses and aggregate results for Tenants Survey                          | 10,000               |
|                     | Professional support costs to develop, distribute, receive responses, and aggregate results for Annual Community Survey                | 20,000               |
| <b>Utilities</b>    | <b>200-000</b>   | <b>155,000</b>       |
|                     | <b>6010</b>  |                      |
|                     | Legal  | 30,000               |
|                     | <b>200-000-22-990-00-00-6010-</b>  | <b>15,000</b>        |
|                     | Outside Legal Consultants  | 15,000               |
|                     | <b>200-000-25-990-00-00-6010-</b>  | <b>15,000</b>        |
|                     | Outside Legal Consultants  | 15,000               |
|                     | <b>6030</b>  |                      |
|                     | Professional Consultants   | 125,000              |
|                     | <b>200-000-22-990-00-00-6030-</b>  | <b>62,500</b>        |
|                     | Marcus Faust lobbyist for water system project funding, Fire Flow grants etc.  | 37,500               |
|                     | Update Utility Rate Study  | 25,000               |
|                     | <b>200-000-25-990-00-00-6030-</b>  | <b>62,500</b>        |
|                     | Marcus Faust, lobbyist for sewer system funding  | 37,500               |
|                     | Update Utility Rate Study  | 25,000               |
|                     | <b>300-320</b>   | <b>3,100</b>         |
|                     | <b>6030</b>  |                      |
|                     | Professional Consultants   | 3,100                |
| <b>Golf</b>         | <b>300-320-31-420-00-00-6030-</b>  | <b>1,700</b>         |
|                     | Soil testing   | 1,300                |
|                     | Water testing  | 400                  |
|                     | <b>300-320-32-420-00-00-6030-</b>  | <b>1,400</b>         |
|                     | Soil testing   | 1,000                |
|                     | Water testing  | 400                  |
| <b>Engineering</b>  | <b>400-420</b>   | <b>15,000</b>        |
|                     | <b>6030</b>  |                      |
|                     | Professional Consultants   | 15,000               |
|                     | <b>400-420-52-930-00-00-6030-</b>  | <b>15,000</b>        |
|                     | (Outside consultants on an as needed basis to support permitting, water rights, engineering services and surveying on as needed basis) | 15,000               |
|                     | <b>Grand Total</b>   | <b>504,975</b>       |

### FACILITY FEE ALLOCATION PER PARCEL

Baseline FY2023/24 Budget

|         | Historical Recreation Fee Per Parcel |                  |              |                      | Historical Beach Fee Per Parcel |                  |              |                 | TOTAL           |
|---------|--------------------------------------|------------------|--------------|----------------------|---------------------------------|------------------|--------------|-----------------|-----------------|
|         | Operating                            | Capital Projects | Debt Service | Total Recreation Fee | Operating                       | Capital Projects | Debt Service | Total Beach Fee | Combined Fee(s) |
| 2023-24 | 69                                   | 295              | -            | 364                  | 338                             | 78               | -            | 416             | 780             |
| 2022-23 | 92                                   | 310              | 48           | 450                  | 145                             | 184              | 1            | 330             | 780             |
| 2021-22 | 50                                   | -                | 50           | 100                  | 165                             | 514              | 1            | 680             | 780             |
| 2020-21 | 215                                  | 65               | 50           | 330                  | 85                              | 414              | 1            | 500             | 830             |
| 2019-20 | 250                                  | 405              | 50           | 705                  | 85                              | 39               | 1            | 125             | 830             |
| 2018-19 | 215                                  | 440              | 50           | 705                  | 85                              | 39               | 1            | 125             | 830             |
| 2017-18 | 215                                  | 330              | 160          | 705                  | 85                              | 39               | 1            | 125             | 830             |
| 2016-17 | 250                                  | 320              | 160          | 730                  | 75                              | 24               | 1            | 100             | 830             |
| 2015-16 | 266                                  | 308              | 156          | 730                  | 75                              | 24               | 1            | 100             | 830             |
| 2014-15 | 211                                  | 303              | 216          | 730                  | 65                              | -                | 35           | 100             | 830             |
| 2013-14 | 239                                  | 277              | 214          | 730                  | 63                              | -                | 37           | 100             | 830             |
| 2012-13 | 258                                  | 199              | 273          | 730                  | 66                              | 17               | 17           | 100             | 830             |
| 2011-12 | 199                                  | 242              | 274          | 715                  | 98                              | -                | 17           | 115             | 830             |
| 2010-11 |                                      |                  |              | 730                  |                                 |                  |              | 100             | 830             |
| 2009-10 |                                      |                  |              | 623                  |                                 |                  |              | 113             | 736             |
| 2008-09 |                                      |                  |              | 605                  |                                 |                  |              | 155             | 760             |

### ALLOCATION OF FACILITY FEES PER FY2023/24 BASELINE BUDGET

| Facility Fee Allocations             | Facility Fee Revenues By Fund |               |             |             |             |                     |             |                  |                     |                     |
|--------------------------------------|-------------------------------|---------------|-------------|-------------|-------------|---------------------|-------------|------------------|---------------------|---------------------|
|                                      | 320                           | 330           | 340         | 350         | 360         | 370                 | 380         | Roll-up          | 390                 |                     |
| Facility Fee charged to # Parcels:   | 8,206                         | 7,748         |             |             |             |                     |             | Total Comm. Svcs | Beach               |                     |
| Golf - Championship                  |                               |               |             |             |             |                     |             |                  |                     |                     |
| Golf - Mountain                      |                               |               |             |             |             |                     |             |                  |                     |                     |
| Facilities                           |                               |               |             |             |             |                     |             |                  |                     |                     |
| Diamond Peak Ski                     |                               |               |             |             |             |                     |             |                  |                     |                     |
| Youth & Family Programming           |                               |               |             |             |             |                     |             |                  |                     |                     |
| Senior Programming                   |                               |               |             |             |             |                     |             |                  |                     |                     |
| Adult Programs                       |                               |               |             |             |             |                     |             |                  |                     |                     |
| Recreation Center Activities         |                               |               |             |             |             |                     |             |                  |                     |                     |
| Comm. Services Administration        | 69                            |               |             |             |             | 567,919             |             | 567,919          |                     |                     |
| Parks                                |                               |               |             |             |             |                     |             |                  |                     |                     |
| Tennis                               |                               |               |             |             |             |                     |             |                  |                     |                     |
| Beach                                |                               | 338           |             |             |             |                     |             |                  | 2,616,161           |                     |
| Per Parcel Operating Component       | 69                            | 338           | \$ -        | \$ -        | \$ -        | \$ 567,919          | \$ -        | \$ -             | 567,919             | 2,616,161           |
| Per Parcel Capital Exp. Component    | 295                           | 78            |             |             |             | 2,416,700           |             |                  | 2,416,700           | 607,607             |
| Per Parcel Debt Service Component    |                               |               |             |             |             |                     |             |                  |                     |                     |
| <b>Total Facility Fee Per Parcel</b> | <b>\$ 364</b>                 | <b>\$ 416</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,984,619</b> | <b>\$ -</b> | <b>\$ -</b>      | <b>\$ 2,984,619</b> | <b>\$ 3,223,168</b> |
|                                      |                               |               |             |             |             |                     |             |                  |                     | \$ 6,207,787        |

|                                |        |
|--------------------------------|--------|
| Facility Fee - NO Beach Access | \$ 364 |
|                                | \$ 416 |
| Facility Fee - Beach Access    | \$ 780 |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**  
**GENERAL FUND**

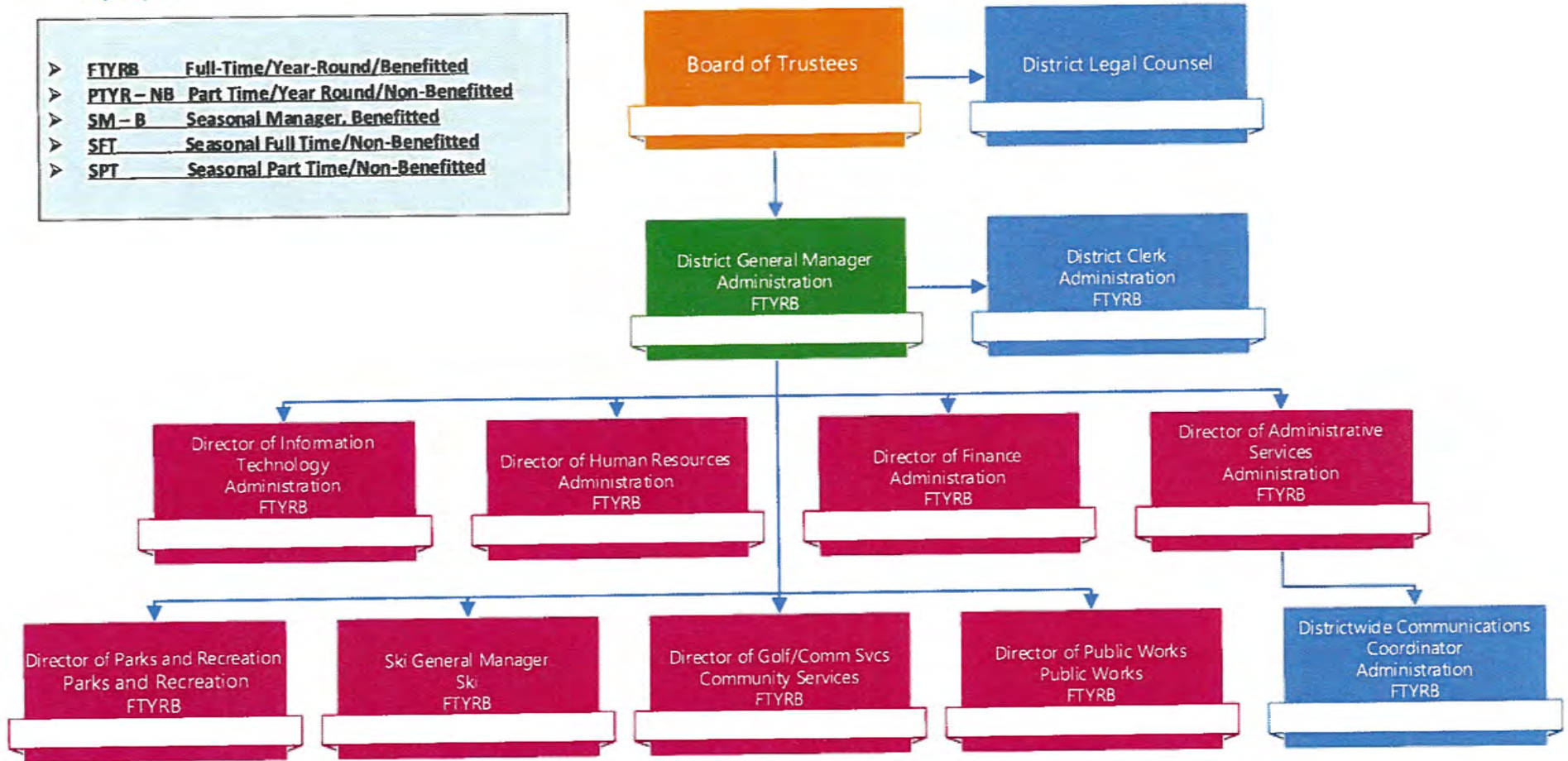


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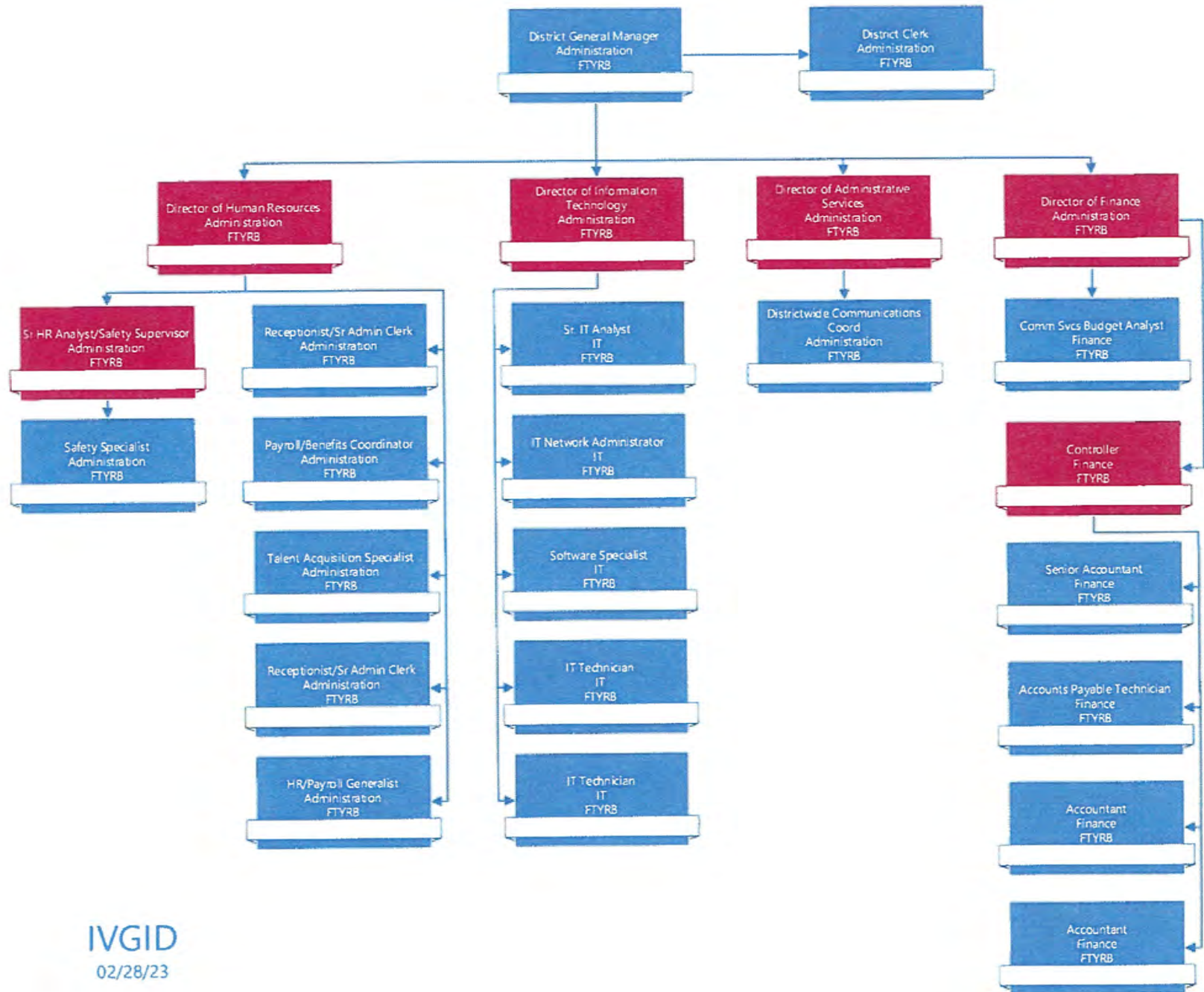
# Board of Trustees / Senior Team

02/28/23

- ▶ **FTYRB** Full-Time/Year-Round/Benefitted
- ▶ **PTYR – NB** Part Time/Year Round/Non-Benefitted
- ▶ **SM – B** Seasonal Manager, Benefitted
- ▶ **SFT** Seasonal Full Time/Non-Benefitted
- ▶ **SPT** Seasonal Part Time/Non-Benefitted



# Administration



**Incline Village General Improvement District  
General Fund  
Executive Summary  
Operating Budget FY2023/24**

**Overview**

The General Fund covers the overall Management and Administration of the District. The General Fund staff includes Human Resources, Information Technology, Finance and Accounting, and the General Manager's office. All Staff within the General Fund provide support services to the respective departments with the District as well as an outward presence, via a service desk, located within the Administrative offices located at 893 Southwood Boulevard. This office is open to the public Monday through Thursday, 8:00am – 5:00pm, Friday 8:00am – 4:00pm. This office is closed on all observed holidays.

**Services Provided**

**Frequency**

**Management and Administration:**

|   |                              |
|---|------------------------------|
| District Governance and Communication.....        | Daily                        |
| Senior Team.....                                  | Weekly                       |
| Operating & Capital Projects Administration ..... | Daily                        |
| Human Resources.....                              | Monday through Friday        |
| Human Resources (after hours).....                | On-Call as needed            |
| Payroll and Employee Benefits .....               | Monday through Friday        |
| Payroll and Employee Benefits (after hours).....  | On-Call as needed            |
| Information Systems.....                          | 24/7/365                     |
| Information Technology Support Services .....     | Constant on-call or presence |
| Finance and Accounting .....                      | Monday through Friday        |
| Risk Management & Insurance Coverage.....         | Ongoing availability         |
| Washoe County Marriage License Issuance.....      | By appointment               |

**Trustees and Audit Committee:**

|  |   |
|--|---|
| Governance & Public Meetings.....                      | Bi-Monthly Meetings<br>Community Forums |
| Notices and Recordkeeping.....                         | As necessary for meetings               |
| Ordinances, Resolutions, Policies, and Practices ..... | Ongoing maintenance                     |

**Legal Compliance:**

|   |                                   |
|---|-----------------------------------|
| Nevada Revised Statutes                     | Nevada Administrative Code        |
| Federal and Nevada Labor Laws and Standards | Federal and Nevada OSHA Standards |
| Municipal Securities Rulemaking Board       |                                   |

**Financial Highlights**

|                             | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actual</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|-----------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|--|
| <u>Sources</u>              | 5,233,745                          | 4,023,209                          | 3,929,652                         | 4,117,002                         | 4,281,028                           | 4,487,491                              |
| <u>Uses</u>                 |                                    |                                    |                                   |                                   |                                     |  |
| Personnel                   | 2,880,277                          | 3,005,449                          | 3,250,212                         | 4,279,462                         | 4,466,147                           | 5,014,312                              |
| Non Personnel               | 2,858,718                          | 1,323,098                          | 2,175,583                         | 3,493,943                         | 2,242,008                           | 2,972,376                              |
| Central Services Allocation |                                    | (1,335,748)                        | (1,538,807)                       | (1,319,400)                       | (2,033,229)                         | (3,046,200)                            |
|                             | 5,738,995                          | 2,992,799                          | 3,886,988                         | 6,454,005                         | 4,674,926                           | 4,940,488                              |
| <u>Staffing</u>             |                                    |                                    |                                   |                                   |                                     |  |
| FTE's*                      | 23.4                               | 23.0                               | 24.5                              | 27.9                              | 27.9                                | 37.3                                   |

| <u>Service Measures</u>  | <u>Budget</u><br><u>FY2019-20</u> | <u>Actual</u><br><u>FY2020-21</u> | <u>Actual</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Budget</u><br><u>FY2023-24</u> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Ad Valorem Tax Rate<br>(Tax per \$100 net, assessed value, before abatement) | 12.74                             | 13.11                             | 13.28                             | 12.96                             | 12.96                             |
| Overhead Ratio   | 5.6%                              | 6.0%                              | 6.2%                              | 6.0%                              | 9.9%                              |

### **Strategic Plan Initiatives:**

Ongoing budgeted Initiatives within the Board-approved Strategic Plan include:

- Continue to assess how services are impacted by recruitment challenges based on the current hiring environment, lack of housing options, and develop strategies to limit these impacts.
- Seek service specific community feedback to determine parcel owner and customer satisfaction and implement into overall business models. Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
- Complete comprehensive review of District's internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District's assets and financial resources.
- Enhance management and oversight of internal controls, District finances, improve workflow process and strengthen internal controls.
- Provide informative and timely releases of information to our parcel owners and customers.
- Ensure that the District is well represented in external agency discussions and collaborative opportunities where there may be an impact to the District
- Update process to administer requests for public records while ensuring compliance with the Nevada Public Records Act

### **Budget Highlights**

**Staffing** – The FY23/24 budget reflects an increase in full-time equivalent positions related to:

- Addition of new HR/Recruitment Assistant
- Job title change: from Sr. HR Analyst/Risk Management to Sr. HR Analyst/Safety Supervisor, includes salary grade change from 28 to 31 but no change to current employee's base salary.
- Salary grade change for Talent Acquisition Specialist from 25 to 28 with pay increase to current employee's salary.
- Salary grade change for Director of Information Systems and Technology from grade 36 to grade 38; no salary increase to current employee's base salary.

**Professional Services** – Funding is included in the FY23/24 baseline budget to support:

- External administration of Public Records request
- Support of Server Back-End Patching
- Cybersecurity Consultation
- Third-party Unemployment Insurance claims administration (First NonProfit).
- Eliminated funding for State Legislative advocacy.
- Eliminating Funding for League of Cities Membership

**Assets and Infrastructure**– Funding is included in the FY23/24 baseline budget to support:

- Upgrade of the District's Network Security Appliances (Firewalls)
- Board Room Improvements
- Migration of on premise Email to Office 365 hosted Email

**Contingency Funding** – The budget again includes a contingency appropriation of \$100,000 within the District General Manager's budget. This is intended to cover unexpected needs and will be exercised consistent with Board Policy 3.1.0. This contingency provides flexibility to address needs, as appropriate, without requiring a formal General Fund budget augmentation.



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
GENERAL FUND**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Ad Valorem Property Tax                  | 1,706,172            | 1,760,049            | 1,873,949            | 2,008,289                      | 2,088,600                       | 2,088,600                          |                                  |                              |
| Consolidated Taxes                       | 1,736,657            | 1,941,358            | 2,068,815            | 2,092,885                      | 2,176,600                       | 2,176,600                          |                                  |                              |
| Charges for Services                     | 952                  | 162                  | 2                    | 2,520                          | 2,520                           | 50,360                             |                                  |                              |
| Rents                                    |                      |                      |                      |                                |                                 | 12,100                             |                                  |                              |
| Intergovernmental - Operating Grants     | -                    | 1,440                | 2,000                | -                              | -                               | 800                                |                                  |                              |
| Interfund Services                       |                      |                      |                      |                                |                                 | 145,903                            |                                  |                              |
| Central Services Revenue                 | 1,367,400            | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Non Operating Income/Leases              | -                    | 251,712              | 1,402                | -                              | -                               | -                                  |                                  |                              |
| Investment Earnings                      | 432,643              | 68,488               | (16,517)             | 13,308                         | 13,308                          | 13,128                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | (10,079)             | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>5,233,745</b>     | <b>4,023,209</b>     | <b>3,929,652</b>     | <b>4,117,002</b>               | <b>4,281,028</b>                | <b>4,487,491</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,976,630            | 2,047,726            | 2,233,788            | 2,842,293                      | 2,953,867                       | 3,399,253                          |                                  |                              |
| Employee Fringe                          | 903,646              | 957,723              | 1,016,423            | 1,437,169                      | 1,512,280                       | 1,615,059                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>2,880,277</b>     | <b>3,005,449</b>     | <b>3,250,212</b>     | <b>4,279,462</b>               | <b>4,466,147</b>                | <b>5,014,312</b>                   |                                  |                              |
| Professional Services                    | 294,601              | 285,670              | 358,403              | 461,475                        | 411,475                         | 370,245                            |                                  |                              |
| Services and Supplies                    | 472,959              | 440,793              | 956,070              | 1,124,356                      | 1,206,600                       | 1,631,431                          |                                  |                              |
| Insurance                                | 48,241               | 51,394               | 55,100               | 57,900                         | 68,200                          | 85,300                             |                                  |                              |
| Utilities                                | 103,758              | 109,363              | 111,204              | 117,212                        | 108,800                         | 230,400                            |                                  |                              |
| Central Services Cost                    | -                    | (1,335,748)          | (1,538,807)          | (1,319,400)                    | (2,033,229)                     | (3,046,200)                        |                                  |                              |
| Other Uses                               | -                    | -                    | 596,257              | -                              | -                               | -                                  |                                  |                              |
| Capital Improvements                     | 279,424              | 365,878              | 98,550               | 633,000                        | 195,000                         | 555,000                            |                                  |                              |
| Extraordinary                            | 1,359,736            | -                    | -                    | 100,000                        | 100,000                         | 100,000                            |                                  |                              |
| Transfers Out                            | 300,000              | -                    | -                    | 1,000,000                      | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>5,738,995</b>     | <b>2,922,799</b>     | <b>3,886,988</b>     | <b>6,454,005</b>               | <b>4,522,993</b>                | <b>4,940,488</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(505,250)</b>     | <b>1,100,409</b>     | <b>42,664</b>        | <b>(2,337,003)</b>             | <b>(241,965)</b>                | <b>(452,997)</b>                   |                                  |                              |

| General Fund          | Revenue            | Admin          | GM             | Trustees       | Accounting     | IT             | Risk           | HR             | Wellness Relations | Parks          | Total            |                    |
|-----------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|----------------|------------------|--------------------|
|                       | 000                |                |                |                |                |                |                |                |                    | 370            |                  |                    |
| Row Labels            | 010                | 990            | 100            | 110            | 120            | 130            | 140            | 150            | 160                | 170            |                  |                    |
| <b>Revenue</b>        |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| Ad Valorem            | (2,088,600)        |                |                |                |                |                |                |                |                    |                | (2,088,600)      |                    |
| Consolidated Tax      | (2,176,600)        |                |                |                |                |                |                |                |                    |                | (2,176,600)      |                    |
| Sales & Fees          |                    |                |                |                |                |                |                |                |                    | (50,360)       | (50,360)         |                    |
| Facility Fee          |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| Operating Grants      |                    |                |                |                |                |                |                |                |                    | (800)          | (800)            |                    |
| Interfund             |                    |                |                |                |                |                |                |                |                    | (145,903)      | (145,903)        |                    |
| Misc. Rev.            |                    |                |                |                |                |                |                |                |                    | (12,100)       | (12,100)         |                    |
| Invest Inc.           | (13,308)           |                |                |                |                |                |                |                |                    | 180            | (13,128)         |                    |
| Capital Grants        |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| <b>Revenue Total</b>  | <b>(4,278,508)</b> |                |                |                |                |                |                |                |                    |                | <b>(208,983)</b> | <b>(4,487,491)</b> |
| <b>Expense</b>        |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| Wages                 |                    | 12,043         | 488,907        | 95,005         | 853,999        | 603,606        | 89,226         | 694,819        | 31,625             | 114,648        | 415,375          | 3,399,253          |
| Benefits              |                    | 26,265         | 225,986        | 27,689         | 440,851        | 280,014        | 50,547         | 368,475        | 17,204             | 59,614         | 118,414          | 1,615,059          |
| Professional Services |                    | 192,875        | 40,200         | 12,000         |                | 40,000         |                | 6,000          |                    | 78,000         | 1,170            | 370,245            |
| Services & Supplies   |                    | 250,305        | 16,095         | 99,800         | 164,490        | 387,531        | 20,700         | 134,042        | 21,800             | 62,938         | 473,730          | 1,631,431          |
| Insurance             |                    | 68,200         |                |                |                |                |                |                |                    |                | 17,100           | 85,300             |
| Utilities             |                    | 41,300         | 700            |                | 600            | 64,200         | 800            | 600            |                    | 600            | 121,600          | 230,400            |
| Cost of Goods Sold    |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| Central Services Cost |                    |                |                |                | (1,101,021)    | (1,037,226)    |                | (907,953)      |                    |                |                  | (3,046,200)        |
| Defensible Space      |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| Capital Expend.       |                    | 295,000        |                |                |                |                |                |                |                    |                | 260,000          | 555,000            |
| Debt Service          |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| Extraordinary         |                    | 100,000        |                |                |                |                |                |                |                    |                |                  | 100,000            |
| Transfers             |                    |                |                |                |                |                |                |                |                    |                |                  |                    |
| <b>Expense Total</b>  |                    | <b>985,988</b> | <b>771,888</b> | <b>234,494</b> | <b>358,919</b> | <b>338,125</b> | <b>161,273</b> | <b>295,983</b> | <b>70,629</b>      | <b>315,800</b> | <b>1,407,389</b> | <b>4,940,488</b>   |
| <b>Grand Total</b>    | <b>(4,278,508)</b> | <b>985,988</b> | <b>771,888</b> | <b>234,494</b> | <b>358,919</b> | <b>338,125</b> | <b>161,273</b> | <b>295,983</b> | <b>70,629</b>      | <b>315,800</b> | <b>1,198,406</b> | <b>452,997</b>     |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**GENERAL FUND**

Parks



**Incline Village General Improvement District  
Community Services – Parks  
Executive Summary  
Operating Budget FY 2023/24**

**Overview**

The Parks Division operates 365 days each year with peak season April 15 – October 31 and shoulder season from November 1 – April 14 based on weather and other seasonal factors.

Parks Services include maintenance, snow removal, grounds and turf management, urban forestry, customer service, and waste management at the following District parks, fields, facilities and open spaces:

**Venues Serviced**

- Three Multi Use Ball Fields at Ridgeline Park
- Earth Walk Interpretive Trail
- Preston Field/Park & Playgrounds
- Village Green Community Fields and Dog Park
- Skate Park
- NT Lions Club Disc Golf Course
- Rob & Robin Holman Family Bike Park
- Fitness Trail
- Aspen Grove Community Center
- Recreation Center
- Bocce Ball Courts at Recreation Center
- Administration Building
- Incline High School Stadium Field (under construction Summer 2023)
- East & West Parks and Community Bear Boxes
- Tennis Center
- Dorcey Dr. and Loma Ct. Property
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach

**Service Levels**

- Restrooms cleaned every 2 hours (signed off)
- Trash/Recycling, Litter, Green Waste removal early morning and throughout the day (frequency varies with activity, in compliance with Ord 1 wildlife activity)
- Daily maintenance of Beach Volleyball and Beach and Rec Center Bocce Ball courts
- Beach Sand Raking – manual after weather events and monthly throughout the summer
- Daily landscaping beautification and maintenance at all parks & Rec venues, lawns mowed once per week
- Vehicle and equipment maintenance
- Ongoing Bridge Maintenance
- Irrigation management
- Daily Beach and Park Picnic area maintenance, include grill cleaning, trash removal
- Sports field turf maintenance mowed 2 times per week, aerating and reseeding as needed
- Maintenance off undeveloped land, trails and pathways including erosion control, stream health protection, raking
- Disc Golf, Skate Park, Bile Park, Fit Trail, playground safety and maintenance
- Winter operations - Path clearing and general snow removal for customer access and safety
- Urban forestry, tree health management
- Graffiti removal



**Incline Village General Improvement District  
Community Services – Parks  
Executive Summary  
Operating Budget FY 2023/24**

**Budget/Staffing Summary**

The 2023/24 budget has been developed by calculating total visits, rental income and service history. Overall increases of approximately 5% have been added to sources and uses. We will reorganize the staffing structure and increase wages to account for the cost of living.

|                                    | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|--|
| <b><u>Financial Highlights</u></b> |                                    |                                    |                                    |                                   |                                     |  |
| <u>Sources</u>                     | 873,685                            | 877,397                            | 260,652                            | 378,368                           | 817,195                             | 208,983                                |
| <b><u>Uses</u></b>                 |                                    |                                    |                                    |                                   |                                     |  |
| Personnel                          | 366,050                            | 394,003                            | 481,441                            | 532,171                           | 574,470                             | 574,123                                |
| Non Personnel                      | 2,516,076                          | 364,156                            | 445,636                            | 700,368                           | 2,378,083                           | 873,600                                |
|                                    | <u>2,882,126</u>                   | <u>758,159</u>                     | <u>927,077</u>                     | <u>1,232,539</u>                  | <u>2,952,553</u>                    | <u>1,447,723</u>                       |

**Staffing**

|        |     |     |     |     |     |     |
|--------|-----|-----|-----|-----|-----|-----|
| FTE's* | 7.1 | 7.7 | 8.5 | 8.4 | 8.4 | 8.4 |
|--------|-----|-----|-----|-----|-----|-----|

\*Based on budget

|                                | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Budget</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Budget</u><br><u>FY2023-24</u> |
|--------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b><u>Service Measures</u></b> |                                    |                                    |                                   |                                   |                                   |
| <u>Parks/Field Visits</u>      | 22,400                             | 48,000                             | 48,000                            | 50,000                            | 55,000                            |

\* scheduled events only

**Strategic Plan Initiatives**

Highlights of FY2023-24 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Skate Park expansion design and construction (Strategic Plan #5, Community Service Master Plan, pages 40/60)
- Higher defensible space and tree health management with National Arbor Day Foundation and Tree City USA criteria - Long Range Principle #2 – Resources and Environment
- Ongoing venue management, enhancements and beautification - Long Range Principle #2 – Resources and Environment
- Incline Bike Park improvements - Long Range Principle #2 – Resources and Environment
- Stream Environment Zone (SEZ) protection in collaboration with community partners and community volunteers - Long Range Principle #2 – Resources and Environment

**Budget Highlights**

**Revenue/Sources**

- Overall Revenue/Sources for 2023/24 are proposed at approximately a 5% increase
- Revenue sources include facility fees, Inter-fund transfers, facility rentals

**Staffing**

The FY2023/24 baseline staffing is 8.4 FTE.

A budget proposal is under consideration to add 2 additional FTE for FY23/24:

**Operating Budget**

**Incline Village General Improvement District  
Community Services – Parks  
Executive Summary  
Operating Budget FY 2023/24**

- Staff continues to utilize new strategies to maximize use of equipment and supplies. Staff also emphasizes care and condition of district resources. These strategies have been successful in providing measures of cost control.
- Contract Services includes “as needed” contract tree maintenance (\$12,500).

**Capital Budget**

- Baseline capital budget includes funding for construction of new Dog Park, Preston Field Retaining Wall, Bike Park and Skate Park enhancements.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
PARKS FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 32,505               | 22,350               | 47,145               | 63,115                         | 66,300                          |                                    |                                  |                              |
| Facility Fees                            | 728,925              | 734,600              | -                    | 73,191                         | 603,500                         |                                    |                                  |                              |
| Rents                                    | -                    | -                    | -                    | 12,100                         | 12,100                          |                                    |                                  |                              |
| Intergovernmental - Operating Grants     | 35,244               | 16,821               | 29,825               | 22,875                         | 22,875                          |                                    |                                  |                              |
| Interfund Services                       | 76,558               | 74,758               | 116,273              | 107,267                        | 112,600                         |                                    |                                  |                              |
| Investment Earnings                      | -                    | -                    | 228                  | (180)                          | (180)                           |                                    |                                  |                              |
| Capital Grants                           | -                    | -                    | 47,927               | 100,000                        | -                               |                                    |                                  |                              |
| Proceeds from Capital Asset Dispositions | 453                  | 28,868               | 16,316               | -                              | -                               |                                    |                                  |                              |
| Transfers In                             | -                    | -                    | 2,939                | -                              | -                               |                                    |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>873,685</b>       | <b>877,397</b>       | <b>260,652</b>       | <b>378,368</b>                 | <b>817,195</b>                  |                                    |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 301,629              | 317,963              | 394,634              | 416,383                        | 449,700                         |                                    |                                  |                              |
| Employee Fringe                          | 64,421               | 76,041               | 86,807               | 115,788                        | 124,770                         |                                    |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>366,050</b>       | <b>394,003</b>       | <b>481,441</b>       | <b>532,171</b>                 | <b>574,470</b>                  |                                    |                                  |                              |
| Professional Services                    | 78,356               | 1,184                | 859                  | 1,170                          | 1,170                           |                                    |                                  |                              |
| Services and Supplies                    | 332,330              | 212,206              | 264,238              | 378,792                        | 482,900                         |                                    |                                  |                              |
| Insurance                                | 12,060               | 12,892               | 13,825               | 14,500                         | 17,100                          |                                    |                                  |                              |
| Utilities                                | 103,249              | 96,226               | 108,110              | 112,091                        | 121,600                         |                                    |                                  |                              |
| Central Services Cost                    | 42,300               | 41,667               | 49,733               | 60,810                         | 71,813                          |                                    |                                  |                              |
| Capital Improvements                     | -                    | -                    | 5,933                | 130,000                        | 1,683,500                       |                                    |                                  |                              |
| Debt Service                             | -                    | (20)                 | 2,940                | 3,005                          | -                               |                                    |                                  |                              |
| Transfers Out                            | 1,947,781            | -                    | -                    | -                              | -                               |                                    |                                  |                              |
| <b>TOTAL USES</b>                        | <b>2,882,126</b>     | <b>758,159</b>       | <b>927,077</b>       | <b>1,232,539</b>               | <b>2,952,553</b>                |                                    |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(2,008,441)</b>   | <b>119,238</b>       | <b>(666,425)</b>     | <b>(854,171)</b>               | <b>(2,135,358)</b>              |                                    |                                  |                              |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**  
**PUBLIC WORKS / UTILITIES**





**Incline Village General Improvement District  
Public Works - Utilities  
Executive Summary  
Operating Budget FY2023/24**

**Overview**

The Incline Village General Improvement District Public Works Department provides water and sewer services to Incline Village and Crystal Bay, Engineering services for all District Capital and Maintenance Projects, Compliance Activities, Fleet Maintenance for Public Works, Community Services and Administration and management of the Solid Waste Franchise.

Public Works staff takes the responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our well maintained infrastructure and excellent customer service through our strong financial position and the efforts of our highly skilled staff.

**Budget/Staffing Summary**

The Utility Fund supports 41.2 full-time positions to perform all the assigned tasks required to meet District Strategic Plan Initiatives, regulatory requirements and service levels. An Inspector position for the Compliance Section is being requested for approval in FY23/24.

| <b><u>Financial Highlights</u></b> | <b><u>Actuals<br/>FY2019-20</u></b> | <b><u>Actuals<br/>FY2020-21</u></b> | <b><u>Actuals<br/>FY2021-22</u></b> | <b><u>Budget<br/>FY2022-23</u></b> | <b><u>Baseline<br/>FY2023-24</u></b> | <b><u>Preliminary<br/>FY2023-24</u></b> |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|--------------------------------------|---|
| <b><u>Sources</u></b>              | 12,888,507                          | 12,751,219                          | 12,982,419                          | 15,568,081                         | 16,185,668                           | 16,247,174                              |
| <b><u>Uses</u></b>                 |                                     |                                     |                                     |                                    |                                      |   |
| Personnel                          | 4,151,482                           | 4,201,417                           | 4,210,438                           | 5,653,680                          | 6,100,940                            | 5,827,748                               |
| Non Personnel                      | 6,148,314                           | 7,422,250                           | 6,173,811                           | 21,412,576                         | 20,469,948                           | 28,075,430                              |
|                                    | 10,299,797                          | 11,623,667                          | 10,384,249                          | 27,066,256                         | 26,570,888                           | 33,903,178                              |
| <b><u>Staffing</u></b>             |                                     |                                     |                                     |                                    |                                      |   |
| FTE's*                             | 34.2                                | 35.2                                | 37.5                                | 40.2                               | 40.2                                 | 41.2                                    |

**Division Highlights – Service Levels**

**Water and Sewer Services**

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations.

**Water System**

- Ultraviolet & Ozone Water Treatment Plant is able to treat up to 8.5 million gallons daily
- 100 Miles of Water Mains between 4" to 24"
- 753 Fire Hydrants, 12 IVGID Fire Hydrants, and 106 Private Fire Hydrants
- 2,031 Gate Valves
- 13 Water Tanks with 7 Million Gallons of Storage
- 13 Water Pumping Stations with 26 Pressure Zones
- Service connections to over 4,440 Water Meters

**Sewer System**

- 105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6" to 24"
- 1,926 Sewer Manholes
- 20 Sewer Pump Stations
- Wastewater treatment plant with up to 2.1 million gallons daily treatment capacity



**Incline Village General Improvement District  
Public Works - Utilities  
Executive Summary  
Operating Budget FY2023/24**

**Utility Revenues -**

A rate study has been performed by an outside rate consultant recommending a revenue increase of 10% for water and 13.5% for sewer in FY 23-24. The Public Hearing for the Board of Trustees to approve the rate increases to support this revenue is set to take place on April 26, 2023.

**Staffing**

The Utility fund FY2023/24 budget provides funding to support 41.2 FTE positions. This includes the addition of an Inspector for the Compliance Section which has been submitted for consideration within this budget proposal. The costs of this new position are an approximate mid-range fully burdened salary of \$110,259, Health Insurance Benefits of \$24,538, set up costs of \$2,600 for IT related equipment and \$36,000 capital costs for a service truck and accessories. This position will primarily focus in providing customer service for all compliance related activities.

**Operations and Maintenance**

- The FY23/24 baseline budget includes funding to operations and maintenance activities, adjusted for inflationary costs for supplies and services.
- The Professional Services budgets includes Professional Consultants estimated cost of services for Federal Legislative Advocate Services (\$75,000) and the Utility Rate Study (\$50,000). It also includes the Legal budget for outside legal consultants (\$30,000).
- The Contractual Services budgets include cost of services for the following vendors:
  - DataPrint for outsourcing of utility billing statements and Public Works News flyer (\$12,960)
  - Jacobs Engineering and Thunderbird Communications both for SCADA programming and systems troubleshooting (\$56,000)
  - GSo3 and Calgon & Ozona for calibration of the Ultra Violet disinfection units (2) at Burnt Cedar Water Disinfection Plant, Integrity Pest Management for vegetation control on the dams at the wetlands (\$60,375)
  - Douglas County for vegetation control at the wetlands (\$7,383)
- The FY 23/24 budget includes the following one time occurrences:
  - Daupler System for monitoring emergency call and customer notification in the event of a Utility related emergency (\$29,500 in Computer License and Fees)
  - Service Truck for the Electrical Instrumentation Technician (\$36,000) and tools (\$4,000)
  - Water sample stands for collecting water system samples (\$24,000 in Repairs & Maintenance)
- FY 23/24 includes significant inflationary increases to the budgets for chemicals (5% to 35%) and to the cost of energy (25%).

**Capital**

Significant projects included in the baseline FY23/24 capital budget include:

- Funding for continued construction of the Effluent Pipeline Project
- Funding for construction of the Effluent Storage Tank Project
- Funding to develop a comprehensive SCADA Master Plan.
- Funding for water main replacement

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
UTILITY FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 12,396,967           | 12,711,165           | 12,885,588           | 14,289,893                     | 15,903,480                      | 16,034,772                         |                                  |                              |
| Intergovernmental - Operating Grants     | -                    | 39,857               | 22,138               | -                              | -                               | -                                  |                                  |                              |
| Interfund Services                       | 167,499              | 119,895              | 122,384              | 236,500                        | 240,500                         | 170,714                            |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>12,564,466</b>    | <b>12,870,918</b>    | <b>13,030,110</b>    | <b>14,526,393</b>              | <b>16,143,980</b>               | <b>16,205,486</b>                  |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 2,869,748            | 2,844,275            | 2,878,173            | 3,762,672                      | 3,822,620                       | 3,822,626                          |                                  |                              |
| Employee Fringe                          | 1,281,735            | 1,357,142            | 1,332,264            | 1,891,008                      | 1,962,348                       | 2,005,122                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>4,151,482</b>     | <b>4,201,417</b>     | <b>4,210,438</b>     | <b>5,653,680</b>               | <b>5,784,968</b>                | <b>5,827,748</b>                   |                                  |                              |
| Professional Services                    | 221,815              | 227,259              | 175,021              | 167,050                        | 117,050                         | 172,050                            |                                  |                              |
| Services and Supplies                    | 2,110,209            | 2,030,188            | 2,971,167            | 3,733,100                      | 3,613,400                       | 3,871,843                          |                                  |                              |
| Insurance                                | 185,410              | 197,331              | 211,382              | 221,900                        | 261,200                         | 261,200                            |                                  |                              |
| Utilities                                | 894,515              | 815,167              | 931,759              | 958,691                        | 899,600                         | 1,112,376                          |                                  |                              |
| Cost of Goods Sold                       | 4,815                | 7,125                | 10,212               | -                              | -                               | -                                  |                                  |                              |
| Central Services Cost                    | 353,700              | 356,440              | 445,092              | -                              | 312,139                         | 927,931                            |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,969               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Depreciation                             | 3,367,362            | 3,264,581            | 3,285,127            | 3,188,160                      | 3,125,700                       | 3,125,700                          |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>11,387,184</b>    | <b>11,199,509</b>    | <b>12,318,166</b>    | <b>14,022,581</b>              | <b>14,219,057</b>               | <b>15,398,848</b>                  |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>1,177,282</b>     | <b>1,671,409</b>     | <b>711,943</b>       | <b>503,812</b>                 | <b>1,924,923</b>                | <b>806,638</b>                     |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Non Operating Income/Leases              | -                    | -                    | 500                  | -                              | -                               | -                                  |                                  |                              |
| Investment Earnings                      | 298,225              | 33,681               | (57,287)             | 41,688                         | 41,688                          | 41,688                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | (19,184)             | (153,379)            | 9,096                | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>279,041</b>       | <b>(119,699)</b>     | <b>(47,690)</b>      | <b>41,688</b>                  | <b>41,688</b>                   | <b>41,688</b>                      |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | 111,838              | 96,914               | 81,563               | 73,728                         | 52,593                          | 52,593                             |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>111,838</b>       | <b>96,914</b>        | <b>81,563</b>        | <b>73,728</b>                  | <b>52,593</b>                   | <b>52,593</b>                      |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>1,344,484</b>     | <b>1,454,797</b>     | <b>582,690</b>       | <b>471,772</b>                 | <b>1,914,018</b>                | <b>795,733</b>                     |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 45,000               | -                    | -                    | 1,000,000                      | -                               | -                                  |                                  |                              |
| Transfers Out                            | -                    | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>45,000</b>        | <b>-</b>             | <b>-</b>             | <b>1,000,000</b>               | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>1,389,484</b>     | <b>1,454,797</b>     | <b>582,690</b>       | <b>1,471,772</b>               | <b>1,914,018</b>                | <b>795,733</b>                     |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
UTILITY FUND**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 12,396,967           | 12,711,165           | 12,885,588           | 14,289,893                     | 15,903,480                      | 16,034,772                         |                                  |                              |
| Intergovernmental - Operating Grants     | -                    | 39,857               | 22,138               | -                              | -                               | -                                  |                                  |                              |
| Interfund Services                       | 167,499              | 119,895              | 122,384              | 236,500                        | 240,500                         | 170,714                            |                                  |                              |
| Non Operating Income/Leases              | -                    | -                    | 500                  | -                              | -                               | -                                  |                                  |                              |
| Investment Earnings                      | 298,225              | 33,681               | (57,287)             | 41,688                         | 41,688                          | 41,688                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | (19,184)             | (153,379)            | 9,096                | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 45,000               | -                    | -                    | 1,000,000                      | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>12,888,507</b>    | <b>12,751,219</b>    | <b>12,982,419</b>    | <b>15,568,081</b>              | <b>16,185,668</b>               | <b>16,247,174</b>                  |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 2,869,748            | 2,844,275            | 2,878,173            | 3,762,672                      | 3,822,620                       | 3,822,626                          |                                  |                              |
| Employee Fringe                          | 1,281,735            | 1,357,142            | 1,332,264            | 1,891,008                      | 1,962,348                       | 2,005,122                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>4,151,482</b>     | <b>4,201,417</b>     | <b>4,210,438</b>     | <b>5,653,680</b>               | <b>5,784,968</b>                | <b>5,827,748</b>                   |                                  |                              |
| Professional Services                    | 221,815              | 227,259              | 175,021              | 167,050                        | 117,050                         | 172,050                            |                                  |                              |
| Services and Supplies                    | 2,110,209            | 2,030,188            | 2,971,167            | 3,733,100                      | 3,613,400                       | 3,871,843                          |                                  |                              |
| Insurance                                | 185,410              | 197,331              | 211,382              | 221,900                        | 261,200                         | 261,200                            |                                  |                              |
| Utilities                                | 894,515              | 815,167              | 931,759              | 958,691                        | 902,000                         | 1,112,376                          |                                  |                              |
| Cost of Goods Sold                       | 4,815                | 7,125                | 10,212               | -                              | -                               | -                                  |                                  |                              |
| Central Services Cost                    | 353,700              | 356,440              | 445,092              | -                              | 600,268                         | 927,931                            |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,969               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Capital Improvements                     | 1,644,147            | 3,053,119            | 715,805              | 15,588,700                     | 14,589,000                      | 21,348,000                         |                                  |                              |
| Debt Service                             | 635,827              | 635,620              | 635,405              | 643,135                        | 282,030                         | 282,030                            |                                  |                              |
| Transfers Out                            | -                    | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>10,299,797</b>    | <b>11,623,667</b>    | <b>10,384,249</b>    | <b>27,066,256</b>              | <b>26,254,916</b>               | <b>33,903,178</b>                  |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>2,588,710</b>     | <b>1,127,552</b>     | <b>2,598,171</b>     | <b>(11,498,175)</b>            | <b>(10,069,248)</b>             | <b>(17,656,004)</b>                |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**WATER**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 5,003,461            | 5,270,749            | 5,957,177            | 5,957,177                      | 6,540,650                       | 6,690,913                          |                                  |                              |
| Interfund Services                       | 167,499              | 119,895              | 236,500              | 236,500                        | 240,500                         | 170,714                            |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>5,170,959</b>     | <b>5,390,644</b>     | <b>6,193,677</b>     | <b>6,193,677</b>               | <b>6,781,150</b>                | <b>6,861,627</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,320,915            | 1,307,423            | 1,615,656            | 1,615,656                      | 1,628,147                       | 1,647,690                          |                                  |                              |
| Employee Fringe                          | 588,688              | 628,998              | 828,765              | 828,765                        | 856,614                         | 899,484                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,909,603</b>     | <b>1,936,421</b>     | <b>2,444,421</b>     | <b>2,444,421</b>               | <b>2,484,761</b>                | <b>2,547,174</b>                   |                                  |                              |
| Professional Services                    | 43,630               | 142,668              | 80,350               | 80,350                         | 55,350                          | 83,350                             |                                  |                              |
| Services and Supplies                    | 1,067,053            | 1,056,860            | 2,261,988            | 2,261,988                      | 1,788,300                       | 2,329,635                          |                                  |                              |
| Insurance                                | 101,893              | 108,422              | 121,900              | 121,900                        | 143,500                         | 143,500                            |                                  |                              |
| Utilities                                | 444,195              | 424,962              | 474,748              | 474,748                        | 454,100                         | 564,880                            |                                  |                              |
| Cost of Goods Sold                       | 4,815                | 7,125                | -                    | -                              | -                               | -                                  |                                  |                              |
| Central Services Cost                    | 173,850              | 175,220              | -                    | -                              | -                               | 445,406                            |                                  |                              |
| Defensible Space                         | 48,938               | 50,000               | 50,000               | 50,000                         | 52,500                          | 50,000                             |                                  |                              |
| Depreciation                             | 1,732,667            | 1,716,753            | 1,647,384            | 1,647,384                      | 1,595,400                       | 1,595,400                          |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>5,526,644</b>     | <b>5,618,430</b>     | <b>7,080,791</b>     | <b>7,080,791</b>               | <b>6,573,911</b>                | <b>7,759,345</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>(355,685)</b>     | <b>(227,786)</b>     | <b>(887,114)</b>     | <b>(887,114)</b>               | <b>207,239</b>                  | <b>(897,718)</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | 4,002                | 665                  | 20,844               | 20,844                         | 20,844                          | 20,844                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | (9,004)              | 16,160               | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>(5,003)</b>       | <b>16,825</b>        | <b>20,844</b>        | <b>20,844</b>                  | <b>20,844</b>                   | <b>20,844</b>                      |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | 67,151               | 60,716               | 50,732               | 50,732                         | 40,336                          | 40,336                             |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>67,151</b>        | <b>60,716</b>        | <b>50,732</b>        | <b>50,732</b>                  | <b>40,336</b>                   | <b>40,336</b>                      |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(427,839)</b>     | <b>(271,677)</b>     | <b>(917,002)</b>     | <b>(917,002)</b>               | <b>187,747</b>                  | <b>(917,209)</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 22,500               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | (174,632)            | (194,622)            | (614,135)            | (614,135)                      | (667,471)                       | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>197,132</b>       | <b>194,622</b>       | <b>614,135</b>       | <b>614,135</b>                 | <b>(667,471)</b>                | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(230,707)</b>     | <b>(77,055)</b>      | <b>(302,867)</b>     | <b>(302,867)</b>               | <b>855,218</b>                  | <b>(917,209)</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
WATER**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 5,003,461            | 5,270,749            | 5,304,096            | 5,957,177                      | 6,540,650                       | 6,690,913                          |                                  |                              |
| Interfund Services                       | 167,499              | 119,895              | 122,384              | 236,500                        | 240,500                         | 170,714                            |                                  |                              |
| Investment Earnings                      | 4,002                | 665                  | (29,831)             | 20,844                         | 20,844                          | 20,844                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | (9,004)              | 16,160               | 4,821                | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 22,500               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>5,188,457</b>     | <b>5,407,469</b>     | <b>5,401,469</b>     | <b>6,214,521</b>               | <b>6,801,994</b>                | <b>6,882,471</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,320,915            | 1,307,423            | 1,305,681            | 1,615,656                      | 1,628,147                       | 1,647,690                          |                                  |                              |
| Employee Fringe                          | 588,688              | 628,998              | 612,115              | 828,765                        | 856,614                         | 899,484                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,909,603</b>     | <b>1,936,421</b>     | <b>1,917,796</b>     | <b>2,444,421</b>               | <b>2,484,761</b>                | <b>2,547,174</b>                   |                                  |                              |
| Professional Services                    | 43,630               | 142,668              | 75,273               | 80,350                         | 55,350                          | 83,350                             |                                  |                              |
| Services and Supplies                    | 1,067,053            | 1,056,860            | 1,202,778            | 2,261,988                      | 1,788,300                       | 2,329,635                          |                                  |                              |
| Insurance                                | 101,893              | 108,422              | 116,110              | 121,900                        | 143,500                         | 143,500                            |                                  |                              |
| Utilities                                | 444,195              | 424,962              | 478,304              | 474,748                        | 454,100                         | 564,880                            |                                  |                              |
| Cost of Goods Sold                       | 4,815                | 7,125                | 10,212               | -                              | -                               | -                                  |                                  |                              |
| Central Services Cost                    | 173,850              | 175,220              | 201,771              | -                              | 288,129                         | 445,406                            |                                  |                              |
| Defensible Space                         | 48,938               | 50,000               | 38,985               | 50,000                         | 52,500                          | 50,000                             |                                  |                              |
| Capital Improvements                     | 828,016              | 942,917              | 285,913              | 1,766,850                      | 1,424,000                       | 2,919,000                          |                                  |                              |
| Debt Service                             | 303,866              | 303,780              | 303,691              | 307,020                        | 172,794                         | 172,794                            |                                  |                              |
| Transfers Out                            | (174,632)            | (194,622)            | (150,743)            | (614,135)                      | (477,800)                       | (477,800)                          |                                  |                              |
| <b>TOTAL USES</b>                        | <b>4,751,228</b>     | <b>4,953,753</b>     | <b>4,480,090</b>     | <b>6,893,142</b>               | <b>6,385,634</b>                | <b>8,777,938</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>437,229</b>       | <b>453,716</b>       | <b>921,379</b>       | <b>(678,621)</b>               | <b>416,360</b>                  | <b>(1,895,467)</b>                 |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
SEWER**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 6,926,282            | 6,934,096            | 7,084,503            | 7,816,716                      | 8,829,030                       | 8,810,459                          |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>6,926,282</b>     | <b>6,934,096</b>     | <b>7,084,503</b>     | <b>7,816,716</b>               | <b>8,829,030</b>                | <b>8,810,459</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,363,014            | 1,372,416            | 1,392,491            | 1,907,639                      | 1,941,798                       | 1,941,798                          |                                  |                              |
| Employee Fringe                          | 614,060              | 650,301              | 636,994              | 952,450                        | 989,306                         | 995,012                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,977,074</b>     | <b>2,022,717</b>     | <b>2,029,484</b>     | <b>2,860,089</b>               | <b>2,931,104</b>                | <b>2,936,810</b>                   |                                  |                              |
| Professional Services                    | 178,185              | 65,954               | 87,940               | 86,700                         | 61,700                          | 88,700                             |                                  |                              |
| Services and Supplies                    | 895,625              | 803,209              | 1,601,600            | 1,241,186                      | 1,588,100                       | 1,284,490                          |                                  |                              |
| Insurance                                | 83,517               | 88,909               | 95,272               | 100,000                        | 117,700                         | 117,700                            |                                  |                              |
| Utilities                                | 448,426              | 388,276              | 451,533              | 481,963                        | 443,500                         | 545,496                            |                                  |                              |
| Central Services Cost                    | 173,850              | 175,220              | 224,172              | -                              | 270,121                         | 417,569                            |                                  |                              |
| Defensible Space                         | 48,938               | 50,000               | 38,984               | 50,000                         | 52,500                          | 50,000                             |                                  |                              |
| Depreciation                             | 1,634,695            | 1,547,828            | 1,569,985            | 1,540,776                      | 1,530,300                       | 1,530,300                          |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>5,440,309</b>     | <b>5,142,113</b>     | <b>6,098,971</b>     | <b>6,360,714</b>               | <b>6,995,025</b>                | <b>6,971,065</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>1,485,973</b>     | <b>1,791,983</b>     | <b>985,532</b>       | <b>1,456,002</b>               | <b>1,834,005</b>                | <b>1,839,394</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Non Operating Income/Leases              | -                    | -                    | 500                  | -                              | -                               | -                                  |                                  |                              |
| Investment Earnings                      | 294,224              | 33,016               | (27,455)             | 20,844                         | 20,844                          | 20,844                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | (10,180)             | (169,540)            | 4,275                | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>284,044</b>       | <b>(136,523)</b>     | <b>(22,680)</b>      | <b>20,844</b>                  | <b>20,844</b>                   | <b>20,844</b>                      |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | 44,687               | 36,198               | 27,460               | 22,996                         | 12,257                          | 12,257                             |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>44,687</b>        | <b>36,198</b>        | <b>27,460</b>        | <b>22,996</b>                  | <b>12,257</b>                   | <b>12,257</b>                      |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>1,725,330</b>     | <b>1,619,262</b>     | <b>935,392</b>       | <b>1,453,850</b>               | <b>1,842,592</b>                | <b>1,847,981</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 22,500               | -                    | -                    | 1,000,000                      | -                               | -                                  |                                  |                              |
| Transfers Out                            | 174,632              | 194,622              | 150,743              | 614,135                        | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(152,132)</b>     | <b>(194,622)</b>     | <b>(150,743)</b>     | <b>385,866</b>                 | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>1,573,198</b>     | <b>1,424,639</b>     | <b>784,648</b>       | <b>1,839,715</b>               | <b>1,842,592</b>                | <b>1,847,981</b>                   |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SEWER**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 6,926,282            | 6,934,096            | 7,084,503            | 7,816,716                      | 8,829,030                       | 8,810,459                          |                                  |                              |
| Non Operating Income/Leases              | -                    | -                    | 500                  | -                              | -                               | -                                  |                                  |                              |
| Investment Earnings                      | 294,224              | 33,016               | (27,455)             | 20,844                         | 20,844                          | 20,844                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | (10,180)             | (169,540)            | 4,275                | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 22,500               | -                    | -                    | 1,000,000                      | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>7,232,826</b>     | <b>6,797,573</b>     | <b>7,061,823</b>     | <b>8,837,560</b>               | <b>8,849,874</b>                | <b>8,831,303</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,363,014            | 1,372,416            | 1,392,491            | 1,907,639                      | 1,941,798                       | 1,941,798                          |                                  |                              |
| Employee Fringe                          | 614,060              | 650,301              | 636,994              | 952,450                        | 989,306                         | 995,012                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,977,074</b>     | <b>2,022,717</b>     | <b>2,029,484</b>     | <b>2,860,089</b>               | <b>2,931,104</b>                | <b>2,936,810</b>                   |                                  |                              |
| Professional Services                    | 178,185              | 65,954               | 87,940               | 86,700                         | 61,700                          | 88,700                             |                                  |                              |
| Services and Supplies                    | 895,625              | 803,209              | 1,601,600            | 1,241,186                      | 1,588,100                       | 1,284,490                          |                                  |                              |
| Insurance                                | 83,517               | 88,909               | 95,272               | 100,000                        | 117,700                         | 117,700                            |                                  |                              |
| Utilities                                | 448,426              | 388,276              | 451,533              | 481,963                        | 445,900                         | 545,496                            |                                  |                              |
| Central Services Cost                    | 173,850              | 175,220              | 224,172              | -                              | 270,121                         | 417,569                            |                                  |                              |
| Defensible Space                         | 48,938               | 50,000               | 38,984               | 50,000                         | 52,500                          | 50,000                             |                                  |                              |
| Capital Improvements                     | 816,131              | 2,110,202            | 429,892              | 13,821,850                     | 13,165,000                      | 18,429,000                         |                                  |                              |
| Debt Service                             | 331,961              | 331,840              | 331,714              | 336,115                        | 109,236                         | 109,236                            |                                  |                              |
| Transfers Out                            | 174,632              | 194,622              | 150,743              | 614,135                        | 477,800                         | 477,800                            |                                  |                              |
| <b>TOTAL USES</b>                        | <b>5,128,338</b>     | <b>6,230,949</b>     | <b>5,441,336</b>     | <b>19,592,038</b>              | <b>19,219,161</b>               | <b>24,456,801</b>                  |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>2,104,488</b>     | <b>566,623</b>       | <b>1,620,487</b>     | <b>(10,754,478)</b>            | <b>(10,369,287)</b>             | <b>(15,625,498)</b>                |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
SOLID WASTE**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|   | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|---|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                    | 326,920              | 360,797              | 372,000              | 356,000                        | 373,800                         | 373,800                            |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>326,920</b>       | <b>360,797</b>       | <b>372,000</b>       | <b>356,000</b>                 | <b>373,800</b>                  | <b>373,800</b>                     |                                  |                              |
| <b>OPERATING EXPENSE</b>                |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                      | 133,912              | 112,177              | 122,684              | 202,164                        | 213,582                         | 163,104                            |                                  |                              |
| Employee Fringe                         | 54,347               | 51,129               | 54,778               | 84,670                         | 89,782                          | 74,665                             |                                  |                              |
| <b>Total Personnel Cost</b>             | <b>188,259</b>       | <b>163,306</b>       | <b>177,462</b>       | <b>286,834</b>                 | <b>303,364</b>                  | <b>237,769</b>                     |                                  |                              |
| Services and Supplies                   | 89,886               | 88,542               | 102,915              | 160,326                        | 165,300                         | 198,118                            |                                  |                              |
| Utilities                               | 1,703                | 1,737                | 1,729                | 1,780                          | 1,800                           | 1,800                              |                                  |                              |
| Central Services Cost                   | -                    | -                    | 10,272               | -                              | 30,013                          | 46,397                             |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>279,848</b>       | <b>253,585</b>       | <b>292,379</b>       | <b>448,940</b>                 | <b>500,477</b>                  | <b>484,084</b>                     |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>             | <b>47,072</b>        | <b>107,212</b>       | <b>79,622</b>        | <b>(92,940)</b>                | <b>(126,677)</b>                | <b>(110,284)</b>                   |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>47,072</b>        | <b>107,212</b>       | <b>79,622</b>        | <b>(92,940)</b>                | <b>(126,677)</b>                | <b>(110,284)</b>                   |                                  |                              |
| <b>CHANGE IN NET POSITION</b>           | <b>47,072</b>        | <b>107,212</b>       | <b>79,622</b>        | <b>(92,940)</b>                | <b>(126,677)</b>                | <b>(110,284)</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SOLID WASTE**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|                             | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|-----------------------------|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services        | 326,920              | 360,797              | 372,000              | 356,000                        | 373,800                         | 373,800                            |                                  |                              |
| <b>TOTAL SOURCES</b>        | <b>326,920</b>       | <b>360,797</b>       | <b>372,000</b>       | <b>356,000</b>                 | <b>373,800</b>                  | <b>373,800</b>                     |                                  |                              |
| <b>USES</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages          | 133,912              | 112,177              | 122,684              | 202,164                        | 213,582                         | 163,104                            |                                  |                              |
| Employee Fringe             | 54,347               | 51,129               | 54,778               | 84,670                         | 89,782                          | 74,665                             |                                  |                              |
| <b>Total Personnel Cost</b> | <b>188,259</b>       | <b>163,306</b>       | <b>177,462</b>       | <b>286,834</b>                 | <b>303,364</b>                  | <b>237,769</b>                     |                                  |                              |
| Services and Supplies       | 89,886               | 88,542               | 102,915              | 160,326                        | 165,300                         | 198,118                            |                                  |                              |
| Utilities                   | 1,703                | 1,737                | 1,729                | 1,780                          | 1,800                           | 1,800                              |                                  |                              |
| Central Services Cost       | -                    | -                    | 10,272               | -                              | 30,013                          | 46,397                             |                                  |                              |
| <b>TOTAL USES</b>           | <b>279,848</b>       | <b>253,585</b>       | <b>292,379</b>       | <b>448,940</b>                 | <b>500,477</b>                  | <b>484,084</b>                     |                                  |                              |
| <b>SOURCES(USES)</b>        | <b>47,072</b>        | <b>107,212</b>       | <b>79,622</b>        | <b>(92,940)</b>                | <b>(126,677)</b>                | <b>(110,284)</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
TAHOE WATER SUPPLIERS ASSOCIATION**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|   | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|---|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                    | 140,304              | 145,523              | 124,989              | 160,000                        | 160,000                         | 159,600                            |                                  |                              |
| Intergovernmental - Operating Grants    | -                    | 39,857               | 22,138               | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>140,304</b>       | <b>185,380</b>       | <b>147,127</b>       | <b>160,000</b>                 | <b>160,000</b>                  | <b>159,600</b>                     |                                  |                              |
| <b>OPERATING EXPENSE</b>                |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                      | 51,907               | 52,258               | 57,317               | 37,213                         | 39,093                          | 70,034                             |                                  |                              |
| Employee Fringe                         | 24,640               | 26,714               | 28,377               | 25,123                         | 26,646                          | 35,962                             |                                  |                              |
| <b>Total Personnel Cost</b>             | <b>76,547</b>        | <b>78,973</b>        | <b>85,694</b>        | <b>62,336</b>                  | <b>65,739</b>                   | <b>105,996</b>                     |                                  |                              |
| Professional Services                   | -                    | 18,637               | 11,808               | -                              | -                               | -                                  |                                  |                              |
| Services and Supplies                   | 57,644               | 81,578               | 63,873               | 69,600                         | 71,700                          | 59,600                             |                                  |                              |
| Utilities                               | 192                  | 192                  | 192                  | 200                            | 200                             | 200                                |                                  |                              |
| Central Services Cost                   | 6,000                | 6,000                | 8,877                | -                              | 12,005                          | 18,559                             |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>140,383</b>       | <b>185,380</b>       | <b>170,444</b>       | <b>132,136</b>                 | <b>149,644</b>                  | <b>184,355</b>                     |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>             | <b>(79)</b>          | <b>-</b>             | <b>(23,317)</b>      | <b>27,864</b>                  | <b>10,356</b>                   | <b>(24,755)</b>                    |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(79)</b>          | <b>-</b>             | <b>(23,317)</b>      | <b>27,864</b>                  | <b>10,356</b>                   | <b>(24,755)</b>                    |                                  |                              |
| <b>CHANGE IN NET POSITION</b>           | <b>(79)</b>          | <b>-</b>             | <b>(23,317)</b>      | <b>27,864</b>                  | <b>10,356</b>                   | <b>(24,755)</b>                    |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
TAHOE WATER SUPPLIERS ASSOCIATION**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|                                      | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--------------------------------------|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                       |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                 | 140,304              | 145,523              | 124,989              | 160,000                        | 160,000                         | 159,600                            |                                  |                              |
| Intergovernmental - Operating Grants | -                    | 39,857               | 22,138               | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                 | <b>140,304</b>       | <b>185,380</b>       | <b>147,127</b>       | <b>160,000</b>                 | <b>160,000</b>                  | <b>159,600</b>                     |                                  |                              |
| <b>USES</b>                          |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                   | 51,907               | 52,258               | 57,317               | 37,213                         | 39,093                          | 70,034                             |                                  |                              |
| Employee Fringe                      | 24,640               | 26,714               | 28,377               | 25,123                         | 26,646                          | 35,962                             |                                  |                              |
| <b>Total Personnel Cost</b>          | <b>76,547</b>        | <b>78,973</b>        | <b>85,694</b>        | <b>62,336</b>                  | <b>65,739</b>                   | <b>105,996</b>                     |                                  |                              |
| Professional Services                | -                    | 18,637               | 11,808               | -                              | -                               | -                                  |                                  |                              |
| Services and Supplies                | 57,644               | 81,578               | 63,873               | 69,600                         | 71,700                          | 59,600                             |                                  |                              |
| Utilities                            | 192                  | 192                  | 192                  | 200                            | 200                             | 200                                |                                  |                              |
| Central Services Cost                | 6,000                | 6,000                | 8,877                | -                              | 12,005                          | 18,559                             |                                  |                              |
| <b>TOTAL USES</b>                    | <b>140,383</b>       | <b>185,380</b>       | <b>170,444</b>       | <b>132,136</b>                 | <b>149,644</b>                  | <b>184,355</b>                     |                                  |                              |
| <b>SOURCES(USES)</b>                 | <b>(79)</b>          | <b>-</b>             | <b>(23,317)</b>      | <b>27,864</b>                  | <b>10,356</b>                   | <b>(24,755)</b>                    |                                  |                              |

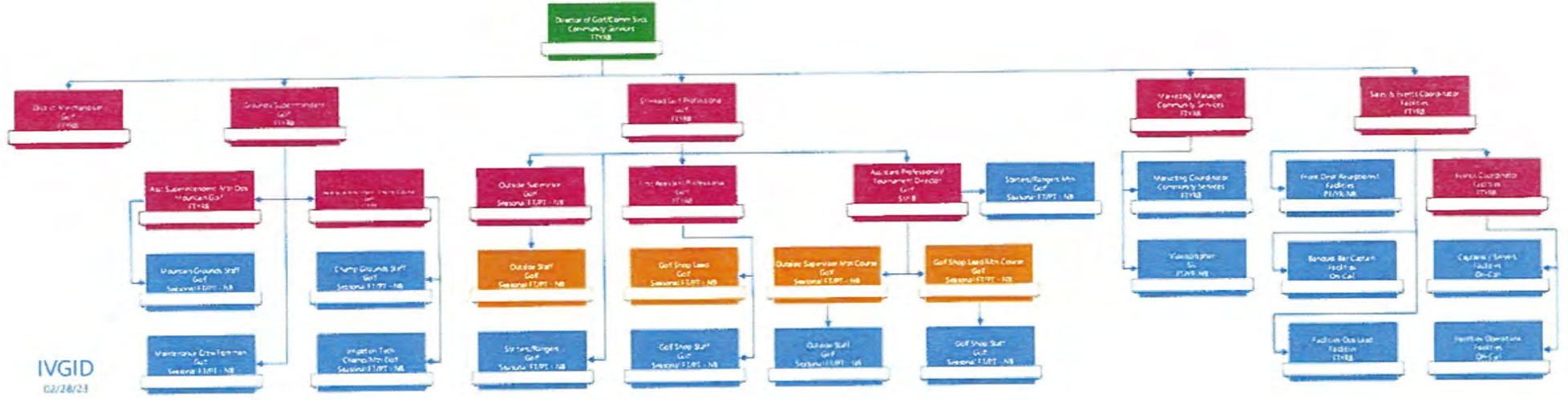
| Utility Fund          | Water       |         |           |           |           |         |           |     |             |     | Sewer      |     |       |     |                  |     | 200 Total |     |     |     |     |     |     |  |
|-----------------------|-------------|---------|-----------|-----------|-----------|---------|-----------|-----|-------------|-----|------------|-----|-------|-----|------------------|-----|-----------|-----|-----|-----|-----|-----|-----|--|
|                       | Services    |         | Supply    |           | Pumping   |         | Treatment |     | Transmissio |     | Compliaant |     | Admin |     | Solid Waste/TW5A |     |           |     |     |     |     |     |     |  |
| Row Labels            | 200         | 22      | 210       | 220       | 230       | 240     | 240       | 250 | 260         | 270 | 280        | 290 | 300   | 310 | 320              | 330 | 340       | 350 | 360 | 370 | 380 | 390 | 400 |  |
| Revenue               | 200         |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Ad Valorem            |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Consolidated Tax      | (6,633,611) |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Sales & Fees          |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Facility Fee          |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Operating Grants      |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Interfund             |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Misc. Rev.            |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Invest. Inc.          |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Capital Grants        |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Revenue Total         | (6,633,611) |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Expense               |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Wages                 | 53,115      | 184,282 | 346,407   | 418,547   | 229,013   |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Benefits              | 27,139      | 108,430 | 186,385   | 215,599   | 147,368   |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Professional Services |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Services & Supplies   | 25,983      | 138,417 | 416,370   | 412,095   | 51,992    |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Insurance             |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Utilities             | 100         | 184,200 | 317,300   | 11,900    | 4,000     |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Cost of Goods Sold    |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Central Services Cost |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Defensible Space      |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Capital Expend.       |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Debt Service          |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Extraordinary         |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Transfers             |             |         |           |           |           |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Expense Total         | 106,337     | 615,318 | 1,266,461 | 1,062,140 | 432,373   |         |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |
| Grand Total           | (6,633,611) | 106,337 | 615,318   | 1,266,461 | 1,062,140 | 432,373 |           |     |             |     |            |     |       |     |                  |     |           |     |     |     |     |     |     |  |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**  
**COMMUNITY SERVICES**



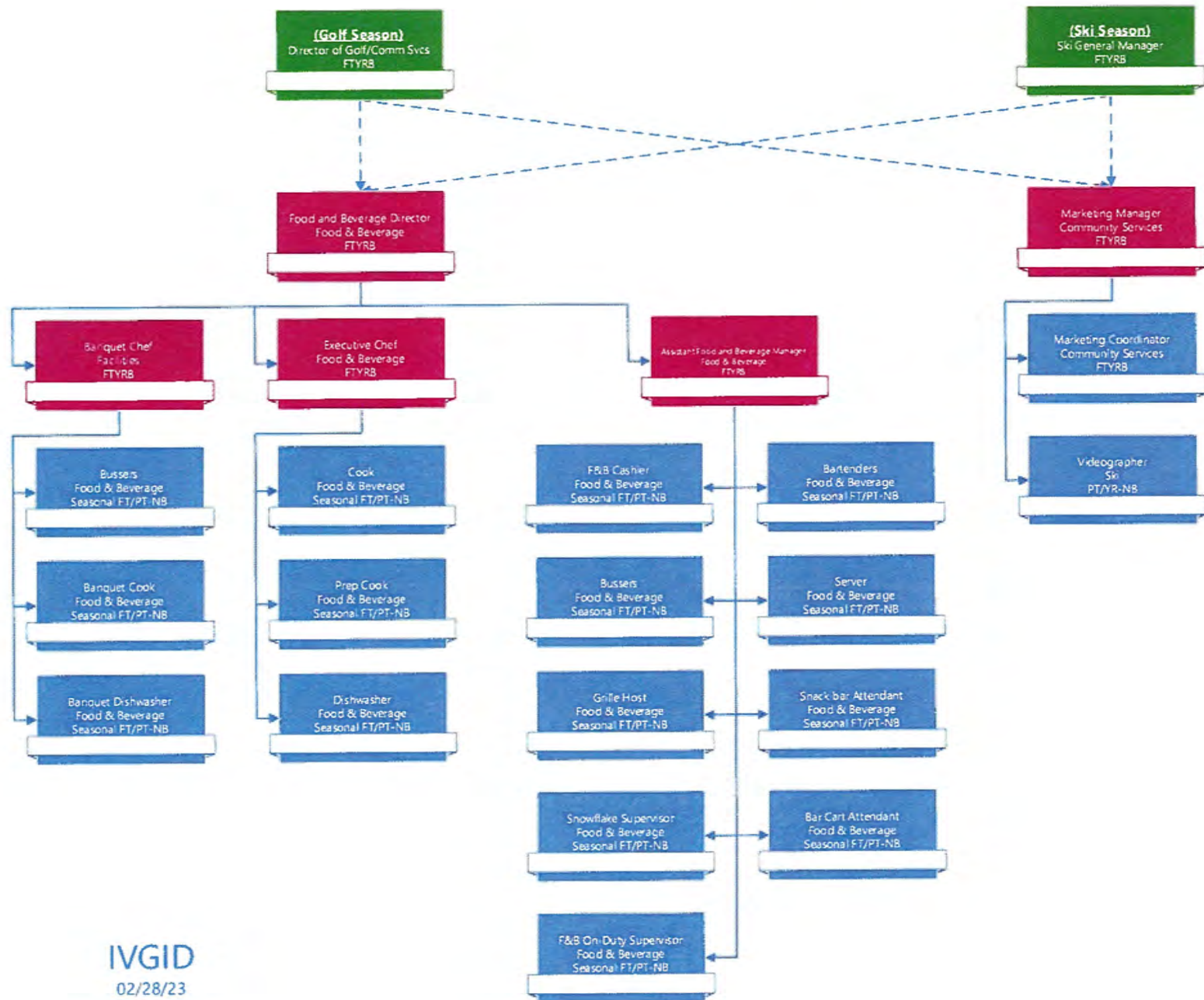
# Golf



IVGID  
02/28/23



# Community Services Shared



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**COMMUNITY SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 15,485,428           | 16,092,512           | 18,560,447           | 20,437,223                     | 21,563,900                      | 21,408,845                         |                                  |                              |
| Facility Fees                            | 5,774,067            | 1,735,612            | 830,977              | 3,692,700                      | 2,643,576                       | 2,984,619                          |                                  |                              |
| Rents                                    | -                    | -                    | -                    | 12,100                         | 139,875                         | 116,984                            |                                  |                              |
| Intergovernmental - Operating Grants     | 52,244               | 53,997               | 46,825               | 139,875                        | 129,100                         | 14,985                             |                                  |                              |
| Interfund Services                       | 76,558               | 91,769               | 149,813              | 123,002                        | 12,100                          | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>21,388,297</b>    | <b>17,973,890</b>    | <b>19,588,062</b>    | <b>24,404,900</b>              | <b>24,488,551</b>               | <b>24,525,433</b>                  |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 6,314,053            | 6,159,583            | 6,902,641            | 8,525,014                      | 9,335,127                       | 8,350,185                          |                                  |                              |
| Employee Fringe                          | 1,883,703            | 1,942,752            | 2,134,510            | 2,819,953                      | 3,083,857                       | 2,842,357                          |                                  |                              |
| Total Personnel Cost                     | 8,197,756            | 8,102,335            | 9,037,151            | 11,344,967                     | 12,418,984                      | 11,192,542                         |                                  |                              |
| Professional Services                    | 380,719              | 35,770               | 26,689               | 41,425                         | 41,425                          | 40,255                             |                                  |                              |
| Services and Supplies                    | 4,802,036            | 3,625,079            | 4,941,073            | 5,485,729                      | 5,761,200                       | 4,803,379                          |                                  |                              |
| Insurance                                | 367,719              | 367,254              | 442,932              | 427,200                        | 503,000                         | 485,900                            |                                  |                              |
| Utilities                                | 1,125,630            | 1,129,611            | 1,125,484            | 1,300,863                      | 1,285,800                       | 1,166,000                          |                                  |                              |
| Cost of Goods Sold                       | 1,376,274            | 1,046,170            | 1,305,464            | 1,808,069                      | 1,898,700                       | 1,852,905                          |                                  |                              |
| Central Services Cost                    | 903,200              | 882,970              | 999,760              | 1,178,206                      | 1,282,927                       | 1,884,691                          |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Depreciation                             | 2,938,157            | 2,916,601            | 2,960,294            | 2,711,592                      | 2,708,400                       | 2,445,100                          |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>20,189,368</b>    | <b>18,205,789</b>    | <b>20,916,816</b>    | <b>24,398,051</b>              | <b>26,005,436</b>               | <b>23,970,772</b>                  |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>1,198,929</b>     | <b>(231,899)</b>     | <b>(1,328,754)</b>   | <b>6,849</b>                   | <b>(1,516,885)</b>              | <b>554,661</b>                     |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Other Sources                            | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Non Operating Leases                     | 116,041              | 119,697              | 176,871              | 129,074                        | 132,900                         | 128,950                            |                                  |                              |
| Investment Earnings                      | 126,143              | 4,472                | (62,788)             | 40,008                         | 40,008                          | 40,188                             |                                  |                              |
| Capital Grants                           | -                    | -                    | 47,927               | 25,535,000                     | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | 270,761              | (28,518)             | 424,177              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>512,945</b>       | <b>95,650</b>        | <b>588,359</b>       | <b>25,704,082</b>              | <b>172,908</b>                  | <b>169,138</b>                     |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (2,728)              | 10,848               | 6,157                          | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 3,358                | 1,679                | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>630</b>           | <b>12,527</b>        | <b>6,157</b>                   | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>1,711,874</b>     | <b>(136,878)</b>     | <b>(752,921)</b>     | <b>25,704,774</b>              | <b>(1,343,977)</b>              | <b>723,799</b>                     |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 241,875              | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 5,443,385            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(5,201,510)</b>   | <b>-</b>             | <b>-</b>             | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(3,489,636)</b>   | <b>(136,878)</b>     | <b>(753,414)</b>     | <b>25,704,774</b>              | <b>(1,343,977)</b>              | <b>723,799</b>                     |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION**  
**BY CLASS**  
**COMMUNITY SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 15,485,428           | 16,092,512           | 18,560,447           | 20,437,223                     | 21,563,900                      | 21,408,845                         |                                  |                              |
| Facility Fees                            | 5,774,067            | 1,735,612            | 830,977              | 3,692,700                      | 2,643,576                       | -                                  |                                  |                              |
| Rents                                    | -                    | -                    | -                    | 12,100                         | 139,875                         | 116,984                            |                                  |                              |
| Intergovernmental - Operating Grants     | 52,244               | 53,997               | 46,825               | 139,875                        | 129,100                         | 14,985                             |                                  |                              |
| Interfund Services                       | 76,558               | 91,769               | 149,813              | 123,002                        | 12,100                          | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>21,388,297</b>    | <b>17,973,890</b>    | <b>19,588,062</b>    | <b>24,404,900</b>              | <b>24,488,551</b>               | <b>21,540,814</b>                  |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 6,314,053            | 6,159,583            | 6,902,641            | 8,525,014                      | 9,335,127                       | 8,350,185                          |                                  |                              |
| Employee Fringe                          | 1,883,703            | 1,942,752            | 2,134,510            | 2,819,953                      | 3,083,857                       | 2,842,357                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>8,197,756</b>     | <b>8,102,335</b>     | <b>9,037,151</b>     | <b>11,344,967</b>              | <b>12,418,984</b>               | <b>11,192,542</b>                  |                                  |                              |
| Professional Services                    | 380,719              | 35,770               | 26,689               | 41,425                         | 41,425                          | 40,255                             |                                  |                              |
| Services and Supplies                    | 4,802,036            | 3,625,079            | 4,941,073            | 5,485,729                      | 5,761,200                       | 4,803,379                          |                                  |                              |
| Insurance                                | 367,719              | 367,254              | 442,932              | 427,200                        | 503,000                         | 485,900                            |                                  |                              |
| Utilities                                | 1,125,630            | 1,129,611            | 1,125,484            | 1,300,863                      | 1,285,800                       | 1,166,000                          |                                  |                              |
| Cost of Goods Sold                       | 1,376,274            | 1,046,170            | 1,305,464            | 1,808,069                      | 1,898,700                       | 1,852,905                          |                                  |                              |
| Central Services Cost                    | 903,200              | 882,970              | 999,760              | 1,178,206                      | 1,282,927                       | 1,884,691                          |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Depreciation                             | 2,938,157            | 2,916,601            | 2,960,294            | 2,711,592                      | 2,708,400                       | 2,445,100                          |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>20,189,368</b>    | <b>18,205,789</b>    | <b>20,916,816</b>    | <b>24,398,051</b>              | <b>26,005,436</b>               | <b>23,970,772</b>                  |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>1,198,929</b>     | <b>(231,899)</b>     | <b>(1,328,754)</b>   | <b>6,849</b>                   | <b>(1,516,885)</b>              | <b>(2,429,958)</b>                 |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Other Sources                            | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Non Operating Leases                     | 116,041              | 119,697              | 176,871              | 129,074                        | 132,900                         | 128,950                            |                                  |                              |
| Investment Earnings                      | 126,143              | 4,472                | (62,788)             | 40,008                         | 40,008                          | 40,188                             |                                  |                              |
| Capital Grants                           | -                    | -                    | 47,927               | 25,535,000                     | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | 270,761              | (28,518)             | 424,177              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>512,945</b>       | <b>95,650</b>        | <b>588,359</b>       | <b>25,704,082</b>              | <b>172,908</b>                  | <b>169,138</b>                     |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (2,728)              | 10,848               | 6,157                          | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 3,358                | 1,679                | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>630</b>           | <b>12,527</b>        | <b>6,157</b>                   | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>1,711,874</b>     | <b>(136,878)</b>     | <b>(752,921)</b>     | <b>25,704,774</b>              | <b>(1,343,977)</b>              | <b>(2,260,820)</b>                 |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 241,875              | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 5,443,385            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(5,201,510)</b>   | <b>-</b>             | <b>-</b>             | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(3,489,636)</b>   | <b>(136,878)</b>     | <b>(753,414)</b>     | <b>25,704,774</b>              | <b>(1,343,977)</b>              | <b>(2,260,820)</b>                 |                                  |                              |

Facility Fee (Baseline Allocation)  
CHANGE IN NET POSITION w/ Facility Fee

2,984,619  
723,799

45(a)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 15,485,428           | 16,092,512           | 18,560,447           | 20,437,223                     | 21,563,900                      | 21,408,845                         |                                  |                              |
| Facility Fees                            | 5,774,067            | 1,735,612            | 830,977              | 3,692,700                      | 2,643,576                       | 2,984,619                          |                                  |                              |
| Rents                                    | -                    | -                    | -                    | 12,100                         | 12,100                          | -                                  |                                  |                              |
| Intergovernmental - Operating Grants     | 52,244               | 53,997               | 46,825               | 139,875                        | 139,875                         | 116,984                            |                                  |                              |
| Interfund Services                       | 76,558               | 91,769               | 149,813              | 123,002                        | 129,100                         | 14,985                             |                                  |                              |
| Non Operating Leases                     | 116,041              | 119,697              | 176,871              | 129,074                        | 132,900                         | 128,950                            |                                  |                              |
| Investment Earnings                      | 126,143              | 4,472                | (62,788)             | 40,008                         | 40,008                          | 40,188                             |                                  |                              |
| Capital Grants                           | -                    | -                    | 47,927               | 25,535,000                     | -                               | -                                  |                                  |                              |
| Other Sources                            | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | 270,761              | (28,518)             | 424,177              | -                              | -                               | -                                  |                                  |                              |
| Funded Capital Resources                 | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 241,875              | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>22,143,117</b>    | <b>18,069,541</b>    | <b>20,559,019</b>    | <b>50,108,982</b>              | <b>24,661,459</b>               | <b>24,694,571</b>                  |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 6,314,053            | 6,159,583            | 6,902,641            | 8,525,014                      | 9,335,127                       | 8,350,185                          |                                  |                              |
| Employee Fringe                          | 1,883,703            | 1,942,752            | 2,134,510            | 2,819,953                      | 3,083,857                       | 2,842,357                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>8,197,756</b>     | <b>8,102,335</b>     | <b>9,037,151</b>     | <b>11,344,967</b>              | <b>12,418,984</b>               | <b>11,192,542</b>                  |                                  |                              |
| Professional Services                    | 380,719              | 35,770               | 26,689               | 41,425                         | 41,425                          | 40,255                             |                                  |                              |
| Services and Supplies                    | 4,802,036            | 3,625,079            | 4,941,073            | 5,485,729                      | 5,761,200                       | 4,803,379                          |                                  |                              |
| Insurance                                | 367,719              | 367,254              | 442,932              | 427,200                        | 503,000                         | 485,900                            |                                  |                              |
| Utilities                                | 1,125,630            | 1,129,611            | 1,125,484            | 1,300,863                      | 1,285,800                       | 1,166,000                          |                                  |                              |
| Cost of Goods Sold                       | 1,376,274            | 1,046,170            | 1,305,464            | 1,808,069                      | 1,898,700                       | 1,852,905                          |                                  |                              |
| Central Services Cost                    | 903,200              | 882,970              | 999,760              | 1,178,206                      | 1,282,927                       | 1,884,691                          |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 1,993,406            | 28,041,700                     | 5,294,500                       | 3,456,700                          |                                  |                              |
| Debt Service                             | -                    | (2,728)              | 382,762              | 390,862                        | -                               | -                                  |                                  |                              |
| Transfers Out                            | 5,443,385            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>22,694,596</b>    | <b>15,286,460</b>    | <b>20,713,116</b>    | <b>50,119,021</b>              | <b>28,591,536</b>               | <b>24,982,372</b>                  |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(551,479)</b>     | <b>2,783,081</b>     | <b>(154,097)</b>     | <b>(10,039)</b>                | <b>(3,930,077)</b>              | <b>(287,801)</b>                   |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 15,485,428           | 16,092,512           | 18,560,447           | 20,437,223                     | 21,563,900                      | 21,408,845                         |                                  |                              |
| Facility Fees                            | 5,774,067            | 1,735,612            | 830,977              | 3,692,700                      | 2,643,576                       | -                                  |                                  |                              |
| Rents                                    | -                    | -                    | -                    | 12,100                         | 12,100                          | -                                  |                                  |                              |
| Intergovernmental - Operating Grants     | 52,244               | 53,997               | 46,825               | 139,875                        | 139,875                         | 116,984                            |                                  |                              |
| Interfund Services                       | 76,558               | 91,769               | 149,813              | 123,002                        | 129,100                         | 14,985                             |                                  |                              |
| Non Operating Leases                     | 116,041              | 119,697              | 176,871              | 129,074                        | 132,900                         | 128,950                            |                                  |                              |
| Investment Earnings                      | 126,143              | 4,472                | (62,788)             | 40,008                         | 40,008                          | 40,188                             |                                  |                              |
| Capital Grants                           | -                    | -                    | 47,927               | 25,535,000                     | -                               | -                                  |                                  |                              |
| Other Sources                            | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | 270,761              | (28,518)             | 424,177              | -                              | -                               | -                                  |                                  |                              |
| Funded Capital Resources                 | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 241,875              | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>22,143,117</b>    | <b>18,069,541</b>    | <b>20,559,019</b>    | <b>50,108,982</b>              | <b>24,661,459</b>               | <b>21,709,952</b>                  |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 6,314,053            | 6,159,583            | 6,902,641            | 8,525,014                      | 9,335,127                       | 8,350,185                          |                                  |                              |
| Employee Fringe                          | 1,883,703            | 1,942,752            | 2,134,510            | 2,819,953                      | 3,083,857                       | 2,842,357                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>8,197,756</b>     | <b>8,102,335</b>     | <b>9,037,151</b>     | <b>11,344,967</b>              | <b>12,418,984</b>               | <b>11,192,542</b>                  |                                  |                              |
| Professional Services                    | 380,719              | 35,770               | 26,689               | 41,425                         | 41,425                          | 40,255                             |                                  |                              |
| Services and Supplies                    | 4,802,036            | 3,625,079            | 4,941,073            | 5,485,729                      | 5,761,200                       | 4,803,379                          |                                  |                              |
| Insurance                                | 367,719              | 367,254              | 442,932              | 427,200                        | 503,000                         | 485,900                            |                                  |                              |
| Utilities                                | 1,125,630            | 1,129,611            | 1,125,484            | 1,300,863                      | 1,285,800                       | 1,166,000                          |                                  |                              |
| Cost of Goods Sold                       | 1,376,274            | 1,046,170            | 1,305,464            | 1,808,069                      | 1,898,700                       | 1,852,905                          |                                  |                              |
| Central Services Cost                    | 903,200              | 882,970              | 999,760              | 1,178,206                      | 1,282,927                       | 1,884,691                          |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 1,993,406            | 28,041,700                     | 5,294,500                       | 3,456,700                          |                                  |                              |
| Debt Service                             | -                    | (2,728)              | 382,762              | 390,862                        | -                               | -                                  |                                  |                              |
| Transfers Out                            | 5,443,385            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>22,694,596</b>    | <b>15,286,460</b>    | <b>20,713,116</b>    | <b>50,119,021</b>              | <b>28,591,536</b>               | <b>24,982,372</b>                  |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(551,479)</b>     | <b>2,783,081</b>     | <b>(154,097)</b>     | <b>(10,039)</b>                | <b>(3,930,077)</b>              | <b>(3,272,420)</b>                 |                                  |                              |

Facility Fee (Baseline Allocation)  
SOURCES(USES) w/ Facility Fee

2,984,619  
(287,801)

46 (a)

Community Services Fund

|                                | Golf                       | Facilities         | Ski                 | Recreation         | CS Admin           | Tennis           | Comm. Svcs.         |
|--------------------------------|----------------------------|--------------------|---------------------|--------------------|--------------------|------------------|---------------------|
| Sum of 2024 Departments Budget | 300                        |                    |                     |                    |                    |                  | 300 Total           |
|                                | 320                        | 330                | 340                 | 350                | 360                | 380              |                     |
| <b>Row Labels</b>              | <b>Account Description</b> |                    |                     |                    |                    |                  |                     |
| <b>Revenue</b>                 |                            |                    |                     |                    |                    |                  |                     |
| Ad Valorem                     |                            |                    |                     |                    |                    |                  |                     |
| Consolidated Tax               |                            |                    |                     |                    |                    |                  |                     |
| Sales & Fees                   | (5,501,858)                | (1,802,885)        | (12,636,768)        | (1,512,843)        | 262,000            | (216,491)        | (21,408,845)        |
| Facility Fee                   | -                          | -                  | -                   | -                  | (2,984,619)        | -                | (2,984,619)         |
| Operating Grants               |                            |                    |                     | (116,984)          |                    |                  | (116,984)           |
| Interfund                      |                            |                    | (14,985)            |                    |                    |                  | (14,985)            |
| Misc. Rev.                     | (44,383)                   |                    | (84,567)            |                    |                    |                  | (128,950)           |
| Invest Inc.                    | 5,496                      | 180                | (21,324)            | (1,020)            | (25,872)           | 2,352            | (40,188)            |
| Capital Grants                 |                            |                    |                     | -                  |                    |                  | -                   |
| <b>Revenue Total</b>           | <b>(5,540,745)</b>         | <b>(1,802,705)</b> | <b>(12,757,644)</b> | <b>(1,630,847)</b> | <b>(2,748,491)</b> | <b>(214,139)</b> | <b>(24,694,571)</b> |
| <b>Expense</b>                 |                            |                    |                     |                    |                    |                  |                     |
| Wages                          | 2,242,042                  | 546,602            | 3,989,710           | 1,238,282          | 196,895            | 136,654          | 8,350,185           |
| Benefits                       | 688,418                    | 287,554            | 1,398,549           | 363,431            | 74,056             | 30,350           | 2,842,357           |
| Professional Services          | 8,950                      | 1,170              | 23,700              | 5,850              |                    | 585              | 40,255              |
| Services & Supplies            | 994,181                    | 476,430            | 2,378,870           | 780,558            | 47,840             | 125,500          | 4,803,379           |
| Insurance                      | 118,400                    | 15,100             | 276,100             | 71,700             |                    | 4,600            | 485,900             |
| Utilities                      | 376,400                    | 59,700             | 576,700             | 133,200            | 5,900              | 14,100           | 1,166,000           |
| Cost of Goods Sold             | 744,555                    | 466,400            | 588,450             | 42,700             |                    | 10,800           | 1,852,905           |
| Central Services Cost          | 492,659                    | 157,991            | 892,441             | 273,468            | 40,062             | 28,070           | 1,884,691           |
| Defensible Space               |                            |                    |                     |                    | 100,000            |                  | 100,000             |
| Capital Expend.                | 955,700                    | 12,000             | 2,105,000           | 295,000            | 64,000             | 25,000           | 3,456,700           |
| Debt Service                   | -                          | -                  | -                   | -                  |                    |                  | -                   |
| Extraordinary                  |                            |                    |                     |                    |                    |                  |                     |
| Transfers                      |                            |                    |                     |                    |                    |                  |                     |
| <b>Expense Total</b>           | <b>6,621,305</b>           | <b>2,022,946</b>   | <b>12,229,520</b>   | <b>3,204,188</b>   | <b>528,753</b>     | <b>375,659</b>   | <b>24,982,372</b>   |
| <b>Grand Total</b>             | <b>1,080,560</b>           | <b>220,241</b>     | <b>(528,124)</b>    | <b>1,573,341</b>   | <b>(2,219,738)</b> | <b>161,520</b>   | <b>287,801</b>      |



**DRAFT**

**FY2023/24 PRELIMINARY BUDGET**

**COMMUNITY SERVICES**

Championship Golf Course



**Incline Village General Improvement District  
Community Services – Championship Golf Course  
Executive Summary  
Operating Budget FY 2023/24**

**Overview**

The Championship Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Championship course
- Driving Range with 28 hitting bays
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grille which mainly operates for lunch 11am to 3pm and from 3pm to 7pm, service is mostly appetizers and Happy Hour Menu
- Lower Snack Bar
- On-course Beverage Cart Service
- Golf course and Chateau open from mid-May to mid-October
- 359+ Tournaments/Club Play Days/Events

**Budget/Staffing Summary**

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as the last few years.

| <u>Financial Highlights</u> | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actual</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|-----------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|--|
| <u>Sources</u>              | 4,219,420                          | 3,262,146                          | 3,062,626                         | 4,296,325                         | 4,444,852                           | 4,427,700                              |
| <u>Uses</u>                 |                                    |                                    |                                   |                                   |                                     |  |
| Personnel                   | 1,933,504                          | 1,520,615                          | 1,616,298                         | 1,992,829                         | 2,151,120                           | 2,200,863                              |
| Non Personnel               | 3,211,949                          | 1,820,679                          | 2,088,415                         | 2,769,072                         | 2,833,923                           | 2,379,339                              |
|                             | 5,145,453                          | 3,341,294                          | 3,704,713                         | 4,761,901                         | 4,985,043                           | 4,580,202                              |
| <u>Staffing</u>             |                                    |                                    |                                   |                                   |                                     |  |
| FTE's*                      | 43.9                               | 30.2                               | 31.4                              | 31.3                              | 31.3                                | 31.3                                   |

\*Based on budget

| <u>Service Measures</u> | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actual</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> |
|-------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| <u>Golf Season</u>      |                                    |                                    |                                   |                                   |                                     |
| Opening Date*           | 5/17/2019                          | 5/18/2020                          | 5/17/2021                         | 5/13/2022                         | 5/15/2023                           |
| Closing Date*           | 10/20/2019                         | 10/18/2020                         | 10/17/2021                        | 10/16/2022                        | 10/15/2023                          |
|                         |                                    |                                    |                                   |                                   |                                     |
| Total Rounds Played     | 21,450                             | 24,650                             | 24,632                            | 24,632                            | 27,693                              |

\*Based on calendar year



**Incline Village General Improvement District  
Community Services – Championship Golf Course  
Executive Summary  
Operating Budget FY 2023/24**

| <u>Green Fee Breakdown by Play Type</u> | <u>2023 Season Projected</u> |               | <u>14 Year Average</u> |               |
|---|------------------------------|---------------|------------------------|---------------|
|   | <u>% of Rounds</u>           | <u>Rounds</u> | <u>% of Rounds</u>     | <u>Rounds</u> |
| Picture Pass                            | 32%                          | 8,938         | 32%                    | 7,178         |
| Play Pass                               | 33%                          | 8,938         | 29%                    | 6,627         |
| Non-Picture Pass                        | 23%                          | 6,424         | 22%                    | 4,897         |
| Guest                                   | 10%                          | 2,793         | 10%                    | 2,331         |
| Other                                   | 2%                           | 600           | 7%                     | 1,519         |
| <b>Total</b>                            | <b>100%</b>                  | <b>27,693</b> | <b>100%</b>            | <b>22,552</b> |

**Strategic Plan Initiatives:**

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District's venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

**Budget Highlights**

**Revenue/Sources**

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11%, and have been evaluated in relation to Board-approved cost-recovery targets.
- Increased budgeted rounds based on moving tee times back to 10-minute intervals and popularity of golf.
- Food and Beverage revenue is based on 5% increase over 2022/2023 budget.
- Merchandise Sales projected at a 5% increase over 2022/2023 budget.

**Staffing** – The FY23/24 budget reflects 31.1 positions, essentially unchanged from FY2022/23.

- Personnel costs increased for cost-of-living adjustments per labor agreements and hourly rates to remain competitive within the regional market.

**Operations and Maintenance**

- Preliminary budget reflects an overall 4% decrease in expenses.
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

**Capital**

- Capital expenditures include funding to replace Bar Carts, Fairway Mower and Maintenance Vehicles

**Championship Course**

**Service Levels Evaluations**

| <b>Position</b>                | <b>Responsibilities –</b>   | <b>Cost</b>   | <b>Alternatives</b>  |
|--------------------------------|---|---|--|
| <b><u>Starters/Rangers</u></b> | <p><b>Starters</b> – Ensure that tee times are sent off on time that they have in fact checked-in, explain the golf course, where to order food, pace of play requirements, etc., register cart numbers and who is in each cart.</p> <p><b>Rangers</b> – Help keep the pace of play moving, retrieve lost clubs so individuals do not have to go back to retrieve and slow down play. Help explain how to play certain holes, so play is not bogged down. Helps with moving groups along when they are playing slow or moving the next group through. Makes sure pace of play is no more than 4:15.</p> | <p><b>Cut 6 hours per day</b><br/> <b>\$11,952 Season</b><br/> <b>Savings</b></p> | <p>If we cut this position, pace of play will become an issue as it did several years ago with 5+ hour rounds and the experience would be such that repeat play would not happen. Not only would golfers not return, there would be multiple refunds given for customers not finishing their rounds or experiencing a bad day. We would no longer be able to charge \$200+ for rounds.</p> |
| <b><u>Outside Services</u></b> | <p>This position makes sure there are plenty of carts ready, range is setup, range picked periodically, replenish range ball machine, load and unload clubs, clean carts and put away for the night.</p>  | <p><b>Cut 6 hours per day</b><br/> <b>\$13,500 yearly</b><br/> <b>savings</b></p> | <p>If any of these shifts were cut, we could expect the following: Delays in picking the range, which would result in closure of range until someone, could get to it – loss of income. Eventually needing to reduce our green fee for Non-Picture Pass and Guest rounds due to lack of service. Quality of new carts would deteriorate quickly. Customer satisfaction would be low.</p>   |
| <b><u>Golf Shop</u></b>        | <p>Check-in golfers, ring-up merchandise, answer phones, take tee times, help with tournaments and clinics.</p>   | <p><b>Cut 6 hours a day</b><br/> <b>\$14,400 Season</b><br/> <b>savings</b></p>   | <p>The Golf Shop staff is already at minimum of what is needed, if any more cuts were made we would see long lines, individuals not making it to their tee times on time, phone calls not answered resulting in loss of tee times which would result in loss of revenue.</p>   |
| <b><u>Merchandise</u></b>      | <p>Ordering of merchandise, inputting new merchandise into POS system, special orders, displaying merchandise, ordering and displaying for other venues, etc..</p>  | <p><b>Cuts have already been made</b></p>   | <p>The Merchandise staff was cut 2 years ago and is now operating at a profit. There is only the District Merchandiser and a part-time person to help with checking in and displaying merchandise. Further cuts may result in no merchandise at all.</p>   |

| Position                       | Responsibilities –  | Cost   | Alternatives  |
|--------------------------------|---|--|---|
| <p><b>Golf Maintenance</b></p> | <p>Prepare golf course for day-to-day play, preventative maintenance, keep outdoor areas around Chateau and Mountain Course fresh with live plants, mulch, tree removal, irrigation work, etc..</p> | <p>No cuts, due to needing to protect IVGID's multi-million dollar asset. Any cuts would result in more cost later due to any long term effects of cuts resulting in poor condition of course.</p> | <p>The Golf Course Maintenance staff is already at an industry minimum and any further cuts would result in decreased quality of a multi-million dollar asset as well as less play and reduction of green fees charged.</p> |

- It should be noted that the Championship Course is the only practice range at either course. Individuals hit off mats and use a restricted flight ball and no chipping area to speak of. The only practice chipping area we have can only handle two people at a time for safety reasons. Other course that charge less than we do actually hit off of real grass, do not use a restricted flight ball and have better chipping and putting areas. Our facilities other than the golf course itself, are not comparable to other facilities, they are below standard. Even though we have incredible food service, our facilities are sub-standard compared to other venues as is our overall service levels. We actually could be providing more service for the fees we are charging. This is important because with our lack of top-notch facilities, we still get a very high green fee rate and cutting any more services would result in loss of revenue over and beyond what we would be saving.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
CHAMPIONSHIP GOLF**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 4,037,096            | 3,214,950            | 3,062,626            | 3,778,822                      | 3,967,900                       | 4,430,448                          |                                  |                              |
| Facility Fees                            | 171,994              | 33,019               | -                    | 520,251                        | 449,900                         | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>4,209,089</b>     | <b>3,247,970</b>     | <b>3,062,626</b>     | <b>4,299,073</b>               | <b>4,417,800</b>                | <b>4,430,448</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,511,829            | 1,170,676            | 1,256,237            | 1,535,541                      | 1,696,508                       | 1,692,048                          |                                  |                              |
| Employee Fringe                          | 421,675              | 349,938              | 360,061              | 457,288                        | 499,113                         | 508,815                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,933,504</b>     | <b>1,520,615</b>     | <b>1,616,298</b>     | <b>1,992,829</b>               | <b>2,195,621</b>                | <b>2,200,863</b>                   |                                  |                              |
| Professional Services                    | 6,010                | 6,403                | 5,234                | 6,380                          | 6,380                           | 6,380                              |                                  |                              |
| Services and Supplies                    | 1,119,686            | 797,277              | 885,825              | 1,061,193                      | 1,110,500                       | 681,776                            |                                  |                              |
| Insurance                                | 68,363               | 72,765               | 77,941               | 81,800                         | 96,300                          | 96,300                             |                                  |                              |
| Utilities                                | 244,614              | 227,960              | 223,990              | 252,595                        | 268,100                         | 268,100                            |                                  |                              |
| Cost of Goods Sold                       | 913,275              | 491,861              | 437,588              | 615,505                        | 646,300                         | 630,655                            |                                  |                              |
| Central Services Cost                    | 236,800              | 225,626              | 179,012              | 231,348                        | 256,443                         | 366,628                            |                                  |                              |
| Depreciation                             | 676,015              | 661,006              | 681,320              | 623,292                        | 552,000                         | 552,000                            |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>5,198,267</b>     | <b>4,003,512</b>     | <b>4,107,208</b>     | <b>4,864,942</b>               | <b>5,131,644</b>                | <b>4,802,702</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>(989,178)</b>     | <b>(755,542)</b>     | <b>(1,044,582)</b>   | <b>(565,869)</b>               | <b>(713,844)</b>                | <b>(372,254)</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | -                    | -                    | 248                  | (2,748)                        | (2,748)                         | (2,748)                            |                                  |                              |
| Proceeds from Capital Asset Dispositions | 10,330               | 14,176               | 21,446               | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>10,330</b>        | <b>14,176</b>        | <b>21,695</b>        | <b>(2,748)</b>                 | <b>(2,748)</b>                  | <b>(2,748)</b>                     |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (1,213)              | 4,910                | 2,055                          | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 1,567                | 784                  | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>355</b>           | <b>5,693</b>         | <b>2,055</b>                   | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(978,848)</b>     | <b>(741,721)</b>     | <b>(1,028,581)</b>   | <b>(570,672)</b>               | <b>(716,592)</b>                | <b>(375,002)</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | -                    | -                    | 181,455              | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 623,201              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(623,201)</b>     | <b>-</b>             | <b>181,455</b>       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(1,602,049)</b>   | <b>(741,721)</b>     | <b>(847,125)</b>     | <b>(570,672)</b>               | <b>(716,592)</b>                | <b>(375,002)</b>                   |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
CHAMPIONSHIP GOLF**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 4,037,096            | 3,214,950            | 3,062,626            | 3,778,822                      | 3,967,900                       | 4,430,448                          |                                  |                              |
| Facility Fees                            | 171,994              | 33,019               | -                    | 520,251                        | 449,900                         | -                                  |                                  |                              |
| Investment Earnings                      | -                    | -                    | 248                  | (2,748)                        | (2,748)                         | (2,748)                            |                                  |                              |
| Proceeds from Capital Asset Dispositions | 10,330               | 14,176               | 21,446               | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | -                    | -                    | 181,455              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>4,219,420</b>     | <b>3,262,146</b>     | <b>3,265,776</b>     | <b>4,296,325</b>               | <b>4,415,052</b>                | <b>4,427,700</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,511,829            | 1,170,676            | 1,256,237            | 1,535,541                      | 1,696,508                       | 1,692,048                          |                                  |                              |
| Employee Fringe                          | 421,675              | 349,938              | 360,061              | 457,288                        | 499,113                         | 508,815                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,933,504</b>     | <b>1,520,615</b>     | <b>1,616,298</b>     | <b>1,992,829</b>               | <b>2,195,621</b>                | <b>2,200,863</b>                   |                                  |                              |
| Professional Services                    | 6,010                | 6,403                | 5,234                | 6,380                          | 6,380                           | 6,380                              |                                  |                              |
| Services and Supplies                    | 1,119,686            | 797,277              | 885,825              | 1,061,193                      | 1,110,500                       | 681,776                            |                                  |                              |
| Insurance                                | 68,363               | 72,765               | 77,941               | 81,800                         | 96,300                          | 96,300                             |                                  |                              |
| Utilities                                | 244,614              | 227,960              | 223,990              | 252,595                        | 268,100                         | 268,100                            |                                  |                              |
| Cost of Goods Sold                       | 913,275              | 491,861              | 437,588              | 615,505                        | 646,300                         | 630,655                            |                                  |                              |
| Central Services Cost                    | 236,800              | 225,626              | 179,012              | 231,348                        | 256,443                         | 366,628                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 96,520               | 334,700                        | 449,900                         | 329,500                            |                                  |                              |
| Debt Service                             | -                    | (1,213)              | 182,305              | 185,551                        | -                               | -                                  |                                  |                              |
| Transfers Out                            | 623,201              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>5,145,453</b>     | <b>3,341,294</b>     | <b>3,704,713</b>     | <b>4,761,901</b>               | <b>5,029,544</b>                | <b>4,580,202</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(926,034)</b>     | <b>(79,148)</b>      | <b>(438,937)</b>     | <b>(465,576)</b>               | <b>(614,492)</b>                | <b>(152,502)</b>                   |                                  |                              |

| Community Services Fund |                     | Championship Course |           |           |           |         |          |           |           |           |           | Mountain Course |           |         |         |         |           |           |         |           |             |          |
|-------------------------|---------------------|---------------------|-----------|-----------|-----------|---------|----------|-----------|-----------|-----------|-----------|-----------------|-----------|---------|---------|---------|-----------|-----------|---------|-----------|-------------|----------|
| Golf                    | Revenue             | Services            | Maint.    | Range     | Carts     | Fleet   | Pro Shop | F&B       | Mktg.     | Admin     | TOTAL     | Revenue         | Services  | Maint.  | Carts   | Fleet   | Pro Shop  | F&B       | Mktg.   | Admin     | Total       |          |
|                         | 300                 |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
|                         | 320                 |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
|                         | 31                  |                     |           |           |           |         |          |           |           |           | 31 Total  | 32              |           |         |         |         |           |           |         |           |             | 32 Total |
| Row Labels              | Account Description | 400                 | 410       | 420       | 430       | 440     | 450      | 460       | 530       | 980       | 990       | 400             | 410       | 420     | 440     | 450     | 460       | 530       | 980     | 990       |             |          |
| Revenue                 |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Ad Valorem              |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Consolidated Tax        |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Sales & Fees            |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Facility Fee            |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Operating Grants        |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Interfund               |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Misc. Rev.              |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Invest Inc.             |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Capital Grants          |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Revenue Total           |                     | (2,784,663)         |           |           | (230,340) |         |          | (503,695) | (906,000) |           | (3,002)   | (4,427,700)     | (806,730) |         |         |         | (110,880) | (153,800) |         | (41,635)  | (1,113,045) |          |
| Expense                 |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Wages                   |                     |                     | 219,947   | 640,117   | 46,861    | 123,232 |          | 82,340    | 427,109   | 32,319    | 120,123   | 1,692,048       | 85,252    | 231,425 | 96,015  |         | 24,713    | 69,408    | 15,445  | 27,736    | 549,994     |          |
| Benefits                |                     |                     | 87,070    | 196,573   | 5,459     | 13,800  |          | 33,868    | 101,088   | 15,748    | 53,208    | 508,815         | 35,983    | 85,609  | 10,777  |         | 10,504    | 14,858    | 7,800   | 14,072    | 179,603     |          |
| Professional Services   |                     |                     |           | 1,700     |           |         |          |           |           |           | 4,680     | 6,380           |           | 1,400   |         |         |           |           |         | 1,170     | 2,570       |          |
| Services & Supplies     |                     |                     | 20,225    | 260,704   | 24,780    | 54,654  | 28,440   | 740       | 119,260   | 18,000    | 154,973   | 681,776         | 8,305     | 138,255 | 33,080  | 9,480   |           | 30,430    | 10,200  | 82,655    | 312,405     |          |
| Insurance               |                     |                     |           |           |           |         |          |           |           |           | 96,300    | 96,300          |           |         |         |         |           |           |         |           | 22,100      | 22,100   |
| Utilities               |                     |                     |           | 215,000   |           | 9,400   | 600      | 1,800     | 10,900    |           | 30,400    | 268,100         | 1,000     | 92,600  |         |         |           |           |         |           | 12,600      | 108,300  |
| Cost of Goods Sold      |                     |                     |           |           |           |         |          |           |           |           | 350,555   | 280,100         |           |         |         |         |           |           |         |           | 69,200      | 44,700   |
| Central Services Cost   |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Defensible Space        |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Capital Expend.         |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Debt Service            |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Extraordinary           |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Transfers               |                     |                     |           |           |           |         |          |           |           |           |           |                 |           |         |         |         |           |           |         |           |             |          |
| Expense Total           |                     | 327,242             | 1,314,094 | 77,100    | 201,086   | 29,040  | 469,303  | 938,457   | 66,067    | 1,157,812 | 4,580,202 | 130,540         | 549,289   | 139,872 | 9,480   | 104,417 | 161,896   | 33,445    | 912,564 | 2,041,103 |             |          |
| Grand Total             |                     | (2,784,663)         | 327,242   | 1,314,094 | (153,240) | 201,086 | 29,040   | (34,392)  | 32,457    | 66,067    | 1,154,810 | 152,502         | (806,730) | 130,540 | 549,289 | 139,872 | 9,480     | (6,463)   | 7,696   | 33,445    | 870,929     | 928,058  |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**COMMUNITY SERVICES**  
Mountain Golf Course



**Incline Village General Improvement District  
Community Services – Mountain Golf Course  
Executive Summary  
Operating Budget FY 2023/24**

**Overview**

The Mountain Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Executive course
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grill with limited menu
- Golf course and Grill open from Late-May to Early-October
- 66+ Tournaments/Club Play Days/Events

**Budget/Staffing Summary**

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as 2019, which was the last year of Non-COVID restrictions.

**Financial Highlights**

|                 | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|-----------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|--|
| <b>Sources</b>  | 1,336,679                          | 1,066,090                          | 790,033                            | 2,185,453                         | 1,359,852                           | 1,113,045                              |
| <b>Uses</b>     |                                    |                                    |                                    |                                   |                                     |  |
| Personnel       | 416,974                            | 459,232                            | 472,560                            | 663,122                           | 715,020                             | 729,597                                |
| Non Personnel   | 2,301,217                          | 554,768                            | 1,120,323                          | 1,832,082                         | 1,464,699                           | 1,311,506                              |
| Total Uses      | 2,718,191                          | 1,013,999                          | 1,592,883                          | 2,495,204                         | 2,179,719                           | 2,041,103                              |
| <b>Staffing</b> |                                    |                                    |                                    |                                   |                                     |  |
| FTE's*          | 11.6                               | 10.9                               | 12.0                               | 11.6                              | 11.6                                | 11.6                                   |

**Service Measures**

**Golf Season**

|               | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> |
|---------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|
| Opening Date* | 5/28/2019                          | 5/25/2020                          | 5/24/2021                          | 5/20/2022                         | 5/19/2023                           |
| Closing Date* | 9/15/2019                          | 10/11/2020                         | 10/14/2021                         | 10/9/2022                         | 10/8/2023                           |

\*Based on calendar year

|                     |        |        |        |        |        |
|---------------------|--------|--------|--------|--------|--------|
| Total Rounds Played | 15,759 | 18,690 | 14,921 | 18,920 | 17,800 |
|---------------------|--------|--------|--------|--------|--------|



**Incline Village General Improvement District  
Community Services – Mountain Golf Course  
Executive Summary  
Operating Budget FY 2023/24**

| <u>Green Fee Breakdown by Play Type</u> | <u>2023 Season Projected</u> |               | <u>14 Year Average</u> |               |
|---|------------------------------|---------------|------------------------|---------------|
|   | <u>% of Rounds</u>           | <u>Rounds</u> | <u>% of Rounds</u>     | <u>Rounds</u> |
| Picture Pass                            | 41%                          | 7,298         | 40%                    | 6,260         |
| Play Pass                               | 21%                          | 3,738         | 12%                    | 1,902         |
| Non-Picture Pass                        | 25%                          | 4,450         | 30%                    | 4,663         |
| Guest                                   | 10%                          | 1,780         | 10%                    | 1,547         |
| Other                                   | 3%                           | 534           | 8%                     | 1,195         |
| <b>Total</b>                            | <b>100%</b>                  | <b>17,800</b> | <b>100%</b>            | <b>15,567</b> |

**Strategic Plan Initiatives:**

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District's venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

**Budget Highlights**

**Revenue/Sources**

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11% and have been evaluated in relation to Board-approved cost-recovery targets.
- 2023 budgeted rounds for Mountain Course are based on closing 9 holes starting in mid-September for cart path work and moving tee times back to 12 minute intervals.
- Food and Beverage revenue is based on 5% increase over 2022-2023 budget.
- Merchandise Sales projected at a 5% increase

**Staffing** - The FY23/24 baseline budget reflects 11.6 positions, essentially unchanged from FY2022/23.

- Personnel costs in the baseline budget reflect an increase of 7.8% due to cost-of-living adjustments and hourly rates to remain competitive within the regional market.

**Operations and Maintenance**

- Preliminary budget reflects an overall 18% decrease for operations, maintenance and capital expenses
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

**Capital**

- Capital expenditures include funding for Phase II of Cart Path Replacement Project

**Mountain Course**  
**Service Levels Evaluations**

| Position                | Responsibilities –   | Cost   | Alternatives   |
|-------------------------|--|--|--|
| <b>Starters/Rangers</b> | <p><b>Starters</b> – Ensure that tee times are sent off on time that they have in fact checked-in, explain the golf course, where to order food, pace of play requirements, etc., register cart numbers and who is in each cart.</p> <p><b>Rangers</b> – Help keep the pace of play moving, retrieve lost clubs so individuals do not have to go back to retrieve and slow down play. Help explain how to play certain holes, so play is not bogged down. Helps with moving groups along when they are playing slow or moving the next group through. Makes sure pace of play is no more than 3 hours.</p> | <p style="text-align: center;"><b>Cut 6 hours per day</b><br/><b>\$11,952 Season Savings</b></p> | <p>If we cut this position, pace of play will become an issue as it did several years ago with 4+ hour rounds and the experience would be such that repeat play would not happen. Not only would golfers not return, there would be multiple refunds given for customers not finishing their rounds or experiencing a bad day. We would likely lose revenue.</p> |
| <b>Outside Services</b> | <p>This position makes sure there are plenty of carts ready, load and unload clubs, when time is available, clean carts and put away for the night, empty trash, restock for the next day, etc.</p>  | <p style="text-align: center;"><b>Cut 6 hours per day</b><br/><b>\$13,500 yearly savings</b></p> | <p>Eventually needing to reduce our green fee for Non-Picture Pass and Guest rounds due to lack of service. Quality of new carts would deteriorate quickly. Customer satisfaction would be low.</p>  |
| <b>Golf Shop</b>        | <p>Check-in golfers, ring-up merchandise, answer phones, take tee times, help with tournaments and clinics.</p>  |  | <p>The Golf Shop staff is already at minimum of what is needed, if any more cuts were made we would see long lines, individuals not making it to their tee times on time, phone calls not answered resulting in loss of tee times which would result in loss of revenue.</p>   |
| <b>Merchandise</b>      | <p>Ordering of merchandise, inputting new merchandise into POS system, special orders, displaying merchandise, ordering and displaying for other venues, etc..</p>   | <p style="text-align: center;"><b>Cuts have already been made</b></p>                            | <p>The Merchandise staff was cut 2 years ago and is now operating at a profit. There is only the District Merchandiser and a part-time person to help with checking in and displaying merchandise. Further cuts may result in no merchandise at all.</p>   |

| Position                | Responsibilities –   | Cost   | Alternatives   |
|-------------------------|--|--|--|
| <b>Golf Maintenance</b> | Prepare golf course for day-to-day play, preventative maintenance, keep outdoor areas around Chateau and Mountain Course fresh with live plants, mulch, tree removal, irrigation work, etc.. | <b>No cuts, due to needing to protect IVGID’s multi-million dollar asset. Any cuts would result in more cost later due to any long-term effects of cuts resulting in poor condition of course.</b> | The Golf Course Maintenance staff is already at an industry minimum and any further cuts would result in decreased quality of a multi-million dollar asset as well as less play and reduction of green fees charged. |
|                         |  |  |  |

- The Head Professional position at the Mountain Course was changed last season and is now titled, “Assistant Professional/Tournament Coordinator” and this has been reduced to a 7-month position resulting in a \$15,000+ savings.



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
MOUNTAIN GOLF**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 724,464              | 809,745              | 717,965              | 1,004,338                      | 1,054,500                       | 1,071,410                          |                                  |                              |
| Facility Fees                            | 327,607              | 222,882              | -                    | 1,139,874                      | 232,000                         | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>1,052,070</b>     | <b>1,032,627</b>     | <b>717,965</b>       | <b>2,144,212</b>               | <b>1,286,500</b>                | <b>1,071,410</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 320,393              | 346,777              | 356,823              | 500,207                        | 558,748                         | 549,994                            |                                  |                              |
| Employee Fringe                          | 96,581               | 112,455              | 115,737              | 162,915                        | 176,343                         | 179,603                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>416,974</b>       | <b>459,232</b>       | <b>472,560</b>       | <b>663,122</b>                 | <b>735,091</b>                  | <b>729,597</b>                     |                                  |                              |
| Professional Services                    | 7,025                | 2,296                | 1,759                | 2,570                          | 2,570                           | 2,570                              |                                  |                              |
| Services and Supplies                    | 483,269              | 333,305              | 345,354              | 381,890                        | 404,900                         | 312,405                            |                                  |                              |
| Insurance                                | 15,687               | 16,725               | 17,932               | 18,800                         | 22,100                          | 22,100                             |                                  |                              |
| Utilities                                | 83,695               | 84,117               | 88,192               | 98,346                         | 108,300                         | 108,300                            |                                  |                              |
| Cost of Goods Sold                       | 64,580               | 61,792               | 47,980               | 113,366                        | 119,000                         | 113,900                            |                                  |                              |
| Central Services Cost                    | 54,000               | 56,533               | 61,381               | 77,236                         | 84,629                          | 126,031                            |                                  |                              |
| Depreciation                             | 156,361              | 204,637              | 199,433              | 198,528                        | 157,100                         | 157,100                            |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>1,281,591</b>     | <b>1,218,637</b>     | <b>1,234,591</b>     | <b>1,553,858</b>               | <b>1,633,690</b>                | <b>1,572,003</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>(229,521)</b>     | <b>(186,010)</b>     | <b>(516,626)</b>     | <b>590,354</b>                 | <b>(347,190)</b>                | <b>(500,593)</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Non Operating Leases                     | 40,256               | 41,464               | 54,791               | 43,989                         | 45,300                          | 44,383                             |                                  |                              |
| Investment Earnings                      | -                    | -                    | 248                  | (2,748)                        | (2,748)                         | (2,748)                            |                                  |                              |
| Proceeds from Capital Asset Dispositions | 244,352              | (8,002)              | 17,029               | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>284,608</b>       | <b>33,463</b>        | <b>72,068</b>        | <b>41,241</b>                  | <b>42,552</b>                   | <b>41,635</b>                      |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | -                    | 1,225                | 1,874                          | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>-</b>             | <b>1,225</b>         | <b>1,874</b>                   | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>55,087</b>        | <b>(152,547)</b>     | <b>(445,782)</b>     | <b>629,721</b>                 | <b>(304,638)</b>                | <b>(458,958)</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers Out                            | 1,592,962            | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(1,592,962)</b>   | <b>-</b>             | <b>-</b>             | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(1,537,874)</b>   | <b>(152,547)</b>     | <b>(445,782)</b>     | <b>629,721</b>                 | <b>(304,638)</b>                | <b>(458,958)</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
MOUNTAIN GOLF**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 724,464              | 809,745              | 717,965              | 1,004,338                      | 1,054,500                       | 1,071,410                          |                                  |                              |
| Facility Fees                            | 327,607              | 222,882              | -                    | 1,139,874                      | 232,000                         | -                                  |                                  |                              |
| Non Operating Leases                     | 40,256               | 41,464               | 54,791               | 43,989                         | 45,300                          | 44,383                             |                                  |                              |
| Investment Earnings                      | -                    | -                    | 248                  | (2,748)                        | (2,748)                         | (2,748)                            |                                  |                              |
| Proceeds from Capital Asset Dispositions | 244,352              | (8,002)              | 17,029               | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>1,336,679</b>     | <b>1,066,090</b>     | <b>790,033</b>       | <b>2,185,453</b>               | <b>1,329,052</b>                | <b>1,113,045</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 320,393              | 346,777              | 356,823              | 500,207                        | 558,748                         | 549,994                            |                                  |                              |
| Employee Fringe                          | 96,581               | 112,455              | 115,737              | 162,915                        | 176,343                         | 179,603                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>416,974</b>       | <b>459,232</b>       | <b>472,560</b>       | <b>663,122</b>                 | <b>735,091</b>                  | <b>729,597</b>                     |                                  |                              |
| Professional Services                    | 7,025                | 2,296                | 1,759                | 2,570                          | 2,570                           | 2,570                              |                                  |                              |
| Services and Supplies                    | 483,269              | 333,305              | 345,354              | 381,890                        | 404,900                         | 312,405                            |                                  |                              |
| Insurance                                | 15,687               | 16,725               | 17,932               | 18,800                         | 22,100                          | 22,100                             |                                  |                              |
| Utilities                                | 83,695               | 84,117               | 88,192               | 98,346                         | 108,300                         | 108,300                            |                                  |                              |
| Cost of Goods Sold                       | 64,580               | 61,792               | 47,980               | 113,366                        | 119,000                         | 113,900                            |                                  |                              |
| Central Services Cost                    | 54,000               | 56,533               | 61,381               | 77,236                         | 84,629                          | 126,031                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 556,500              | 1,138,000                      | 723,200                         | 626,200                            |                                  |                              |
| Debt Service                             | -                    | -                    | 1,225                | 1,874                          | -                               | -                                  |                                  |                              |
| Transfers Out                            | 1,592,962            | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>2,718,191</b>     | <b>1,013,999</b>     | <b>1,592,883</b>     | <b>2,495,204</b>               | <b>2,199,790</b>                | <b>2,041,103</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(1,381,513)</b>   | <b>52,090</b>        | <b>(802,849)</b>     | <b>(309,751)</b>               | <b>(870,738)</b>                | <b>(928,058)</b>                   |                                  |                              |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**COMMUNITY SERVICES**

**Facilities / Events**



**Incline Village General Improvement District  
Community Services – Facilities  
Executive Summary  
Operating Budget FY 2023/24**

**Overview**

The operating plan for Facilities provides preferred pricing for Picture Pass Holders (PPH) with the use of revenue from non-PPH events. IVGID establishes a schedule of events to support golf, community programming and Trustee meetings or general administration that represents 202 and 316 events,

**Services Provided**

Primary schedule of events June to October, both venues are available indoors year round.

**Venues**

|   |                   |
|---|-------------------|
| Indoor meeting space                                | Movies            |
| Ballroom space                                      | Card games        |
| Wedding ceremonies indoors and outdoors             | Corporate Events  |
| Family gathering areas                              | School programs   |
| Operating location for the Championship Golf Course | Employee Meetings |
| Event space for golf groups local and destinations  | Non-profit Events |
| Meeting locations for Community Programming         | Senior Events     |
| Board of Trustees meetings and events               | Youth Programs    |
| Conference services                                 | Team Building     |
| Celebrations of Life                                |                   |

**Services Provided**

| <b>WEDDING AND EVENT SALES</b>                     | <b>WEDDINGS</b> | <b>COMMUNITY EVENTS</b> |
|--|-----------------|-------------------------|
| Lead generation                                    | Yes             | Yes                     |
| Respond to all inquiries                           | Yes             | Yes                     |
| Venue tours  | Yes             | Yes                     |
| Discuss options regarding events-proposals         | Yes             | Yes                     |
| Keep event calendar current                        | Yes             | Yes                     |
| Follow up with potential clients                   | Yes             | Yes                     |
| Contract negotiations                              | Yes             | Yes                     |
| Collect monies                                     | Yes             | Yes                     |
| Maintain contact with clients throughout planning  | Yes             | Yes                     |
| Maintains role as a liaison for client             | Yes             | Yes                     |
| Event Planning- wine, menus, timelines, floorplans | Yes             | Yes                     |
| Create Menus                                       | Yes             | Yes                     |
| Accounting liaison                                 | Yes             | Yes                     |
| Coordinate wedding Ceremony/rehearsal              | Yes             | No                      |
| Day of contact with vendors and guests             | Yes             | Yes                     |
| Troubleshoot-bob and weave                         | Yes             | Yes                     |
| Follows up with Client and reconcile account       | Yes             | Yes                     |



**Incline Village General Improvement District  
Community Services – Facilities  
Executive Summary  
Operating Budget FY 2023/24**

| <b>FACILITIES</b>                                       | <b>WEDDINGS</b> | <b>COMMUNITY EVENTS</b> |
|---|-----------------|-------------------------|
| Manages cleanliness and maintenance of venues           | Yes             | Yes                     |
| Snow Removal  | Yes             | Yes                     |
| Maintain equipment                                      | Yes             | Yes                     |
| Janitorial duties and replenishes supplies              | Yes             | Yes                     |
| Set up and break down according to floorplans           | Yes             | Yes                     |
| Keep fire pits and heaters ready at all times           | Yes             | Yes                     |
| Keep storage areas organized                            | Yes             | Yes                     |
| Sets up and troubleshoot audio/visual equipment         | Yes             | Yes                     |
| Available to client day of event for floor plan changes | Yes             | Yes                     |
| Available to client day of event for audio/visual needs | Yes             | Yes                     |
| Monitors safety and hazardous materials within venue    | Yes             | Yes                     |

| <b>BANQUET SERVICE STAFF</b>                               | <b>WEDDINGS</b> | <b>COMMUNITY EVENTS</b> |
|--|-----------------|-------------------------|
| Ensure venue look neat, organized                          | Yes             | Yes                     |
| Establishes contact with person in charge of event         | Yes             | Yes                     |
| Prepare the tables for event                               | Yes             | Yes                     |
| Manages outside vendors                                    | Yes             | Yes                     |
| Provides food service to clients                           | Yes             | Yes                     |
| Coordinates plated meal service to individual guest tables | Yes             | Yes                     |
| Transport food to Aspen Grove                              | Yes             | Yes                     |
| Maintain Service ware                                      | Yes             | Yes                     |
| Keeps events on timeline                                   | Yes             | Yes                     |
| Maintain cleanliness and organization throughout event     | Yes             | Yes                     |
| Consolidate clients' items                                 | Yes             | Yes                     |
| Washes and restocks all glassware                          | Yes             | Yes                     |
| Maintains organization of banquet equipment                | Yes             | Yes                     |
| Troubleshoots during events                                | Yes             | Yes                     |
| Writes summary report for final charges.                   | Yes             | Yes                     |
| Inventory, order and organize alcohol                      | Yes             | Yes                     |
| Provides tableside alcohol service                         | Yes             | Yes                     |
| Bar supplied and ready as necessary                        | Yes             | Yes                     |
| Bar Captain reconciles monies collected from cash bar      | Yes             | Yes                     |
| Bar Captain files a summary report of all sales            | Yes             | Yes                     |

**Incline Village General Improvement District  
Community Services – Facilities  
Executive Summary  
Operating Budget FY 2023/24**

| <b>KITCHEN STAFF</b>  | <b>WEDDINGS</b> | <b>COMMUNITY EVENTS</b> |
|---|-----------------|-------------------------|
| Coordinate with sales/banquet staff for client's expectations for menus and service style | Yes             | Yes                     |
| Prepares food for transportation to offsite locations                                     | Yes             | Yes                     |
| Food is prepared in timely fashion based on timeline                                      | Yes             | Yes                     |
| Adhere to all Servsafe food handling rules  | Yes             | Yes                     |
| Maintain cleanliness  | Yes             | Yes                     |
|   |                 |                         |

**Financial Highlights**

|                 | <u>Actuals<br/>FY2019-20</u> | <u>Actuals<br/>FY2020-21</u> | <u>Actuals<br/>FY2021-22</u> | <u>Budget<br/>FY2022-23</u> | <u>Baseline<br/>FY2023-24</u> | <u>Preliminary<br/>FY2023-24</u> |
|-----------------|------------------------------|------------------------------|------------------------------|-----------------------------|-------------------------------|----------------------------------|
| <b>Sources</b>  | 492,932                      | 814,408                      | 2,115,921                    | 2,304,536                   | 2,563,120                     | 1,802,705                        |
| <b>Uses</b>     |                              |                              |                              |                             |                               |                                  |
| Personnel       | 116,644                      | 484,857                      | 668,257                      | 773,006                     | 834,240                       | 834,156                          |
| Non Personnel   | 648,324                      | 519,703                      | 1,250,789                    | 1,377,711                   | 1,242,569                     | 1,188,790                        |
|                 | <u>764,967</u>               | <u>1,004,560</u>             | <u>1,919,046</u>             | <u>2,150,717</u>            | <u>2,076,809</u>              | <u>2,022,946</u>                 |
| <b>Staffing</b> |                              |                              |                              |                             |                               |                                  |
| FTE's*          | 2.5                          | 10.4                         | 11.8                         | 9.3                         | 9.3                           | 9.3                              |

\*Based on budget

| <b><u>Service Measures</u></b> | <u>Actuals<br/>FY2019-20</u> | <u>Actuals<br/>FY2020-21</u> | <u>Budget<br/>FY2021-22</u> | <u>Budget<br/>FY2022-23</u> | <u>Baseline<br/>FY2023-24</u> |
|--------------------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|-------------------------------|
| <b><u>Scheduled Events</u></b> |                              |                              |                             |                             |                               |
| The Chateau                    | 335                          | 211                          | 287                         | 345                         | 202                           |
| Covers                         | 16,531                       | 6,197                        | 17,686                      | 17,254                      | 15,000                        |
| Aspen Grove                    | 165                          | 62                           | 157                         | 145                         | 98                            |
| Covers                         | 3,022                        | 1,156                        | 3,852                       | 2,512                       | 3,800                         |

**Budget Highlights**

**Revenue**

Wedding & Event bookings continue to return at a strong rate as we move into booking 2023 dates. We predict this region is seeing a shift in popular wedding months from late summer/fall to spring, possibly due to consecutive years of wildfire smoke.

This winter we evaluated the increased food & beverage cost of goods and increased the pricing to our customers in order to maintain revenues. The facility rate increases approved by the board in March will be apparent as we book new business for 2023.

**Expenditures**

We will continue to manage the budget based on business levels. The cost of business is continuing to rise both in wages and costs of goods. As we evaluate these increases during the

**Incline Village General Improvement District  
Community Services – Facilities  
Executive Summary  
Operating Budget FY 2023/24**

budgeting process we will evaluate our venue rates and work with the food & beverage department to evaluate food rates to correspond with increases.

The infrastructure at The Chateau continues to age and we are continuing to see large expenses in order to maintain the building and keep the venue in a presentable state. For example, the capstones on top of the pillar are loose and have been re-grouted multiple times, the significant damage to sewer pipes which shut down the catering kitchen for multiple weeks in summer 2021.



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
FACILITIES FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 361,890              | 790,683              | 1,942,227            | 2,117,586                      | 2,223,300                       | 1,802,885                          |                                  |                              |
| Facility Fees                            | 131,043              | 41,275               | -                    | 187,130                        | 12,000                          | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>492,932</b>       | <b>831,958</b>       | <b>1,942,227</b>     | <b>2,304,716</b>               | <b>2,235,300</b>                | <b>1,802,885</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 83,927               | 329,647              | 458,090              | 525,118                        | 562,664                         | 546,602                            |                                  |                              |
| Employee Fringe                          | 32,717               | 155,209              | 210,168              | 247,888                        | 265,771                         | 287,554                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>116,644</b>       | <b>484,857</b>       | <b>668,257</b>       | <b>773,006</b>                 | <b>828,435</b>                  | <b>834,156</b>                     |                                  |                              |
| Professional Services                    | 1,140                | 1,184                | 859                  | 1,170                          | 1,170                           | 1,170                              |                                  |                              |
| Services and Supplies                    | 329,485              | 280,325              | 503,408              | 548,975                        | 550,900                         | 476,430                            |                                  |                              |
| Insurance                                | 10,715               | 11,440               | 12,222               | 12,800                         | 15,100                          | 15,100                             |                                  |                              |
| Utilities                                | 34,891               | 48,372               | 58,806               | 56,129                         | 59,700                          | 59,700                             |                                  |                              |
| Cost of Goods Sold                       | -                    | 155,144              | 409,368              | 464,700                        | 488,100                         | 466,400                            |                                  |                              |
| Central Services Cost                    | 25,500               | 24,396               | 95,990               | 106,807                        | 115,599                         | 157,991                            |                                  |                              |
| Depreciation                             | 159,048              | 147,751              | 132,394              | 122,064                        | 118,000                         | 118,000                            |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>677,423</b>       | <b>1,153,468</b>     | <b>1,881,305</b>     | <b>2,085,651</b>               | <b>2,177,004</b>                | <b>2,128,946</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>(184,491)</b>     | <b>(321,510)</b>     | <b>60,922</b>        | <b>219,065</b>                 | <b>58,296</b>                   | <b>(326,061)</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | -                    | -                    | 473                  | (180)                          | (180)                           | (180)                              |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (17,550)             | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>-</b>             | <b>(17,550)</b>      | <b>473</b>           | <b>(180)</b>                   | <b>(180)</b>                    | <b>(180)</b>                       |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (1,158)              | 3,941                | 1,962                          | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 1,496                | 748                  | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>339</b>           | <b>4,689</b>         | <b>1,962</b>                   | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(184,491)</b>     | <b>(339,399)</b>     | <b>56,706</b>        | <b>216,923</b>                 | <b>58,116</b>                   | <b>(326,241)</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | -                    | -                    | 173,220              | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 246,592              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(246,592)</b>     | <b>-</b>             | <b>173,220</b>       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(431,083)</b>     | <b>(339,399)</b>     | <b>229,926</b>       | <b>216,923</b>                 | <b>58,116</b>                   | <b>(326,241)</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
FACILITIES FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 790,683              | 790,683              | 1,942,227            | 2,117,586                      | 2,223,300                       | 1,802,885                          |                                  |                              |
| Facility Fees                            | 41,275               | 41,275               | -                    | 187,130                        | 12,000                          | -                                  |                                  |                              |
| Investment Earnings                      | -                    | -                    | 473                  | (180)                          | (180)                           | (180)                              |                                  |                              |
| Proceeds from Capital Asset Dispositions | (17,550)             | (17,550)             | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | -                    | -                    | 173,220              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>814,408</b>       | <b>814,408</b>       | <b>2,115,921</b>     | <b>2,304,536</b>               | <b>2,235,120</b>                | <b>1,802,705</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 329,647              | 329,647              | 458,090              | 525,118                        | 562,664                         | 546,602                            |                                  |                              |
| Employee Fringe                          | 155,209              | 155,209              | 210,168              | 247,888                        | 265,771                         | 287,554                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>484,857</b>       | <b>484,857</b>       | <b>668,257</b>       | <b>773,006</b>                 | <b>828,435</b>                  | <b>834,156</b>                     |                                  |                              |
| Professional Services                    | 1,184                | 1,184                | 859                  | 1,170                          | 1,170                           | 1,170                              |                                  |                              |
| Services and Supplies                    | 280,325              | 280,325              | 503,408              | 548,975                        | 550,900                         | 476,430                            |                                  |                              |
| Insurance                                | 11,440               | 11,440               | 12,222               | 12,800                         | 15,100                          | 15,100                             |                                  |                              |
| Utilities                                | 48,372               | 48,372               | 58,806               | 56,129                         | 59,700                          | 59,700                             |                                  |                              |
| Cost of Goods Sold                       | 155,144              | 155,144              | 409,368              | 464,700                        | 488,100                         | 466,400                            |                                  |                              |
| Central Services Cost                    | 24,396               | 24,396               | 95,990               | 106,807                        | 115,599                         | 157,991                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | (3,150)              | 10,000                         | 12,000                          | 12,000                             |                                  |                              |
| Debt Service                             | (1,158)              | (1,158)              | 173,285              | 177,130                        | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>1,004,560</b>     | <b>1,004,560</b>     | <b>1,919,046</b>     | <b>2,150,717</b>               | <b>2,071,004</b>                | <b>2,022,946</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(190,152)</b>     | <b>(190,152)</b>     | <b>196,874</b>       | <b>153,819</b>                 | <b>164,116</b>                  | <b>(220,241)</b>                   |                                  |                              |

| Facilities / Events   |                     | Chateau<br>330<br>33 | Aspen Grove<br>510 | Events<br>530      | Marketing<br>980 | 33 Total           |
|-----------------------|---------------------|----------------------|--------------------|--------------------|------------------|--------------------|
| Row Labels            | Account Description | 500                  | 510                | 530                | 980              |                    |
| <b>Revenue</b>        |                     |                      |                    |                    |                  |                    |
| Sales & Fees          |                     | (394,835)            | (59,750)           | (1,348,300)        |                  | (1,802,885)        |
| Facility Fee          |                     | -                    |                    |                    |                  | -                  |
| Invest Inc.           |                     |                      |                    |                    | 180              | 180                |
| Capital Grants        |                     |                      |                    |                    |                  |                    |
| <b>Revenue Total</b>  |                     | <b>(394,835)</b>     | <b>(59,750)</b>    | <b>(1,348,300)</b> | <b>180</b>       | <b>(1,802,705)</b> |
| <b>Expense</b>        |                     |                      |                    |                    |                  |                    |
| Wages                 |                     | 87,289               |                    | 436,838            | 22,475           | 546,602            |
| Benefits              |                     | 49,262               |                    | 227,115            | 11,176           | 287,554            |
| Professional Services |                     | 1,170                |                    |                    |                  | 1,170              |
| Services & Supplies   |                     | 274,085              | 85,130             | 83,515             | 33,700           | 476,430            |
| Insurance             |                     | 14,400               | 700                |                    |                  | 15,100             |
| Utilities             |                     | 33,300               | 4,700              | 21,700             |                  | 59,700             |
| Cost of Goods Sold    |                     |                      |                    | 466,400            |                  | 466,400            |
| Central Services Cost |                     | 157,991              |                    |                    |                  | 157,991            |
| Defensible Space      |                     |                      |                    |                    |                  |                    |
| Capital Expend.       |                     | 12,000               |                    |                    |                  | 12,000             |
| Debt Service          |                     | -                    |                    |                    |                  | -                  |
| Extraordinary         |                     |                      |                    |                    |                  |                    |
| Transfers             |                     |                      |                    |                    |                  |                    |
| <b>Expense Total</b>  |                     | <b>629,497</b>       | <b>90,530</b>      | <b>1,235,568</b>   | <b>67,351</b>    | <b>2,022,946</b>   |
| <b>Grand Total</b>    |                     | <b>234,662</b>       | <b>30,780</b>      | <b>(112,732)</b>   | <b>67,531</b>    | <b>220,241</b>     |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**COMMUNITY SERVICES**

Ski / Diamond Peak



# Ski



**Incline Village General Improvement District  
Community Services – Diamond Peak Ski Resort  
Executive Summary  
Operating Budget FY 2023/24**

**Overview**

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 361 acres of the terrain operated under a Special Use Permit through the USFS. The ski area operates six chair lifts and 1 surface lift serving 30 groomed trails with a top elevation of 8,540' and a base elevation of 6,700'. The ski area supports a snowmaking system with capabilities of making snow on 65% of the developed terrain. The resorts amenities include a 13,000 square feet Main Lodge with food and drink service, indoor seating, equipment rental, lockers and restrooms. The skier services building at 7,400 square feet provides guest services and lift tickets, first aid room, child and adult lessons, employee locker rooms and administration. At the top of Lakeview lift, you will find Snowflake lodge providing food and beverage and an outdoor barbeque. The daily operating season typical begins in early December and continues through the middle of April. During the off-season, April through November, extensive maintenance programs are performed throughout the building facilities, ski lifts, fleet vehicles, snowmaking facilities, snowmaking equipment, slope erosion control, tree care and brushing.

**Services Provided**

- Ski lift served skiing and riding – 6 chairlifts
- Uphill skiing during non-operating hours
- Snowmaking / machine groomed trails
- Food outlets; Base Lodge, Wild Bill's BBQ and Snowflake Lodge
- Ski & Ride Center - group and private lessons age 7 to adult
- Child Ski Center - children group and private lessons age 3-6
- Equipment tuning and repair shop
- Equipment Rental – offering standard skis, snowboards and demo equipment
- Retail shop – clothing and accessories
- Storage Lockers - daily and seasonal
- Shuttle Transportation - serving Incline Village
- Diamond Peak Ski Education Foundation – skill development program

**Operations**

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• Tickets – Guest Services</li><li>• Food and Beverage</li><li>• Ski and Ride Centers</li><li>• Ski and Snowboard Rentals</li><li>• Mountain Operations</li><li>• Ski Lift Operations and Maintenance</li><li>• Hyatt Sport Shop</li></ul> | <ul style="list-style-type: none"><li>• Slope Operations and Maintenance</li><li>• First Aid and Ski Patrol</li><li>• Fleet Maintenance</li><li>• Facility Operations and Maintenance</li><li>• Parking and Shuttle Transportation</li></ul> |
|--|--|

**Incline Village General Improvement District  
Community Services – Diamond Peak Ski Resort  
Executive Summary  
Operating Budget FY 2023/24**

- Service and Supplies
  - Advertising – Paid – Trade
  - Banking Fees and Processing
  - Computer IT Small Equipment
  - Computer Licenses and Fees
  - Contractual Services
  - Dues and Subscriptions
  - Employee Recruitment and Retention
  - Operating Supplies
  - Fuel
  - Chemical
  - Uniforms
  - Small Equipment
  - Permits and Fees
  - Rental and Lease
  - Repairs and Maintenance General
  - Janitorial
  - Snow Removal
  - Rental and Leases
  - Permits and Fees
  - Fleet Maintenance Services
  - Engineering Services
  - Building Maintenance Services
  - Security
  - Training and Education
- Insurance – General Liability
- Cost of Goods Sold
- Central Services Cost
- Capital Expenditures

| Financial Highlights | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|----------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|--|
| <u>Sources</u>       | 8,275,609                          | 8,613,172                          | 11,854,919                         | 13,055,911                        | 14,527,824                          | 12,757,644                             |
| <u>Uses</u>          |                                    |                                    |                                    |                                   |                                     |  |
| Personnel            | 3,641,963                          | 3,642,456                          | 3,938,873                          | 5,235,732                         | 5,652,020                           | 5,388,259                              |
| Non Personnel        | 4,254,043                          | 2,961,174                          | 4,718,818                          | 5,150,280                         | 6,649,929                           | 6,841,261                              |
|                      | <u>7,896,007</u>                   | <u>6,603,630</u>                   | <u>8,657,691</u>                   | <u>10,386,012</u>                 | <u>12,301,949</u>                   | <u>12,229,520</u>                      |
| <u>Staffing</u>      |                                    |                                    |                                    |                                   |                                     |  |
| FTE's*               | 78.5                               | 75.9                               | 75.4                               | 76.9                              | 76.9                                | 76.9                                   |

\*Based on budget



**Incline Village General Improvement District  
Community Services – Diamond Peak Ski Resort  
Executive Summary  
Operating Budget FY 2023/24**

**Service Metrics**

| Service Measure Units              | Actuals:         | Actuals          | Actuals          | Budget           | Budget           |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | <u>FY2019-20</u> | <u>FY2020-21</u> | <u>FY2021-22</u> | <u>FY2022-23</u> | <u>FY2023-24</u> |
| <u>Ski Season</u>                  |                  |                  |                  |                  |                  |
| Opening Date                       | 12/7/2019        | 12/7/2020        | 12/16/2021       | 12/8/2022        | 12/7/2023        |
| Closing Date                       | 3/15/2020        | 4/18/2021        | 4/3/2022         | 4/9/2023         | 4/14/2024        |
| Operating Days                     | 100              | 133              | 108              | 123              | 130              |
| Skier Visits                       | 99,424           | 126,638          | 91,489           | 130,000          | 130,000          |
| PPH Lift Tickets                   | 7,950            | 9,869            | 7,835            | 9,000            | 9,000            |
| PPH Season Passes YTD              | 2,662            | 4,117            | 4,383            | 3,785            | 3,900            |
| Non PPH Season Passes YTD          | 3,445            | 4,640            | 4,116            | 3,830            | 4,195            |
| Lift Tickets                       | 46,144           | 39,815           | 41,593           | 42,517           | 42,517           |
| Food & Beverage Guest Checks       | 76,359           | 52,158           | 60,914           | 93,700           | 93,700           |
| Rental Equipment Units             | 22,913           | 22,443           | 17,828           | 28,300           | 28,300           |
| Child Ski Center Lessons Taught    | 5,209            | 2,707            | 4,948            | 5,450            | 5,450            |
| Ski and Ride Center Lessons Taught | 9,234            | 7,445            | 8,667            | 10,850           | 10,850           |

**Budget Highlights**

**Revenue/Sources**

Staff has provided annual increases market rate increases to appropriate revenue sources although further revenue adjustments to admissions and fees within season passes and daily lift ticket are forth coming, as rates per Board policy 6.2.0 have not been approved at this time.

**Personnel/Staffing**

Personnel wage preliminary budgets have been updated for the seasonal front line staff to include an increase of \$4.00 an hour from the approved FY2023 salary and wage budget. The budget reflects a current rate of \$18.00 an hour for the front line personnel while preliminary allocations of \$21.00 an hour have been included. Staff will note that the current rate of pay for ski front line staff is \$20.00 an hour, which matches other ski area within the Tahoe area.

Personnel budgets reflect 76.92 FTE's at the ski venue for a total of 159,989.44 forecasted hours work. Of those hours, 40,655 are allocated to full time year round and salaried seasonal managers. The approximate 119,333 remaining staff hours are forecasted to be worked by seasonal positions throughout the ski venue.

Staff will note that a salary grade adjustment to the Mountain Operations Managers position has been included in the preliminary budget. The current salary grade for this position is a (grade-31) with an increase to salary (grade-33) identified. The position will now be Ski Operations Manager and include more responsibilities and direction to learn

**Incline Village General Improvement District  
Community Services – Diamond Peak Ski Resort  
Executive Summary  
Operating Budget FY 2023/24**

overall venue management versus the current oversight of solely mountain operations departments.

**Operations/Maintenance**

Although staff is in the preliminary stage of refining operating budgets including service and supplies for the ski venue, the intent is to absorb inflationary increases within the majority of the departments at the ski venue. FY2023 service and supplies budget included allocations totaling \$2,235,606 in expenses and as mentioned, the direction is to develop the FY2024 service and supplies line item budget to remain unchanged with budget allocations.

The same method of the 2024 budget remaining as close to the 2023 adopted budget within the ski venue Marketing program is also being applied to expense related items.

Budget allocations within other line item expenses including general liability insurance, cost of goods sold, central services costs and a utilities may reflect increases within the FY2024 budget.

**Capital Projects/Capital Expense**

Capital expense projects include funding for-

The painting and refinishing the exterior of the main lodge and skier service building - \$80,000

Capital projects include funding for-

Main Lodge walk-in cooler and food prep space reconfiguration - \$800,000  
Fleet replacement of snow grooming vehicle- \$600,000  
Mechanical and process control upgrades to snowmaking water pump house \$350,000  
Replacement snowmobile and utv equipment \$41,000  
Replacement haul rope grips 1979 Redfox ski lift \$64,000

**Service Level**

The ski venue budgets are developed to inform through allocations within budgets including personnel, operating, maintenance and capital projects to provide a safe winter skiing experience from December through April without interruption of service to our community and others.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
SKI FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 9,781,499            | 10,206,918           | 11,583,667           | 12,090,998                     | 12,800,300                      | 12,636,768                         |                                  |                              |
| Facility Fees                            | (1,638,033)          | (1,650,784)          | -                    | 842,769                        | 345,900                         | -                                  |                                  |                              |
| Interfund Services                       | -                    | 17,011               | 33,540               | 15,735                         | 16,500                          | 14,985                             |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>8,143,466</b>     | <b>8,573,145</b>     | <b>11,617,207</b>    | <b>12,949,502</b>              | <b>13,162,700</b>               | <b>12,651,753</b>                  |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 2,771,784            | 2,740,266            | 2,967,130            | 3,903,964                      | 4,292,107                       | 3,989,710                          |                                  |                              |
| Employee Fringe                          | 870,179              | 902,190              | 971,743              | 1,331,768                      | 1,495,660                       | 1,398,549                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>3,641,963</b>     | <b>3,642,456</b>     | <b>3,938,873</b>     | <b>5,235,732</b>               | <b>5,787,767</b>                | <b>5,388,259</b>                   |                                  |                              |
| Professional Services                    | 69,873               | 17,267               | 13,257               | 23,700                         | 23,700                          | 23,700                             |                                  |                              |
| Services and Supplies                    | 1,901,995            | 1,484,635            | 2,188,697            | 2,325,603                      | 2,361,000                       | 2,378,870                          |                                  |                              |
| Insurance                                | 206,899              | 195,881              | 259,300              | 234,500                        | 276,100                         | 276,100                            |                                  |                              |
| Utilities                                | 511,366              | 547,831              | 492,946              | 641,435                        | 574,700                         | 576,700                            |                                  |                              |
| Cost of Goods Sold                       | 363,567              | 317,925              | 389,302              | 558,200                        | 586,200                         | 588,450                            |                                  |                              |
| Central Services Cost                    | 388,100              | 397,765              | 447,662              | 524,073                        | 559,329                         | 892,441                            |                                  |                              |
| Depreciation                             | 1,350,051            | 1,294,516            | 1,278,962            | 1,137,696                      | 1,251,500                       | 1,251,500                          |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>8,433,815</b>     | <b>7,898,275</b>     | <b>9,008,999</b>     | <b>10,680,939</b>              | <b>11,420,296</b>               | <b>11,376,020</b>                  |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>(290,350)</b>     | <b>674,870</b>       | <b>2,608,208</b>     | <b>2,268,563</b>               | <b>1,742,404</b>                | <b>1,275,733</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Other Sources                            | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Non Operating Leases                     | 75,784               | 78,233               | 122,080              | 85,085                         | 87,600                          | 84,567                             |                                  |                              |
| Investment Earnings                      | 49,030               | 1,723                | (38,873)             | 21,324                         | 21,324                          | 21,324                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | 7,329                | (39,929)             | 130,829              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>132,144</b>       | <b>40,027</b>        | <b>216,208</b>       | <b>106,409</b>                 | <b>108,924</b>                  | <b>105,891</b>                     |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (129)                | 440                  | 219                            | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 185                  | 93                   | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>56</b>            | <b>533</b>           | <b>219</b>                     | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(158,206)</b>     | <b>714,841</b>       | <b>2,823,883</b>     | <b>2,374,753</b>               | <b>1,851,328</b>                | <b>1,381,624</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | -                    | -                    | 19,333               | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 812,243              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(812,243)</b>     | <b>-</b>             | <b>19,333</b>        | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(970,449)</b>     | <b>714,841</b>       | <b>2,843,216</b>     | <b>2,374,753</b>               | <b>1,851,328</b>                | <b>1,381,624</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
SKI FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 9,781,499            | 10,206,918           | 11,583,667           | 12,090,998                     | 12,800,300                      | 12,636,768                         |                                  |                              |
| Facility Fees                            | (1,638,033)          | (1,650,784)          | -                    | 842,769                        | 345,900                         | -                                  |                                  |                              |
| Interfund Services                       | -                    | 17,011               | 33,540               | 15,735                         | 16,500                          | 14,985                             |                                  |                              |
| Non Operating Leases                     | 75,784               | 78,233               | 122,080              | 85,085                         | 87,600                          | 84,567                             |                                  |                              |
| Investment Earnings                      | 49,030               | 1,723                | (38,873)             | 21,324                         | 21,324                          | 21,324                             |                                  |                              |
| Other Sources                            | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | 7,329                | (39,929)             | 130,829              | -                              | -                               | -                                  |                                  |                              |
| Funded Capital Resources                 | -                    | -                    | 2,172                | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | -                    | -                    | 19,333               | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>8,275,609</b>     | <b>8,613,172</b>     | <b>11,854,919</b>    | <b>13,055,911</b>              | <b>13,271,624</b>               | <b>12,757,644</b>                  |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 2,771,784            | 2,740,266            | 2,967,130            | 3,903,964                      | 4,292,107                       | 3,989,710                          |                                  |                              |
| Employee Fringe                          | 870,179              | 902,190              | 971,743              | 1,331,768                      | 1,495,660                       | 1,398,549                          |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>3,641,963</b>     | <b>3,642,456</b>     | <b>3,938,873</b>     | <b>5,235,732</b>               | <b>5,787,767</b>                | <b>5,388,259</b>                   |                                  |                              |
| Professional Services                    | 69,873               | 17,267               | 13,257               | 23,700                         | 23,700                          | 23,700                             |                                  |                              |
| Services and Supplies                    | 1,901,995            | 1,484,635            | 2,188,697            | 2,325,603                      | 2,361,000                       | 2,378,870                          |                                  |                              |
| Insurance                                | 206,899              | 195,881              | 259,300              | 234,500                        | 276,100                         | 276,100                            |                                  |                              |
| Utilities                                | 511,366              | 547,831              | 492,946              | 641,435                        | 574,700                         | 576,700                            |                                  |                              |
| Cost of Goods Sold                       | 363,567              | 317,925              | 389,302              | 558,200                        | 586,200                         | 588,450                            |                                  |                              |
| Central Services Cost                    | 388,100              | 397,765              | 447,662              | 524,073                        | 559,329                         | 892,441                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 926,314              | 823,000                        | 2,268,900                       | 2,105,000                          |                                  |                              |
| Debt Service                             | -                    | (129)                | 19,340               | 19,769                         | -                               | -                                  |                                  |                              |
| Transfers Out                            | 812,243              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>7,896,007</b>     | <b>6,603,630</b>     | <b>8,675,691</b>     | <b>10,386,012</b>              | <b>12,437,696</b>               | <b>12,229,520</b>                  |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>379,603</b>       | <b>2,009,543</b>     | <b>3,179,228</b>     | <b>2,669,899</b>               | <b>833,928</b>                  | <b>528,124</b>                     |                                  |                              |



SKI / DIAMOND PEAK  
Sum of 2024 Departments Budget

|                       | Fleet               | Brushing Crew  | F&B              | Services           | Revenue Office | Lifts          | Slope Maint.     |                  | Ski Patrol   | Ski School     | Child Ski Ctr.   | Rentals Repairs  | Property Operation | Hyatt Shop     | Marketing Admin  |                |                  |                   |
|-----------------------|---------------------|----------------|------------------|--------------------|----------------|----------------|------------------|------------------|--------------|----------------|------------------|------------------|--------------------|----------------|------------------|----------------|------------------|-------------------|
| Row Labels            | Account Description | 450            | 490              | 530                | 600            | 610            | 620              | 630              | 640          | 650            | 660              | 670              | 680                | 690            | 960              | 980            | 990              | 34 Total          |
| Revenue               |                     | 340            |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  |                   |
| Consolidated Tax      |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  |                   |
| Sales & Fees          |                     |                |                  | (1,433,200)        | (7,410,800)    |                |                  |                  |              |                | (885,905)        | (877,615)        | (1,274,200)        |                | (342,848)        |                | 41,900           | (12,182,668)      |
| Facility Fee          |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  |                   |
| Interfund             |                     |                | (14,985)         |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | (14,985)          |
| Misc. Rev.            |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | (84,567)          |
| Invest Inc.           |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | (21,324)          |
| Capital Grants        |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  |                   |
| <b>Revenue Total</b>  |                     |                | (14,985)         | (1,433,200)        | (7,410,800)    |                |                  |                  |              |                | (885,905)        | (877,615)        | (1,274,200)        |                | (342,848)        |                | (63,991)         | (12,303,544)      |
| Expense               |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  |                   |
| Wages                 |                     | 93,690         | 380,741          |                    |                | 256,024        | 763,513          | 393,723          |              | 237,419        | 306,692          | 405,411          | 225,648            | 268,710        | 66,366           | 146,286        | 332,791          | 3,877,014         |
| Benefits              |                     | 16,536         | 124,180          |                    |                | 75,982         | 364,410          | 143,490          |              | 51,021         | 72,046           | 86,932           | 51,413             | 82,991         | 11,717           | 84,506         | 200,018          | 1,365,241         |
| Professional Services |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | 23,700            |
| Services & Supplies   | 427,780             | 24,000         | 120,163          |                    |                | 46,250         | 141,380          | 177,700          | 3,920        | 25,500         | 26,060           | 33,875           | 65,300             | 334,780        | 29,218           | 363,000        | 507,366          | 2,326,292         |
| Insurance             |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | 276,100           |
| Utilities             | 16,800              | 2,000          | 22,400           |                    |                | 1,300          | 63,600           | 328,600          |              | 100            | 100              | 100              | 100                | 105,800        | 900              | 9,900          | 20,100           | 571,800           |
| Cost of Goods Sold    |                     |                | 455,200          |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | 455,200           |
| Central Services Cost |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | 892,441           |
| Capital Expend.       |                     |                |                  |                    |                |                |                  |                  |              |                |                  |                  |                    |                |                  |                |                  | 2,105,000         |
| <b>Expense Total</b>  | <b>444,580</b>      | <b>136,226</b> | <b>1,102,684</b> |                    |                | <b>379,556</b> | <b>1,332,903</b> | <b>1,043,513</b> | <b>3,920</b> | <b>314,040</b> | <b>404,898</b>   | <b>526,318</b>   | <b>342,461</b>     | <b>792,281</b> | <b>108,201</b>   | <b>603,692</b> | <b>4,357,516</b> | <b>11,892,788</b> |
| <b>Grand Total</b>    | <b>444,580</b>      | <b>121,241</b> | <b>(330,516)</b> | <b>(7,410,800)</b> |                | <b>379,556</b> | <b>1,332,903</b> | <b>1,043,513</b> | <b>3,920</b> | <b>314,040</b> | <b>(481,007)</b> | <b>(351,297)</b> | <b>(931,739)</b>   | <b>792,281</b> | <b>(234,647)</b> | <b>603,692</b> | <b>4,293,525</b> | <b>(410,756)</b>  |

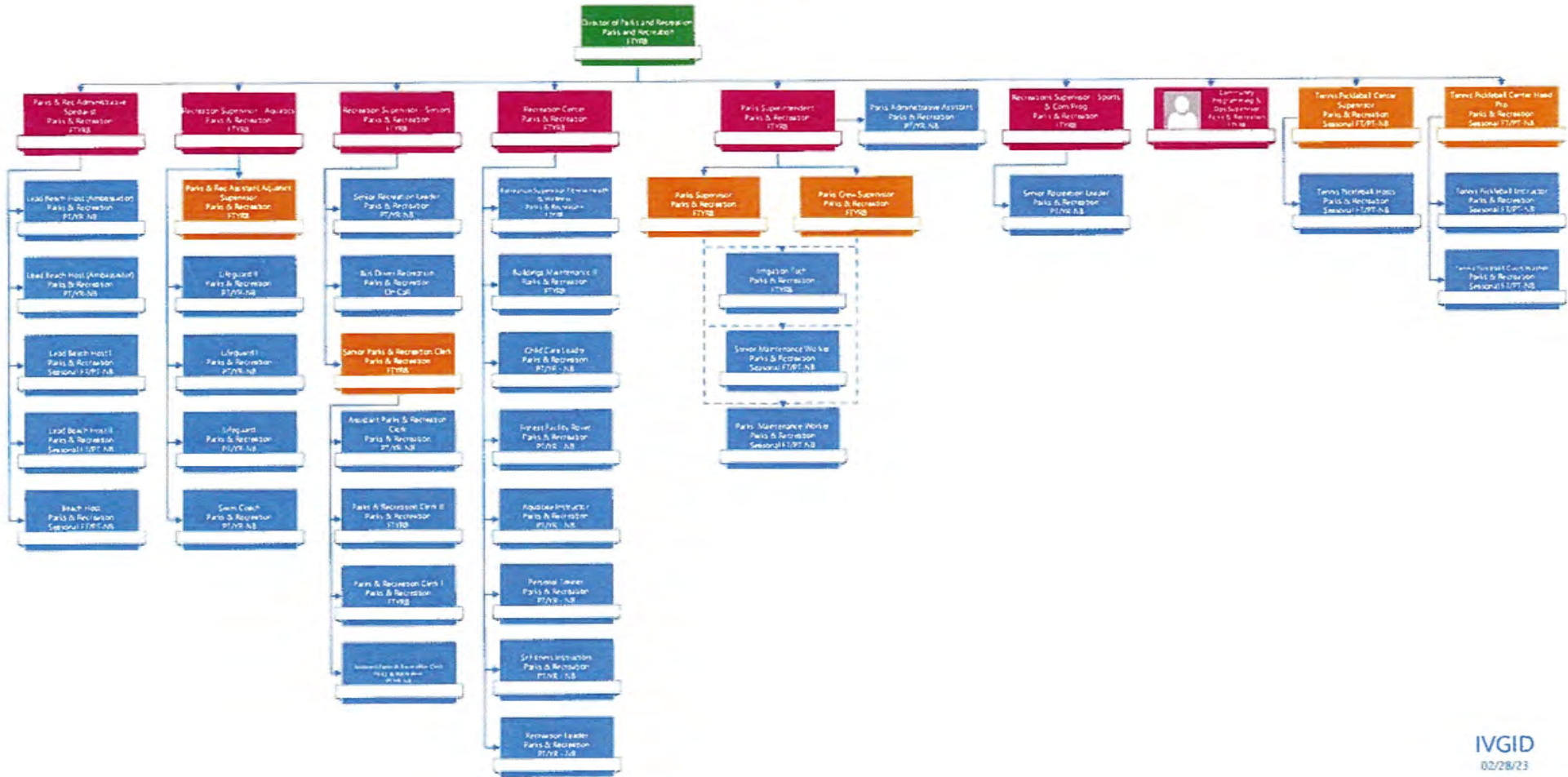


**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**COMMUNITY SERVICES**  
**Recreation Center**  
Recreation Programming



# Parks and Recreation



**Incline Village General Improvement District**  
**Community Services – Rec Center and Recreation Programming**  
**Executive Summary**

**Operating Budget FY 2023/24**

The 350 Recreation Fund budget is combination of the Recreation Center, Programming, and Administrative Overhead budgets. It is comprised of revenues (operating sources), wages, and operating uses.

**Incline Village Recreation Center**

The Incline Village Recreation Center (Rec Center) is a 37000 sq. ft., first-rate complex offering activities for all ages. This 31-year old facility, like other small town community centers, promotes health & exercise, keeps adolescents safe, provides a social space, boosts the local economy, and increases property values. The Rec Center adds beauty & value to the community, while offering a safe place to play socialize & recreate.

As of March 13, the membership is comprised of 2,465 individual members with equals 1787 membership products. The products include 1-week, 1-month, 3-month, 6-month, annual and ongoing monthly; represent all ages and demographics. To date, the total gross revenue for the Recreation Center is \$628,185; consisting of membership products, service and user fees, rental income, merchandise and food sales.

**Recreation Program Overview**

Programming operations are housed and facilitated in the Recreation Center. IVGID programs are driven by our community needs to improve quality of life. Programming operations include creation, registration and fee collection, promotion, coordination and implementation. Program areas include Aquatics, Youth & Family, Adult, Senior, Fitness, Health & Wellness and Community programs and Special Events. To date, the total gross revenue for programing is \$391,127. It has doubled from last year during the same timeframe (July1 – March 13).

**Services Provided**

- Resident Services & Administration
- Recreation Facility and Fields Booking
- 39 Group & Water Fitness Classes
- 25 Yard 8 Lane Indoor Pool
- Cardio Equipment
- Strength Conditioning
- Kid Zone
- Gymnasium
- Full Service Locker Rooms
- Pro Shop
- Aquatics Programs
- Youth & Family Programs
- Adult Programs
- Senior Programs
- Fitness, Health & Wellness Programs
- Community Programs & Special Events
- Adult Indoor Pickle Ball (winter) & Pick-up Basketball exclusive gym time
- Recreation Center Membership

**Service Levels**

- Services and amenities available 363 days/year, 6am -8pm M-F, 7am -7pm Sat, 7am – 5pm Sun
- Certified Fitness Instructors
- Group Fitness Classes provided daily (Benefit of membership)
- CPR/AED/First Aid Trained Staff
- Citified Lifeguards and Swim Instructors
- Professionally maintained strength training equipment and cardiovascular with personal viewing screens
- Towel Service available
- Daily Coffee Service
- Professional Janitorial Service - Daily
- Child Care
- Social gathering lobby open to the public
- Wi-Fi Available
- Big Screen TV
- Secure, convenient Digi Lock system
- Onsite Merchandise- including snacks, drinks logo-wear, swimwear and fitness accessories
- Personal training, nutrition counseling & sports coaching
- Affordable, flexible and quality fitness membership options with IVGID Recreation Pass priority pricing
- Onsite Maintenance Professional



**Incline Village General Improvement District**  
**Community Services – Rec Center and Recreation Programming**  
**Executive Summary**  
**Operating Budget FY 2023/24**

**Strategic Plan Initiatives**

Highlights of FY2023 2024 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Complete deferred renovation/repair to exterior of the Recreation Center building & grounds (Long Range Principle #2 – Resources and Environment, #5 – Assets and Infrastructure)
- Increase and revive Fitness, Health & Wellness as well as Youth, Family Adult, Senior and Community Programming with an overall increase of 5% to fees (Long Range Principle #1 - Service, # 3 - Finance)
- Increase overall membership revenue (Long Range Principle #3)
- Maximize Joint Use Agreements to manage through space limitations and grow program offerings (Long Range Principle #1 - Service, #5 – Assets and Infrastructure)
- Upgrade and restore gymnasium curtain & safety padding (Long Range Principle #5 – Assets and Infrastructure)
- Move Fitness Equipment purchase from CIP to Operating budget (Long Range Principle #3 - Finance)
- Consider incentive/compensation to retain commuting staff (Long Range Principle #4 - Workforce)

**Operation Goals**

The operational goals for the Recreation Center and Recreation Programming includes continued cost recovery, increased and consistent service levels, and improved care and condition of the facility.

**Challenges to completing Strategic Plan Initiatives**

- Recovering operational normalcy after rapid cultural change due to the Pandemic
- Forest Fire AQI limiting exercise and recreation in Summer 2021 and 2022
- Service level decline due to amenity closures during construction and repair 2021/2022
- Inconsistent building maintenance from February 2019 to October 2022 due to position vacancy
- 31-years old infrastructure issues
- Space constraints
- Diminished workforce

**Solutions to achieving Strategic Plan Initiatives**

Solutions to conquer previous disruptions to cost/recovery, service levels & consistent maintenance:

- Increase all temporary rates (daily, weekly, 1-month, 3-months)
- Increase program revenue utilizing prudent cost/recovery practice, as directed by Board of Trustees
- Adjust student membership age range 6-19 years of age and change product to “Youth” membership
- Change criteria of senior couple rate requiring both users in the couple to be age 60 or older
- Increase all Rec Center member rates in May 2024
- Improve retention of professional staff by offering a competitive compensation package
- Extend useful life of assets through repair, and replace when necessary
- Encourage improved team culture throughout the District by resurrecting the Health & Wellness Initiative
- Make deferred maintenance a priority; assess building damage from heavy winter
- Plan for new HVAC and exterior CIP building renovations
- Continue purchasing quality fitness equipment at best price/trade-in value with substantial warranty
- Promote facility rentals
- Utilize KidZone as rental & programming space for more profitability
- Maximize Community Partnerships & Joint Use agreements
- Revive Alternative Funding Sources – sponsorships, grants and fundraising

**Incline Village General Improvement District**  
**Community Services – Rec Center and Recreation Programming**  
**Executive Summary**  
**Operating Budget FY 2023/24**

**Budget**

The 350 Recreation Fund 2023/24 preliminary budget is developed by increasing the Recreation Center and Program sources as directed by Board of Trustees, utilizing historical expense data for a flat expense budget and prudent purchasing practices, increasing wages to account for cost of living and accounting for one FTE vacancy to be filled for calculating total operating uses.

|                                    | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Budget</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023/24</u> |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|--|
| <b><u>Financial Highlights</u></b> |                                    |                                    |                                    |                                   |                                   |  |
| <b><u>Sources</u></b>              |                                    |                                    |                                    |                                   |                                   |  |
|                                    | 2,193,094                          | 2,275,766                          | 1,174,132                          | 27,203,139                        | 1,742,000                         | 1,630,847                              |
| <b><u>Uses</u></b>                 |                                    |                                    |                                    |                                   |                                   |  |
| Personnel                          | 1,378,621                          | 1,240,752                          | 1,420,623                          | 1,696,676                         | 1,810,280                         | 1,601,713                              |
| Non Personnel                      | 1,109,123                          | 697,645                            | 1,378,251                          | 26,595,303                        | 1,124,137                         | 1,602,475                              |
|                                    | <u>2,487,745</u>                   | <u>1,938,396</u>                   | <u>2,798,874</u>                   | <u>28,291,979</u>                 | <u>2,934,417</u>                  | <u>3,204,188</u>                       |

FTE's\*

\*Based on budget

|      |      |      |      |      |      |
|------|------|------|------|------|------|
| 25.0 | 21.2 | 22.2 | 22.7 | 22.7 | 22.7 |
|------|------|------|------|------|------|

|                                 | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Budget</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Budget</u><br><u>FY2023-24</u> |
|---------------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b><u>Service Measures</u></b>  |                                    |                                    |                                   |                                   |                                   |
| <u>Recreation Center Visits</u> | 188,997                            | 133,554                            | 173,500                           | 173,500                           |                                   |

**Budget Highlights**

**Revenue/Sources**

- With an overall increase of 5-10%, the assumption is for Revenue/Sources in 2023/24 to be within 10% of the gross revenue best year 2018-2019.

**Staffing**

The Recreation Fund FY2023/24 baseline budget provides funding to support 22.7 FTE positions. Continued challenges in retaining seasoned, high quality, and empathetic workforce; strategies include increasing wage, and praise-worthy communication, and/or attract high quality resident and commuting workforce by hiring at competitive wages/incentives including IVGID recreation benefits.

**Programming**

- Adding new and revived programs and services at a 5% increase.

**Capital**

Significant projects included in the FY23/24 capital budget include:

- Complete deferred exterior Recreation Center building, HVAC system replacement, grounds projects.

**Contract Services**

- Contracted Janitorial Services (\$72,400)
- Contracted Aquatics Maintenance (\$39,840)

## Rec Center Aquatics Programs 350.48.850

| Aquatics                                      |                       |         |
|---|-----------------------|---------|
| Rec Center                                    | Fee                   | w/IVGID |
| Swim Team - NNA White                         | \$127                 | \$96    |
| Swim Team - NNA Blue                          | \$104                 | \$78    |
| Swim Team - NNA Jr.                           | \$116                 | \$87    |
| Swim Team - NNA Sr.                           | \$127                 | \$96    |
| Pre-Swim Team                                 | \$87                  | \$65    |
| Incline Tahoe Masters Swim Team               | Rec Center Membership |         |
| American Red Cross Lifeguard Class            | \$205                 | \$165   |
| American Red Cross WSI Class                  | \$205                 | \$165   |
| Group Swim Lessons                            | \$52                  | \$40    |
| Private Swim Lessons (Single)                 | \$50                  | \$40    |
| Private Swim Lessons (4-pack)                 | \$184                 | \$138   |
| Semi-Private Swim Lessons (Single)            | \$60                  | \$50    |
| Semi-Private Swim Lessons (4-pack)            | \$239                 | \$179   |
| Private Swim Lessons (Pod)                    | \$110                 | \$82    |
| Private Paddle Lessons - Indoor (Single)      | \$68                  | \$55    |
| Semi-Private Paddle Lessons - Indoor (Single) | \$125                 | \$100   |
| Private Paddle Lessons - Indoor (4-pack)      | \$190                 | \$152   |
| Semi-Private Paddle Lessons - Indoor (4-pack) | \$365                 | \$292   |
| Splashes & Glasses (drop-in)                  | \$12                  | \$10    |
| Swim Around Tahoe                             | \$43                  | \$32    |
| Summer Youth Water Polo                       | \$175                 | \$130   |
| Summer Splash Ball                            | \$175                 | \$130   |

## Youth Sports/Programs 350.46.811

| <b>Youth</b>                             |            |                |
|--|------------|----------------|
| <b>Program</b>                           | <b>Fee</b> | <b>w/IVGID</b> |
| TK Basketball Camp                       | \$265      | \$200          |
| TK Basketball Play Like a Champion       | \$190      | \$140          |
| Youth Rec Basketball K-8th (Coed) League | \$100      | \$80           |
| Youth Volleyball Summer Camp             | \$135      | \$100          |
| Youth Flag Football League               | \$170      | \$125          |
| Invasion Soccer Summer Camp              | \$300      | \$225          |
| Summer Youth Skateboard Camp             | \$265      | \$200          |
| Ninjas Boys Gymnastics (Coed, 4 levels)  | \$150      | \$120          |
| Girls Gymnastics                         | \$135      | \$120          |
| Tiny Tumblers                            | \$135      | \$120          |
| Winter Indoor Soccer                     | \$100      | \$80           |

## Collaborative Community Programs

| <b>Community Events</b>     |            |                |
|-----------------------------|------------|----------------|
| <b>Program (Restricted)</b> | <b>Fee</b> | <b>w/IVGID</b> |
| Bunny Trail                 | N/A        | Free           |
| Water Carnival              | N/A        | Free           |
| Trail of Treats             | N/A        | Free           |
| Holiday Event               | N/A        | Free           |



## **Senior Programs 350.48.820**

| <b>Senior</b>                |            |                |
|------------------------------|------------|----------------|
| <b>Program</b>               | <b>Fee</b> | <b>w/IVGID</b> |
| Summer Moonlight Hikes       | \$50       | \$40           |
| 55+ Hiking Series (Drop-In)  | \$14       | \$10           |
| 55+ Trips                    | \$39       | \$32           |
| 55+ Snowshoe Hikes (Drop-In) | \$21       | \$17           |
| <b>55+ Ski Clinics</b>       |            |                |
| *10 Week Pass                | \$250      | \$200          |
| *5 week                      | \$150      | \$125          |
| *Drop-in                     | \$45       | \$35           |
| <b>Line Dancing</b>          |            |                |
| *Full Series                 | \$70       | \$55           |
| *Drop-in                     | \$19       | \$15           |
| Cross Country                | \$20       | \$15           |
| Conversation Cafe            | Free       | Free           |
| Vets Club                    | \$30       | \$30           |
| Senior Transportation        | Restricted | 45-50          |

## **Adult Programs 350.46.831**

| <b>Adult</b>                     |            |                |
|----------------------------------|------------|----------------|
| <b>Program</b>                   | <b>Fee</b> | <b>w/IVGID</b> |
| Adult Coed Softball Leagues      | \$650      | N/A            |
| Adult Coed Outdoor Soccer League | \$650      | N/A            |
| Coed Volleyball Leagues          | \$250      | N/A            |
| Skeesters Ski Clinic (6 weeks)   | \$480      | \$360          |
| Community Snowshoe               | \$50       | \$40           |
| Community Snowshoe - no alcohol  | \$40       | \$32           |
| Tai Chi (Drop-In)                | \$18       | \$15           |

## **Fitness, Health & Wellness 350.48.860**

| <b>Fitness, Health, Wellness</b> |                |                |
|----------------------------------|----------------|----------------|
| <b>Program</b>                   | <b>Fee</b>     | <b>w/IVGID</b> |
| Personal Training                | \$65-\$85/hour | no discount    |
| Nutrition Counseling             | \$85/hour      | no discount    |
| Adult Ballroom Drop In Ongoing   | \$18           | \$15           |
| Tai Chi                          | \$18           | \$15           |
| Kids Dance                       | \$225          | \$180          |
| Kids Private Dance               | \$400          | \$325          |
| Indoor Pickleball Clinic         | \$125          | \$100          |
| Art Journaling                   | \$305          | \$245          |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
RECREATION FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,004,900            | 1,014,837            | 1,170,158            | 1,476,890                      | 1,550,800                       | 1,512,843                          |                                  |                              |
| Facility Fees                            | 1,171,194            | 1,229,835            | -                    | 173,229                        | 70,000                          |                                    |                                  |                              |
| Intergovernmental - Operating Grants     | 17,000               | 37,176               | 17,000               | 117,000                        | 117,000                         | 116,984                            |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>2,193,094</b>     | <b>2,281,848</b>     | <b>1,187,158</b>     | <b>1,767,119</b>               | <b>1,737,800</b>                | <b>1,629,827</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,054,806            | 966,114              | 1,118,026            | 1,304,390                      | 1,408,900                       | 1,238,282                          |                                  |                              |
| Employee Fringe                          | 323,816              | 274,637              | 302,597              | 392,286                        | 401,380                         | 363,431                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,378,621</b>     | <b>1,240,752</b>     | <b>1,420,623</b>     | <b>1,696,676</b>               | <b>1,810,280</b>                | <b>1,601,713</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,919                | 4,293                | 5,850                          | 5,850                           | 5,850                              |                                  |                              |
| Services and Supplies                    | 525,703              | 408,881              | 621,663              | 609,861                        | 641,800                         | 780,558                            |                                  |                              |
| Insurance                                | 50,793               | 54,124               | 58,005               | 60,900                         | 71,700                          | 71,700                             |                                  |                              |
| Utilities                                | 131,312              | 108,567              | 134,931              | 122,956                        | 133,400                         | 133,200                            |                                  |                              |
| Cost of Goods Sold                       | 24,574               | 13,225               | 14,080               | 45,720                         | 48,000                          | 42,700                             |                                  |                              |
| Central Services Cost                    | 124,000              | 106,944              | 131,785              | 141,787                        | 153,387                         | 273,468                            |                                  |                              |
| Depreciation                             | 300,840              | 290,486              | 289,443              | 267,948                        | 279,500                         | 279,500                            |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>2,541,543</b>     | <b>2,228,897</b>     | <b>2,674,823</b>     | <b>2,951,698</b>               | <b>3,143,917</b>                | <b>3,188,688</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>(348,449)</b>     | <b>52,951</b>        | <b>(1,487,665)</b>   | <b>(1,184,579)</b>             | <b>(1,406,117)</b>              | <b>(1,558,861)</b>                 |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | -                    | -                    | (259)                | 1,020                          | 1,020                           | 1,020                              |                                  |                              |
| Capital Grants                           | -                    | -                    | -                    | 25,435,000                     |                                 |                                    |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (6,083)              | (14,970)             |                                |                                 |                                    |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>-</b>             | <b>(6,083)</b>       | <b>(15,229)</b>      | <b>25,436,020</b>              | <b>1,020</b>                    | <b>1,020</b>                       |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (15)                 | 50                   | -                              |                                 |                                    |                                  |                              |
| Amortization                             | -                    | 19                   | 9                    |                                |                                 |                                    |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>4</b>             | <b>60</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME (EXPENSE) BEFORE TRANSFERS</b> | <b>(348,449)</b>     | <b>46,883</b>        | <b>(1,502,945)</b>   | <b>24,251,441</b>              | <b>(1,405,097)</b>              | <b>(1,557,841)</b>                 |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | -                    | -                    | 2,204                |                                |                                 |                                    |                                  |                              |
| Transfers Out                            | 247,041              | -                    | -                    |                                |                                 |                                    |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(247,041)</b>     | <b>-</b>             | <b>2,204</b>         | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(595,490)</b>     | <b>46,883</b>        | <b>(1,500,741)</b>   | <b>24,251,441</b>              | <b>(1,405,097)</b>              | <b>(1,557,841)</b>                 |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
RECREATION FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,004,900            | 1,014,837            | 1,170,158            | 1,476,890                      | 1,550,800                       | 1,512,843                          |                                  |                              |
| Facility Fees                            | 1,171,194            | 1,229,835            | -                    | 173,229                        | 70,000                          |                                    |                                  |                              |
| Intergovernmental - Operating Grants     | 17,000               | 37,176               | 17,000               | 117,000                        | 117,000                         | 116,984                            |                                  |                              |
| Investment Earnings                      | -                    | -                    | (259)                | 1,020                          | 1,020                           | 1,020                              |                                  |                              |
| Capital Grants                           | -                    | -                    | -                    | 25,435,000                     |                                 |                                    |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (6,083)              | (14,970)             |                                |                                 |                                    |                                  |                              |
| Transfers In                             | -                    | -                    | 2,204                |                                |                                 |                                    |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>2,193,094</b>     | <b>2,275,766</b>     | <b>1,174,132</b>     | <b>27,203,139</b>              | <b>1,738,820</b>                | <b>1,630,847</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,054,806            | 966,114              | 1,118,026            | 1,304,390                      | 1,408,900                       | 1,238,282                          |                                  |                              |
| Employee Fringe                          | 323,816              | 274,637              | 302,597              | 392,286                        | 401,380                         | 363,431                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,378,621</b>     | <b>1,240,752</b>     | <b>1,420,623</b>     | <b>1,696,676</b>               | <b>1,810,280</b>                | <b>1,601,713</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,919                | 4,293                | 5,850                          | 5,850                           | 5,850                              |                                  |                              |
| Services and Supplies                    | 525,703              | 408,881              | 621,663              | 609,861                        | 641,800                         | 780,558                            |                                  |                              |
| Insurance                                | 50,793               | 54,124               | 58,005               | 60,900                         | 71,700                          | 71,700                             |                                  |                              |
| Utilities                                | 131,312              | 108,567              | 134,931              | 122,956                        | 133,400                         | 133,200                            |                                  |                              |
| Cost of Goods Sold                       | 24,574               | 13,225               | 14,080               | 45,720                         | 48,000                          | 42,700                             |                                  |                              |
| Central Services Cost                    | 124,000              | 106,944              | 131,785              | 141,787                        | 153,387                         | 273,468                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 411,289              | 25,606,000                     | 70,000                          | 295,000                            |                                  |                              |
| Debt Service                             | -                    | (15)                 | 2,205                | 2,229                          |                                 |                                    |                                  |                              |
| Transfers Out                            | 247,041              | -                    | -                    |                                |                                 |                                    |                                  |                              |
| <b>TOTAL USES</b>                        | <b>2,487,745</b>     | <b>1,938,396</b>     | <b>2,798,874</b>     | <b>28,291,979</b>              | <b>2,934,417</b>                | <b>3,204,188</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(294,651)</b>     | <b>337,369</b>       | <b>(1,624,742)</b>   | <b>(1,088,840)</b>             | <b>(1,195,597)</b>              | <b>(1,573,341)</b>                 |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
RECREATION FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,004,900            | 1,014,837            | 1,170,158            | 1,476,890                      | 1,550,800                       | 1,512,843                          |                                  |                              |
| Facility Fees                            | 1,171,194            | 1,229,835            | -                    | 173,229                        | 70,000                          | -                                  |                                  |                              |
| Intergovernmental - Operating Grants     | 17,000               | 37,176               | 17,000               | 117,000                        | 117,000                         | 116,984                            |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>2,193,094</b>     | <b>2,281,848</b>     | <b>1,187,158</b>     | <b>1,767,119</b>               | <b>1,737,800</b>                | <b>1,629,827</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,054,806            | 966,114              | 1,118,026            | 1,304,390                      | 1,408,900                       | 1,238,282                          |                                  |                              |
| Employee Fringe                          | 323,816              | 274,637              | 302,597              | 392,286                        | 401,380                         | 363,431                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,378,621</b>     | <b>1,240,752</b>     | <b>1,420,623</b>     | <b>1,696,676</b>               | <b>1,810,280</b>                | <b>1,601,713</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,919                | 4,293                | 5,850                          | 5,850                           | 5,850                              |                                  |                              |
| Services and Supplies                    | 525,703              | 408,881              | 621,663              | 609,861                        | 641,800                         | 780,558                            |                                  |                              |
| Insurance                                | 50,793               | 54,124               | 58,005               | 60,900                         | 71,700                          | 71,700                             |                                  |                              |
| Utilities                                | 131,312              | 108,567              | 134,931              | 122,956                        | 133,400                         | 133,200                            |                                  |                              |
| Cost of Goods Sold                       | 24,574               | 13,225               | 14,080               | 45,720                         | 48,000                          | 42,700                             |                                  |                              |
| Central Services Cost                    | 124,000              | 106,944              | 131,785              | 141,787                        | 153,387                         | 273,468                            |                                  |                              |
| Depreciation                             | 300,840              | 290,486              | 289,443              | 267,948                        | 279,500                         | 279,500                            |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>2,541,543</b>     | <b>2,228,897</b>     | <b>2,674,823</b>     | <b>2,951,698</b>               | <b>3,143,917</b>                | <b>3,188,688</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>(348,449)</b>     | <b>52,951</b>        | <b>(1,487,665)</b>   | <b>(1,184,579)</b>             | <b>(1,406,117)</b>              | <b>(1,558,861)</b>                 |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | -                    | -                    | (259)                | 1,020                          | 1,020                           | 1,020                              |                                  |                              |
| Capital Grants                           | -                    | -                    | -                    | 25,435,000                     | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (6,083)              | (14,970)             | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>-</b>             | <b>(6,083)</b>       | <b>(15,229)</b>      | <b>25,436,020</b>              | <b>1,020</b>                    | <b>1,020</b>                       |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (15)                 | 50                   | -                              | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 19                   | 9                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>4</b>             | <b>60</b>            | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>(348,449)</b>     | <b>46,883</b>        | <b>(1,502,945)</b>   | <b>24,251,441</b>              | <b>(1,405,097)</b>              | <b>(1,557,841)</b>                 |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | -                    | -                    | 2,204                | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 247,041              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(247,041)</b>     | <b>-</b>             | <b>2,204</b>         | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>(595,490)</b>     | <b>46,883</b>        | <b>(1,500,741)</b>   | <b>24,251,441</b>              | <b>(1,405,097)</b>              | <b>(1,557,841)</b>                 |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
RECREATION FUND**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,004,900            | 1,014,837            | 1,170,158            | 1,476,890                      | 1,550,800                       | 1,512,843                          |                                  |                              |
| Facility Fees                            | 1,171,194            | 1,229,835            | -                    | 173,229                        | 70,000                          | -                                  |                                  |                              |
| Intergovernmental - Operating Grants     | 17,000               | 37,176               | 17,000               | 117,000                        | 117,000                         | 116,984                            |                                  |                              |
| Investment Earnings                      | -                    | -                    | (259)                | 1,020                          | 1,020                           | 1,020                              |                                  |                              |
| Capital Grants                           | -                    | -                    | -                    | 25,435,000                     | -                               | -                                  |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (6,083)              | (14,970)             | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | -                    | -                    | 2,204                | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>2,193,094</b>     | <b>2,275,766</b>     | <b>1,174,132</b>     | <b>27,203,139</b>              | <b>1,738,820</b>                | <b>1,630,847</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 1,054,806            | 966,114              | 1,118,026            | 1,304,390                      | 1,408,900                       | 1,238,282                          |                                  |                              |
| Employee Fringe                          | 323,816              | 274,637              | 302,597              | 392,286                        | 401,380                         | 363,431                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>1,378,621</b>     | <b>1,240,752</b>     | <b>1,420,623</b>     | <b>1,696,676</b>               | <b>1,810,280</b>                | <b>1,601,713</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,919                | 4,293                | 5,850                          | 5,850                           | 5,850                              |                                  |                              |
| Services and Supplies                    | 525,703              | 408,881              | 621,663              | 609,861                        | 641,800                         | 780,558                            |                                  |                              |
| Insurance                                | 50,793               | 54,124               | 58,005               | 60,900                         | 71,700                          | 71,700                             |                                  |                              |
| Utilities                                | 131,312              | 108,567              | 134,931              | 122,956                        | 133,400                         | 133,200                            |                                  |                              |
| Cost of Goods Sold                       | 24,574               | 13,225               | 14,080               | 45,720                         | 48,000                          | 42,700                             |                                  |                              |
| Central Services Cost                    | 124,000              | 106,944              | 131,785              | 141,787                        | 153,387                         | 273,468                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 411,289              | 25,606,000                     | 70,000                          | 295,000                            |                                  |                              |
| Debt Service                             | -                    | (15)                 | 2,205                | 2,229                          | -                               | -                                  |                                  |                              |
| Transfers Out                            | 247,041              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>2,487,745</b>     | <b>1,938,396</b>     | <b>2,798,874</b>     | <b>28,291,979</b>              | <b>2,934,417</b>                | <b>3,204,188</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>(294,651)</b>     | <b>337,369</b>       | <b>(1,624,742)</b>   | <b>(1,088,840)</b>             | <b>(1,195,597)</b>              | <b>(1,573,341)</b>                 |                                  |                              |

| Recreation                               |                     | Youth Programs   | Senior Programs  | Adult Programs  |                  | Recreation Center | Aquatics Programs | Fitness Programs | Kid Zone      | Mktg.         | Admin          |                    |
|--|---------------------|------------------|------------------|-----------------|------------------|-------------------|-------------------|------------------|---------------|---------------|----------------|--------------------|
| Sum of 2024 Departments Budget           |                     | 350              |                  |                 |                  |                   |                   |                  |               |               |                |                    |
|  |                     | 46               |                  |                 | 46 Total         | 48                |                   |                  |               |               |                | 48 Total           |
| Row Labels                               | Account Description | 811              | 820              | 831             |                  | 840               | 850               | 860              | 890           | 980           | 990            |                    |
| <b>Revenue</b>                           |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Ad Valorem Consolidated Tax Sales & Fees |                     | (188,005)        | (86,850)         | (61,600)        | (336,455)        | (976,288)         | (127,000)         | (73,100)         | -             |               |                | (1,176,388)        |
| Facility Fee                             |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Operating Grants                         |                     | (50,000)         | (66,984)         |                 | (116,984)        |                   |                   |                  |               |               |                |                    |
| Interfund                                |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Misc. Rev.                               |                     |                  |                  |                 |                  |                   |                   |                  |               |               | (1,020)        | (1,020)            |
| Invest Inc.                              |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Capital Grants                           |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| <b>Revenue Total</b>                     |                     | <b>(238,005)</b> | <b>(153,834)</b> | <b>(61,600)</b> | <b>(453,439)</b> | <b>(976,288)</b>  | <b>(127,000)</b>  | <b>(73,100)</b>  | <b>-</b>      |               | <b>(1,020)</b> | <b>(1,177,408)</b> |
| <b>Expense</b>                           |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Wages                                    |                     | 188,656          | 194,524          | 21,202          | 404,382          | 255,227           | 333,200           | 175,756          | 40,293        | 38,554        | (9,130)        | 833,900            |
| Benefits                                 |                     | 72,400           | 52,172           | 7,255           | 131,827          | 101,397           | 66,587            | 33,839           | 6,264         | 18,426        | 5,091          | 231,604            |
| Professional Services                    |                     |                  |                  |                 |                  |                   |                   |                  |               |               | 5,850          | 5,850              |
| Services & Supplies                      |                     | 161,303          | 36,026           | 3,300           | 200,629          | 375,569           | 78,830            | 16,660           | 2,290         | 11,200        | 95,380         | 579,929            |
| Insurance                                |                     |                  |                  |                 |                  | 71,700            |                   |                  |               |               |                | 71,700             |
| Utilities                                |                     |                  | 600              |                 | 600              | 115,400           | 1,700             |                  |               |               | 15,500         | 132,600            |
| Cost of Goods Sold                       |                     |                  |                  | 11,000          | 11,000           | 31,700            |                   |                  |               |               |                | 31,700             |
| Central Services Cost                    |                     |                  |                  |                 |                  |                   |                   |                  |               |               | 273,468        | 273,468            |
| Defensible Space                         |                     |                  |                  |                 |                  |                   |                   |                  |               |               | 295,000        | 295,000            |
| Capital Expend.                          |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Debt Service                             |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Extraordinary                            |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| Transfers                                |                     |                  |                  |                 |                  |                   |                   |                  |               |               |                |                    |
| <b>Expense Total</b>                     |                     | <b>422,359</b>   | <b>283,322</b>   | <b>42,757</b>   | <b>748,437</b>   | <b>950,993</b>    | <b>480,317</b>    | <b>226,255</b>   | <b>48,847</b> | <b>68,180</b> | <b>681,159</b> | <b>2,455,751</b>   |
| <b>Grand Total</b>                       |                     | <b>184,354</b>   | <b>129,488</b>   | <b>(18,843)</b> | <b>294,998</b>   | <b>(25,295)</b>   | <b>353,317</b>    | <b>153,155</b>   | <b>48,847</b> | <b>68,180</b> | <b>680,139</b> | <b>1,278,343</b>   |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**COMMUNITY SERVICES**  
Community Services Admin.



**Incline Village General Improvement District  
Community Services Administration – Executive Summary  
Operating Budget FY 2023/24**

**Overview**

The Community Services Administration operation is available 363 days a year and operates primarily out of the Recreation Counter at the Recreation Center. Administration Services related to the District’s Recreation Privileges are offered from 6am – 8pm, Monday – Friday and 7am – 7pm on Saturday and 7am to 5pm on Sunday.

**Services Provided**

- Management & Administration of Ordinance 7 and the Beach Deed
- Management & Administration of the District’s Parcel Data
- Management & Administration of Recreation Pass & Recreation Punch Card Data & Issuance
- Works directly with Commercial Property Owners/Timeshares/Shared Ownership
- Works directly with Title Agencies on change of title for all parcels
- Works directly with Property Management Agencies related to short and long-term rental policies and requirements.

**Budget/Staffing Summary**

**Strategic Plan Initiatives**

- Exceptional service delivery and communication while implementing and managing District policies and restrictions (Long Range Principle #1 - Service, #2 – Resources and Environment, #6 - Communication, #7 - Governance)

|                                    | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|--|
| <b><u>Financial Highlights</u></b> |                                    |                                    |                                    |                                   |                                     |  |
| <u>Sources</u>                     | 4,503,250                          | 888,376                            | 881,127                            | 507,849                           | 646,548                             | 2,748,491                              |
| <u>Uses</u>                        |                                    |                                    |                                    |                                   |                                     |  |
| Personnel                          | 191,472                            | 208,934                            | 253,934                            | 287,961                           | 310,840                             | 270,951                                |
| Non Personnel                      | 119,626                            | 168,622                            | 527,947                            | 217,635                           | 271,708                             | 257,802                                |
|                                    | <u>311,097</u>                     | <u>377,556</u>                     | <u>781,881</u>                     | <u>505,596</u>                    | <u>582,548</u>                      | <u>528,753</u>                         |

**Staffing**

|        |     |     |     |     |     |     |
|--------|-----|-----|-----|-----|-----|-----|
| FTE's* | 2.5 | 3.3 | 3.8 | 3.8 | 3.8 | 3.8 |
|--------|-----|-----|-----|-----|-----|-----|

\*Based on budget

- Fiscal responsibility (Long Range Principle #3 - Finance)
- Reorganization of the staffing model providing for better retention and growth opportunity(Long Range Principle #4 - Workforce)

### **Budget Highlights**

The Community Services Admin budget experiences minimal change year on year however, staff has made reductions in the operating budget for 23-24.

#### **Revenues**

- A new fee will be implemented to reinstate IVGID Recreation privileges that have been suspended due to delinquent property tax payment.

#### **Staffing**

- The FY2023/24 staffing is 3.8 FTE.

#### **Operating Budget**

- Increases to labor as related to recruitment and retention.
- Fiscally responsible management of expenses.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
OTHER RECREATION FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | (590,712)            | (123,602)            | (178,867)            | (272,975)                      | (286,600)                       | (262,000)                          |                                  |                              |
| Facility Fees                            | 4,766,677            | 1,009,230            | 830,977              | 754,952                        | 907,276                         | 2,984,619                          |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>4,175,965</b>     | <b>885,628</b>       | <b>652,109</b>       | <b>481,977</b>                 | <b>620,676</b>                  | <b>2,722,619</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 141,275              | 158,671              | 192,706              | 207,744                        | 224,400                         | 196,895                            |                                  |                              |
| Employee Fringe                          | 50,197               | 50,263               | 61,228               | 80,217                         | 86,440                          | 74,056                             |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>191,472</b>       | <b>208,934</b>       | <b>253,934</b>       | <b>287,961</b>                 | <b>310,840</b>                  | <b>270,951</b>                     |                                  |                              |
| Professional Services                    | 212,044              | 925                  | -                    | -                              | -                               | -                                  |                                  |                              |
| Services and Supplies                    | 42,586               | 39,966               | 43,849               | 91,455                         | 74,700                          | 47,840                             |                                  |                              |
| Utilities                                | 8,821                | 7,706                | 5,979                | 5,531                          | 5,900                           | 5,900                              |                                  |                              |
| Central Services Cost                    | 19,800               | 20,025               | 19,722               | 20,649                         | 22,108                          | 40,062                             |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Depreciation                             | 45,549               | 35,415               | 30,823               | 24,408                         | 18,100                          | 18,100                             |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>618,149</b>       | <b>412,972</b>       | <b>432,277</b>       | <b>530,004</b>                 | <b>536,648</b>                  | <b>482,853</b>                     |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>3,557,816</b>     | <b>472,656</b>       | <b>219,832</b>       | <b>(48,027)</b>                | <b>84,028</b>                   | <b>2,239,766</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | 77,113               | 2,748                | (24,509)             | 25,872                         | 25,872                          | 25,872                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | 8,297                | -                    | 253,528              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>85,410</b>        | <b>2,748</b>         | <b>229,018</b>       | <b>25,872</b>                  | <b>25,872</b>                   | <b>25,872</b>                      |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>3,643,226</b>     | <b>475,405</b>       | <b>448,850</b>       | <b>(22,155)</b>                | <b>109,900</b>                  | <b>2,265,638</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 241,875              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | (261,502)            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>503,377</b>       | <b>-</b>             | <b>(380,426)</b>     | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>4,146,603</b>     | <b>475,405</b>       | <b>68,424</b>        | <b>(22,155)</b>                | <b>109,900</b>                  | <b>2,265,638</b>                   |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
OTHER RECREATION FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | (590,712)            | (123,602)            | (178,867)            | (272,975)                      | (286,600)                       | (262,000)                          |                                  |                              |
| Facility Fees                            | 4,766,677            | 1,009,230            | 830,977              | 754,952                        | 907,276                         | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>4,175,965</b>     | <b>885,628</b>       | <b>652,109</b>       | <b>481,977</b>                 | <b>620,676</b>                  | <b>(262,000)</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 141,275              | 158,671              | 192,706              | 207,744                        | 224,400                         | 196,895                            |                                  |                              |
| Employee Fringe                          | 50,197               | 50,263               | 61,228               | 80,217                         | 86,440                          | 74,056                             |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>191,472</b>       | <b>208,934</b>       | <b>253,934</b>       | <b>287,961</b>                 | <b>310,840</b>                  | <b>270,951</b>                     |                                  |                              |
| Professional Services                    | 212,044              | 925                  | -                    | -                              | -                               | -                                  |                                  |                              |
| Services and Supplies                    | 42,586               | 39,966               | 43,849               | 91,455                         | 74,700                          | 47,840                             |                                  |                              |
| Utilities                                | 8,821                | 7,706                | 5,979                | 5,531                          | 5,900                           | 5,900                              |                                  |                              |
| Central Services Cost                    | 19,800               | 20,025               | 19,722               | 20,649                         | 22,108                          | 40,062                             |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Depreciation                             | 45,549               | 35,415               | 30,823               | 24,408                         | 18,100                          | 18,100                             |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>618,149</b>       | <b>412,972</b>       | <b>432,277</b>       | <b>530,004</b>                 | <b>536,648</b>                  | <b>482,853</b>                     |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>3,557,816</b>     | <b>472,656</b>       | <b>219,832</b>       | <b>(48,027)</b>                | <b>84,028</b>                   | <b>(744,853)</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | 77,113               | 2,748                | (24,509)             | 25,872                         | 25,872                          | 25,872                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | 8,297                | -                    | 253,528              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>85,410</b>        | <b>2,748</b>         | <b>229,018</b>       | <b>25,872</b>                  | <b>25,872</b>                   | <b>25,872</b>                      |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>3,643,226</b>     | <b>475,405</b>       | <b>448,850</b>       | <b>(22,155)</b>                | <b>109,900</b>                  | <b>(718,981)</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 241,875              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | (261,502)            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>503,377</b>       | <b>-</b>             | <b>(380,426)</b>     | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>4,146,603</b>     | <b>475,405</b>       | <b>68,424</b>        | <b>(22,155)</b>                | <b>109,900</b>                  | <b>(718,981)</b>                   |                                  |                              |

Facility Fee (Baseline Allocation)

2,984,619

CHANGE IN NET POSITION w/ Facility Fee

2,265,638

97(a)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES ADMINISTRATION FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | (590,712)            | (123,602)            | (178,867)            | (272,975)                      | (286,600)                       | (262,000)                          |                                  |                              |
| Facility Fees                            | 4,766,677            | 1,009,230            | 830,977              | 754,952                        | 907,276                         | 2,984,619                          |                                  |                              |
| Investment Earnings                      | 77,113               | 2,748                | (24,509)             | 25,872                         | 25,872                          | 25,872                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | 8,297                | -                    | 253,528              | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 241,875              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>4,503,250</b>     | <b>888,376</b>       | <b>881,127</b>       | <b>507,849</b>                 | <b>646,548</b>                  | <b>2,748,491</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 141,275              | 158,671              | 192,706              | 207,744                        | 224,400                         | 196,895                            |                                  |                              |
| Employee Fringe                          | 50,197               | 50,263               | 61,228               | 80,217                         | 86,440                          | 74,056                             |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>191,472</b>       | <b>208,934</b>       | <b>253,934</b>       | <b>287,961</b>                 | <b>310,840</b>                  | <b>270,951</b>                     |                                  |                              |
| Professional Services                    | 212,044              | 925                  | -                    | -                              | -                               | -                                  |                                  |                              |
| Services and Supplies                    | 42,586               | 39,966               | 43,849               | 91,455                         | 74,700                          | 47,840                             |                                  |                              |
| Utilities                                | 8,821                | 7,706                | 5,979                | 5,531                          | 5,900                           | 5,900                              |                                  |                              |
| Central Services Cost                    | 19,800               | 20,025               | 19,722               | 20,649                         | 22,108                          | 40,062                             |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | -                    | -                              | 64,000                          | 64,000                             |                                  |                              |
| Transfers Out                            | (261,502)            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>311,097</b>       | <b>377,556</b>       | <b>781,881</b>       | <b>505,596</b>                 | <b>582,548</b>                  | <b>528,753</b>                     |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>4,192,152</b>     | <b>510,820</b>       | <b>99,247</b>        | <b>2,253</b>                   | <b>64,000</b>                   | <b>2,219,738</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
COMMUNITY SERVICES ADMINISTRATION FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | (590,712)            | (123,602)            | (178,867)            | (272,975)                      | (286,600)                       | (262,000)                          |                                  |                              |
| Facility Fees                            | 4,766,677            | 1,009,230            | 830,977              | 754,952                        | 907,276                         | -                                  |                                  |                              |
| Investment Earnings                      | 77,113               | 2,748                | (24,509)             | 25,872                         | 25,872                          | 25,872                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | 8,297                | -                    | 253,528              | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 241,875              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>4,503,250</b>     | <b>888,376</b>       | <b>881,127</b>       | <b>507,849</b>                 | <b>646,548</b>                  | <b>(236,128)</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 141,275              | 158,671              | 192,706              | 207,744                        | 224,400                         | 196,895                            |                                  |                              |
| Employee Fringe                          | 50,197               | 50,263               | 61,228               | 80,217                         | 86,440                          | 74,056                             |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>191,472</b>       | <b>208,934</b>       | <b>253,934</b>       | <b>287,961</b>                 | <b>310,840</b>                  | <b>270,951</b>                     |                                  |                              |
| Professional Services                    | 212,044              | 925                  | -                    | -                              | -                               | -                                  |                                  |                              |
| Services and Supplies                    | 42,586               | 39,966               | 43,849               | 91,455                         | 74,700                          | 47,840                             |                                  |                              |
| Utilities                                | 8,821                | 7,706                | 5,979                | 5,531                          | 5,900                           | 5,900                              |                                  |                              |
| Central Services Cost                    | 19,800               | 20,025               | 19,722               | 20,649                         | 22,108                          | 40,062                             |                                  |                              |
| Defensible Space                         | 97,876               | 100,000              | 77,970               | 100,000                        | 105,000                         | 100,000                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | -                    | -                              | 64,000                          | 64,000                             |                                  |                              |
| Transfers Out                            | (261,502)            | -                    | 380,426              | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>311,097</b>       | <b>377,556</b>       | <b>781,881</b>       | <b>505,596</b>                 | <b>582,548</b>                  | <b>528,753</b>                     |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>4,192,152</b>     | <b>510,820</b>       | <b>99,247</b>        | <b>2,253</b>                   | <b>64,000</b>                   | <b>(764,881)</b>                   |                                  |                              |

Facility Fee (Baseline Allocation)  
SOURCES(USES) w/ Facility Fee

2,984,619  
2,219,738

98(a)

**CS ADMIN**  
**Sum of 2024 Departments Budget**

| Row Labels            | Account Description | 990                |
|-----------------------|---------------------|--------------------|
| <b>Revenue</b>        |                     |                    |
| Sales & Fees          |                     | 262,000            |
| Facility Fee          |                     | (2,984,619)        |
| Invest Inc.           |                     | (25,872)           |
| Capital Grants        |                     |                    |
| <b>Revenue Total</b>  |                     | <b>(2,748,491)</b> |
| <b>Expense</b>        |                     |                    |
| Wages                 |                     | 196,895            |
| Benefits              |                     | 74,056             |
| Professional Services |                     |                    |
| Services & Supplies   |                     | 47,840             |
| Insurance             |                     |                    |
| Utilities             |                     | 5,900              |
| Cost of Goods Sold    |                     |                    |
| Central Services Cost |                     | 40,062             |
| Defensible Space      |                     | 100,000            |
| Capital Expend.       |                     | 64,000             |
| Debt Service          |                     |                    |
| Extraordinary         |                     |                    |
| Transfers             |                     |                    |
| <b>Expense Total</b>  |                     | <b>528,753</b>     |
| <b>Grand Total</b>    |                     | <b>(2,219,738)</b> |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**COMMUNITY SERVICES**

Tennis



**Incline Village General Improvement District  
Community Services – Tennis/Pickleball Center  
Executive Summary  
Operating Budget FY 2023/24**

**Overview**

The Tennis & Pickleball Center's operates mid-April through early November, depending on weather. The Pro Shop is open May through October with peak season beginning in early June and ending in early September. Youth and Adult Lessons & Programs are offered daily throughout the season.

**Services Provided**

- 8 Tennis Courts
- 15 Pickleball Courts (coming Spring 2023)
- Youth & Adult Camps & Clinics for all ages & abilities
- Weekly Tennis and Pickleball Social Mixers – ladies, men's, mixed
- Annual Tennis and Tournament
- Annual Pickleball Tournament
- Private & Group Lessons from USTA Certified Professionals
- Pickleball Lessons & Programs
- Membership Services
- Full Service Pro Shop
- Professional Racquet Stringing
- USTA League Teams – ladies, men's mixed
- Special Events and Camp Court Rentals

**Service Levels**

- Affordable, flexible and quality fitness membership options with IVGID Recreation Pass priority pricing
- Sun deck for gathering
- Daily court washing
- Court Water Service
- Onsite convenient merchandise includes snacks, drinks, logo-wear and Tennis Pickleball accessories
- Certified Tennis and Pickleball Instructors
- Group and private lessons provided daily)
- Daily Coffee Service

**Budget/Staffing Summary**

The 2023 2024 preliminary budget has been developed by calculating total visits, program participation numbers, program registration fee increases, Pickleball membership rate increases and historical expense data. The management structure of the Tennis/Pickleball Center has been reorganized, with an increase in wages for the Head Pro and Supervisor positions. To help accommodate the wage increase a 25% allocation to a middle manager supervisor was removed. This new personnel structure is intended to provide a consistent management presence and a higher service level for the Center operations overall.

|                                    | <u>Actuals<br/>FY2019-20</u> | <u>Actuals<br/>FY2020-21</u> | <u>Actuals<br/>FY2021-22</u> | <u>Budget<br/>FY2022-23</u> | <u>Baseline<br/>FY2023-24</u> | <u>Preliminary<br/>FY2023-24</u> |
|------------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|-------------------------------|----------------------------------|
| <b><u>Financial Highlights</u></b> |                              |                              |                              |                             |                               |                                  |
| <u>Sources</u>                     | 248,449                      | 272,186                      | 216,458                      | 177,401                     | 216,248                       | 214,139                          |
| <u>Uses</u>                        |                              |                              |                              |                             |                               |                                  |
| Personnel                          | 152,528                      | 151,487                      | 185,165                      | 163,471                     | 176,480                       | 167,004                          |
| Non Personnel                      | 336,482                      | 97,378                       | 127,786                      | 131,603                     | 207,504                       | 208,655                          |
|                                    | 489,009                      | 248,866                      | 312,951                      | 295,074                     | 383,984                       | 375,659                          |
| <u>Staffing</u>                    |                              |                              |                              |                             |                               |                                  |
| FTE's*                             | 2.5                          | 1.5                          | 2.2                          | 2.2                         | 2.2                           | 2.2                              |

\*Based on budget

|  | <u>Actuals<br/>FY2019-20</u> | <u>Actuals<br/>FY2020-21</u> | <u>Budget<br/>FY2021-22</u> | <u>Budget<br/>FY2022-23</u> | <u>Baseline<br/>FY2023-24</u> |
|--|------------------------------|------------------------------|-----------------------------|-----------------------------|-------------------------------|
| <b><u>Service Measures</u></b>         |                              |                              |                             |                             |                               |
| <u>Tennis/Pickleball Center Visits</u> | 11,837                       | 9,167                        | 13,800                      | 14,000                      |                               |

**Incline Village General Improvement District  
Community Services – Tennis/Pickleball Center  
Executive Summary  
Operating Budget FY 2023/24**

Highlights of the District's Strategic Plan directly related to the Tennis/Pickleball program include:

- Reorganization of the staffing model supporting Long Range Principle #1 – Service and Long Range Principle #4 - Workforce
- Creation of Tennis & Pickleball Advisory Committees to improve communication and member engagement in support of Long Range Principle #6 – Communication
- Ongoing court improvement, repairs and maintenance addressing safety and infrastructure issues in support of Long Range Principle #5 – Assets and Infrastructure

**Budget Highlights**

---

**Revenue/Sources**

- Overall Revenue/Sources for FY2023/24 baseline reflect a 10% increase in order to meet target cost-recovery levels.

**Staffing**

- The Tennis fund FY2023/24 baseline budget provides funding to support 2.2 FTE positions, essentially unchanged from the current FY2022/23 budget. Management is focused on providing a competitive compensation package that supports employee recruitment and retention.

**Programming**

- Overall 5% projected increase to Tennis – Pickleball Programs.

**Capital**

Significant projects included in the FY23/24 capital budget include:

- Ongoing court improvements, repairs and maintenance are scheduled in 2024.
- Complete Tennis Pickleball court rebuilds are scheduled in 2025 and 2026 year CIP.

## Tennis Programs 380.45.880

| <b>Tennis for 2021</b>                       |            |                |
|--|------------|----------------|
| <b>Programs</b>                              | <b>Fee</b> | <b>w/IVGID</b> |
| Competitive Jr. Tennis Academy               | \$155      | \$125          |
| Competitive Jr. Tennis Academy Daily         | \$60       | \$45           |
| Munchkins Tennis Clinic                      | \$155      | \$125          |
| Munchkins Tennis Clinic Daily                | \$25       | \$20           |
| Mini-Munchkins Tennis Clinic                 | \$100      | \$80           |
| Mini-Munchkins Tennis Clinic Daily           | \$22       | \$15           |
| USTA Quick Start Youth Tennis Camp           | \$255      | \$205          |
| USTA Quick Start Youth Tennis Camp Daily     | \$90       | \$70           |
| Adult Daily Tennis Clinics                   | \$30       | \$25           |
| Ladies' Day Clinic                           | \$35       | \$30           |
| Men's' Day Doubles Round Robin               | \$20       | \$15           |
| Wednesday Night Mixed Doubles                | \$20       | \$15           |
| Cardio Clinic                                | \$30       | \$25           |
| Extreme Drill and Play 3.5 and Up            | \$45       | \$40           |
| Beginner Tennis Clinics                      | \$30       | \$25           |
| Beginner Pickleball Clinic                   | \$25       | \$20           |
| French Open                                  | \$20       | \$15           |
| Breakfast at Wimbledon Mixer                 | \$20       | \$15           |
| Incline Pickleball Open Singles              | \$60       | \$50           |
| Incline Pickleball Open Doubles / player     | \$50       | \$40           |
| Incline Tennis Open Singles Doubles / player | \$50       | \$40           |
| Incline Tennis Open Singles                  | \$60       | \$50           |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
TENNIS FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|   | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|---|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                    | 133,786              | 156,631              | 215,527              | 178,449                        | 187,400                         | 216,491                            |                                  |                              |
| Facility Fees                           | 114,662              | 115,555              | -                    | 1,304                          | 23,000                          | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>248,449</b>       | <b>272,186</b>       | <b>215,527</b>       | <b>179,753</b>                 | <b>210,400</b>                  | <b>216,491</b>                     |                                  |                              |
| <b>OPERATING EXPENSE</b>                |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                      | 128,410              | 129,469              | 158,995              | 131,667                        | 142,100                         | 136,654                            |                                  |                              |
| Employee Fringe                         | 24,118               | 22,018               | 26,170               | 31,804                         | 34,380                          | 30,350                             |                                  |                              |
| <b>Total Personnel Cost</b>             | <b>152,528</b>       | <b>151,487</b>       | <b>185,165</b>       | <b>163,471</b>                 | <b>176,480</b>                  | <b>167,004</b>                     |                                  |                              |
| Professional Services                   | 570                  | 593                  | 429                  | 585                            | 585                             | 585                                |                                  |                              |
| Services and Supplies                   | 66,982               | 68,485               | 88,038               | 87,960                         | 134,500                         | 125,500                            |                                  |                              |
| Insurance                               | 3,202                | 3,426                | 3,707                | 3,900                          | 4,600                           | 4,600                              |                                  |                              |
| Utilities                               | 7,682                | 8,832                | 12,530               | 11,780                         | 14,100                          | 14,100                             |                                  |                              |
| Cost of Goods Sold                      | 10,278               | 6,223                | 7,146                | 10,578                         | 11,100                          | 10,800                             |                                  |                              |
| Central Services Cost                   | 12,700               | 10,014               | 14,474               | 15,496                         | 19,619                          | 28,070                             |                                  |                              |
| Depreciation                            | 28,463               | 31,694               | 72,819               | 70,608                         | 68,900                          | 68,900                             |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>282,404</b>       | <b>280,754</b>       | <b>384,308</b>       | <b>364,378</b>                 | <b>429,884</b>                  | <b>419,559</b>                     |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>             | <b>(33,956)</b>      | <b>(8,568)</b>       | <b>(168,781)</b>     | <b>(184,625)</b>               | <b>(219,484)</b>                | <b>(203,068)</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                     | -                    | -                    | (345)                | (2,352)                        | (2,352)                         | (2,352)                            |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>             | <b>-</b>             | <b>(345)</b>         | <b>(2,352)</b>                 | <b>(2,352)</b>                  | <b>(2,352)</b>                     |                                  |                              |
| <b>NON OPERATING EXPENSE</b>            |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                   | -                    | (195)                | 215                  | 14                             | -                               | -                                  |                                  |                              |
| Amortization                            | -                    | 11                   | 6                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>-</b>             | <b>(184)</b>         | <b>221</b>           | <b>14</b>                      | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(33,956)</b>      | <b>(8,385)</b>       | <b>(169,347)</b>     | <b>(186,991)</b>               | <b>(221,836)</b>                | <b>(205,420)</b>                   |                                  |                              |
| <b>TRANSFERS</b>                        |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                            | -                    | -                    | 1,276                | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                           | 235,067              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                  | <b>(235,067)</b>     | <b>-</b>             | <b>1,276</b>         | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>           | <b>(269,023)</b>     | <b>(8,385)</b>       | <b>(168,071)</b>     | <b>(186,991)</b>               | <b>(221,836)</b>                | <b>(205,420)</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
TENNIS FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|                             | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|-----------------------------|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services        | 133,786              | 156,631              | 215,527              | 178,449                        | 187,400                         | 216,491                            |                                  |                              |
| Facility Fees               | 114,662              | 115,555              | -                    | 1,304                          | 23,000                          | -                                  |                                  |                              |
| Investment Earnings         | -                    | -                    | (345)                | (2,352)                        | (2,352)                         | (2,352)                            |                                  |                              |
| Transfers In                | -                    | -                    | 1,276                | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>        | <b>248,449</b>       | <b>272,186</b>       | <b>216,458</b>       | <b>177,401</b>                 | <b>208,048</b>                  | <b>214,139</b>                     |                                  |                              |
| <b>OPERATING USES</b>       |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages          | 128,410              | 129,469              | 158,995              | 131,667                        | 142,100                         | 136,654                            |                                  |                              |
| Employee Fringe             | 24,118               | 22,018               | 26,170               | 31,804                         | 34,380                          | 30,350                             |                                  |                              |
| <b>Total Personnel Cost</b> | <b>152,528</b>       | <b>151,487</b>       | <b>185,165</b>       | <b>163,471</b>                 | <b>176,480</b>                  | <b>167,004</b>                     |                                  |                              |
| Professional Services       | 570                  | 593                  | 429                  | 585                            | 585                             | 585                                |                                  |                              |
| Services and Supplies       | 66,982               | 68,485               | 88,038               | 87,960                         | 134,500                         | 125,500                            |                                  |                              |
| Insurance                   | 3,202                | 3,426                | 3,707                | 3,900                          | 4,600                           | 4,600                              |                                  |                              |
| Utilities                   | 7,682                | 8,832                | 12,530               | 11,780                         | 14,100                          | 14,100                             |                                  |                              |
| Cost of Goods Sold          | 10,278               | 6,223                | 7,146                | 10,578                         | 11,100                          | 10,800                             |                                  |                              |
| Central Services Cost       | 12,700               | 10,014               | 14,474               | 15,496                         | 19,619                          | 28,070                             |                                  |                              |
| Capital Improvements        | -                    | -                    | -                    | -                              | 23,000                          | 25,000                             |                                  |                              |
| Debt Service                | -                    | (195)                | 1,463                | 1,304                          | -                               | -                                  |                                  |                              |
| Transfers Out               | 235,067              | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>           | <b>489,009</b>       | <b>248,866</b>       | <b>312,951</b>       | <b>295,074</b>                 | <b>383,984</b>                  | <b>375,659</b>                     |                                  |                              |
| <b>SOURCES(USES)</b>        | <b>(240,561)</b>     | <b>23,320</b>        | <b>(96,494)</b>      | <b>(117,673)</b>               | <b>(175,936)</b>                | <b>(161,520)</b>                   |                                  |                              |

**TENNIS FUND****Sum of 2024 Departments Budget****380**

| <b>Row Labels</b>              | <b>Account Description</b> |                  |
|--------------------------------|----------------------------|------------------|
| <b>Revenue</b>                 |                            |                  |
| <b>Sales &amp; Fees</b>        |                            | <b>(216,491)</b> |
| <b>Facility Fee</b>            |                            | <b>-</b>         |
| <b>Revenue Total</b>           |                            | <b>(214,139)</b> |
| <b>Expense</b>                 |                            |                  |
| <b>Wages</b>                   |                            | <b>136,654</b>   |
| <b>Benefits</b>                |                            | <b>30,350</b>    |
| <b>Professional Services</b>   |                            | <b>585</b>       |
| 6010                           | Legal                      |                  |
| 6020                           | Audit                      | 585              |
| 6030                           | Professional Consultants   |                  |
| <b>Services &amp; Supplies</b> |                            | <b>125,500</b>   |
| 7010                           | Advertising - Paid         | 1,000            |
| 7310                           | Computer License & Fees    | 40               |
| 7340                           | Dues & Subscriptions       | 500              |
| 7350                           | Employee Recruit & Retain  | 500              |
| 7415                           | Operating                  | 29,200           |
| 7430                           | Uniforms                   | 600              |
| 7450                           | Permits & Fees             | 400              |
| 7460                           | Postage                    | 100              |
| 7510                           | R& M General               | 58,950           |
| 7545                           | Engineering Services       | 1,700            |
| 7550                           | BLDGS Maintenance Services | 30,670           |
| 7605                           | Security                   | 1,090            |
| 7680                           | Training & Education       | 750              |
| 7685                           | Travel & Conferences       |                  |
|                                | Travel & Conferences       |                  |
| <b>Insurance</b>               |                            | <b>4,600</b>     |
| <b>Utilities</b>               |                            | <b>14,100</b>    |
| <b>Cost of Goods Sold</b>      |                            | <b>10,800</b>    |
| <b>Central Services Cost</b>   |                            | <b>28,070</b>    |
| <b>Defensible Space</b>        |                            |                  |
| <b>Capital Expend.</b>         |                            | <b>25,000</b>    |
| <b>Expense Total</b>           |                            | <b>375,659</b>   |
| <b>Grand Total</b>             |                            | <b>161,520</b>   |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**BEACHES**



**Incline Village General Improvement District  
Community Services – Beaches  
Executive Summary  
Operating Budget FY 2023/24**

**Overview**

IVGID's Beaches are currently open daily, year round. However, the Burnt Cedar Pool, Ski Beach Boat Ramp and entrance gates are staffed approximately 153 days annually beginning in early May through late September, weather dependent. Food & Beverage and non-motorized watercraft rental operations are available from Memorial Day through Labor Day. Additionally the Ski Beach Boat Ramp is available by advance reservation appointments from mid-October through mid-April providing avid boaters with appropriate beach access the ability to launch watercraft year-round, dependent on safety and weather concerns and adequate water levels.

The following services are provided to IVGID Recreation Pass & Recreation Punch Card Holders and their guests in accordance with Ord 7 regulations:

**Services Provided**

- 4 restricted access beaches: Burnt Cedar, Incline, Ski & Hermit Beaches
- Year-round Boat Ramp
- TRCD/TRPA Watercraft Seal Inspections
- Burnt Cedar Pool & Toddler Pool (construction completed 2022)
- 3 outdoor Volleyball Courts – two at Ski Beach and one at Burnt Cedar
- Beachside Bocce Ball Courts
- Year-round Kayak/Paddle Board Storage
- Contracted Beverage Services (Incline Spirits)
- Parks & Building Maintenance Operations and Grounds Beautification Projects
- Restrooms/Changing Rooms
- Group Picnic/Event Rentals
- Beach Hosts & Ambassador Operations
- Aquatics & Lifeguard Operations
- Contracted Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches (Lake Tahoe Water Sports)
- Aquatics Beach Programs and Camps - including Group and Private Swim Lessons, Youth Paddle Board Camps, Junior Lifeguard, Mini Guard Camps, Leadership and Horizons Summer Beach Camps
- Food & Beverage operations at Incline Beach and Burnt Cedar
- Playgrounds at Burnt Cedar and Incline Beaches
- Boat and Beach Parking

**Service Levels**

- Ordinance 7 management by well-trained Host and Ambassador staff
- TRCD/TRPA regulations management
- Designated smoking areas
- Designated Pop-up and shade structure locations
- Daily maintenance of beaches, restrooms, picnic sites and sports courts
- Internal F&B operations
- Certified Lifeguards at pool
- Daily maintained sports courts
- Qualified Boat Ramp attendants

**Budget/Staffing Summary**

The 2023/24 budget has been developed by calculating total beach visits, rental revenue, boat ramp launch passes, program and Camp registration and historical expense data. Staffing reorganization intends to enhance service levels, protect the beach deed and uphold Ord 7 restrictions. An updated, competitive compensation package will ensure qualified staff recruitment and retention.

| <u>Service Measures</u> | <u>Actuals<br/>FY2019-20</u> | <u>Actuals<br/>FY2020-21</u> | <u>Actual<br/>FY2021-22</u> | <u>Budget<br/>FY2022-23</u> | <u>Baseline<br/>FY2023-24</u> |
|-------------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|-------------------------------|
| <u>Beach Visits</u>     | 198,930                      | 212,517                      | 215,811                     | 225,000                     |                               |

**Incline Village General Improvement District  
Community Services – Beaches  
Executive Summary  
Operating Budget FY 2023/24**

| <u>Financial Highlights</u> | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actual</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|-----------------------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|--|
| <u>Sources</u>              | 2,627,946                          | 1,452,949                          | 5,990,821                         | 3,192,130                         | 4,216,568                           | 5,273,468                              |
| <u>Uses</u>                 |                                    |                                    |                                   |                                   |                                     |  |
| Personnel                   | 986,492                            | 999,746                            | 1,002,834                         | 1,219,505                         | 1,316,460                           | 1,221,299                              |
| Non Personnel               | 893,056                            | 700,634                            | 3,815,937                         | 1,411,935                         | 6,499,384                           | 7,810,247                              |
|                             | <u>1,879,548</u>                   | <u>1,700,380</u>                   | <u>4,818,771</u>                  | <u>2,631,439</u>                  | <u>7,815,844</u>                    | <u>9,031,546</u>                       |
| <u>Staffing</u>             |                                    |                                    |                                   |                                   |                                     |  |
| FTE's*                      | 25.5                               | 21.1                               | 22.9                              | 21.1                              | 21.1                                | 21.1                                   |

\*Based on budget

**Strategic Plan Initiatives**

Highlights of FY2023/24 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Execute short and long-term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future. Long Range Principle #5 – Assets and Infrastructure
- Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan. Long Range Principle #5 – Assets and Infrastructure
- Implement Phase 1 of District-wide security camera project. Long Range Principle #5 – Assets and Infrastructure
- Explore Implementation of RFID for the Beach Venues Long Range Principle #5 – Assets and Infrastructure

**Budget Highlights**

**Revenue/Sources**

- The FY2023/24 Baseline Budget preliminarily reflects a 5% increase in Charges for Services.
- Food and Beverage revenues have been adjusted to reflect the transition to in-house Food & Beverage operations, starting in May 2023
- Increase to the Kayak storage fees (from \$250 - \$300)
- Addition of a one-way Boat Retrieval Fee (\$15)

**Staffing**

- The FY2023/24 baseline staffing is 21.1 FTE.
- A budget proposal is under consideration to add the District's benefits package to the FTYR Ambassador position

**Operations and Maintenance**

- The operating budget reflects the transition of Food and Beverage at the District's Beaches to internal F & B operations in.
- Contract Services includes servicing of portable restrooms (\$15,000), tree maintenance (\$7,700)

**Incline Village General Improvement District  
Community Services – Beaches  
Executive Summary  
Operating Budget FY 2023/24**

**Capital**

Highlights of capital improvement projects funded in the FY2023/24 budget include:

- Replacement of the Ski Beach Bridge 2024
- Boat Ramp inspection and improvements 2023 and 2024
- Phase I & II of Beach Access Improvements
- Incline Beach House Project
- Beautification Project

## Beach Aquatics Programs 390.39.850

| <b>Aquatics</b>                               |            |                |
|---|------------|----------------|
| <b>Beach</b>                                  | <b>Fee</b> | <b>w/IVGID</b> |
| Jr. Lifeguard Camp - 1 week session           | N/A        | \$220          |
| Jr. Lifeguard Camp - 3 week session           | N/A        | \$600          |
| Mini Guard Camp                               | N/A        | \$165          |
| Burnt Cedar Horizons Camp - Half Day          | N/A        | \$275          |
| Burnt Cedar Horizons Camp - Full Day          | N/A        | \$475          |
| Private Paddle Lessons - Beach (Single)       | N/A        | \$75           |
| Semi-Private Paddle Lessons - Beach (Single)  | N/A        | \$140          |
| Group Paddle Lessons - Beach (Single)         | N/A        | \$325          |
| Private Paddle Lessons - Beach (4-pack)       | N/A        | \$235          |
| Semi-Private Paddle Lessons - Beach (4-pack)  | N/A        | \$435          |
| Group Private Paddle Lessons - Beach (4-pack) | N/A        | \$1,015        |
| Summer Paddleboard Camp - Half Day            | N/A        | \$390          |
| Summer Paddleboard Camp - Full Day            | N/A        | \$560          |
| Tahoe Leadership Camp                         | N/A        | \$500          |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
BEACH FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,619,582            | 839,405              | 750,123              | 623,890                        | 655,100                         | 1,071,200                          |                                  |                              |
| Facility Fees                            | 966,817              | 648,974              | 5,259,704            | 2,556,840                      | 3,550,068                       | 3,223,168                          |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>2,586,399</b>     | <b>1,488,379</b>     | <b>6,009,826</b>     | <b>3,180,730</b>               | <b>4,205,168</b>                | <b>4,294,368</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 801,253              | 800,752              | 806,634              | 968,860                        | 1,046,300                       | 948,389                            |                                  |                              |
| Employee Fringe                          | 185,239              | 198,994              | 196,200              | 250,645                        | 270,160                         | 236,910                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>986,492</b>       | <b>999,746</b>       | <b>1,002,834</b>     | <b>1,219,505</b>               | <b>1,316,460</b>                | <b>1,185,299</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,329                | 4,293                | 17,850                         | 17,850                          | 17,850                             |                                  |                              |
| Services and Supplies                    | 432,541              | 362,416              | 350,475              | 591,409                        | 897,300                         | 620,219                            |                                  |                              |
| Insurance                                | 29,533               | 36,760               | 39,371               | 41,300                         | 48,600                          | 48,600                             |                                  |                              |
| Utilities                                | 131,362              | 119,172              | 103,507              | 128,817                        | 113,100                         | 110,600                            |                                  |                              |
| Cost of Goods Sold                       | 95,122               | 80,661               | 1,652                | -                              | -                               | 140,400                            |                                  |                              |
| Central Services Cost                    | 110,500              | 96,338               | 93,956               | 141,194                        | 150,034                         | 233,578                            |                                  |                              |
| Depreciation                             | 236,889              | 215,035              | 188,686              | 184,260                        | 297,000                         | 297,000                            |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>2,028,138</b>     | <b>1,915,456</b>     | <b>1,784,774</b>     | <b>2,324,334</b>               | <b>2,840,344</b>                | <b>2,653,546</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>558,261</b>       | <b>(427,077)</b>     | <b>4,225,052</b>     | <b>856,396</b>                 | <b>1,364,824</b>                | <b>1,640,822</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | 28,422               | 635                  | (19,005)             | 11,400                         | 11,400                          | 11,400                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (36,065)             | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>28,422</b>        | <b>(35,430)</b>      | <b>(19,005)</b>      | <b>11,400</b>                  | <b>11,400</b>                   | <b>11,400</b>                      |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (42)                 | 142                  | 70                             | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 54                   | 27                   | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>12</b>            | <b>169</b>           | <b>70</b>                      | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>586,684</b>       | <b>(462,519)</b>     | <b>4,205,878</b>     | <b>867,726</b>                 | <b>1,376,224</b>                | <b>1,652,222</b>                   |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 13,125               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 88,299               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(75,174)</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>511,510</b>       | <b>(462,519)</b>     | <b>4,205,878</b>     | <b>867,726</b>                 | <b>1,376,224</b>                | <b>1,652,222</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
BEACH FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                  |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,619,582            | 839,405              | 750,123              | 623,890                        | 655,100                         | 1,071,200                          |                                  |                              |
| Facility Fees                            | 966,817              | 648,974              | 5,259,704            | 2,556,840                      | 3,550,068                       | -                                  |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>2,586,399</b>     | <b>1,488,379</b>     | <b>6,009,826</b>     | <b>3,180,730</b>               | <b>4,205,168</b>                | <b>1,071,200</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 801,253              | 800,752              | 806,634              | 968,860                        | 1,046,300                       | 948,389                            |                                  |                              |
| Employee Fringe                          | 185,239              | 198,994              | 196,200              | 250,645                        | 270,160                         | 236,910                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>986,492</b>       | <b>999,746</b>       | <b>1,002,834</b>     | <b>1,219,505</b>               | <b>1,316,460</b>                | <b>1,185,299</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,329                | 4,293                | 17,850                         | 17,850                          | 17,850                             |                                  |                              |
| Services and Supplies                    | 432,541              | 362,416              | 350,475              | 591,409                        | 897,300                         | 620,219                            |                                  |                              |
| Insurance                                | 29,533               | 36,760               | 39,371               | 41,300                         | 48,600                          | 48,600                             |                                  |                              |
| Utilities                                | 131,362              | 119,172              | 103,507              | 128,817                        | 113,100                         | 110,600                            |                                  |                              |
| Cost of Goods Sold                       | 95,122               | 80,661               | 1,652                | -                              | -                               | 140,400                            |                                  |                              |
| Central Services Cost                    | 110,500              | 96,338               | 93,956               | 141,194                        | 150,034                         | 233,578                            |                                  |                              |
| Depreciation                             | 236,889              | 215,035              | 188,686              | 184,260                        | 297,000                         | 297,000                            |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>2,028,138</b>     | <b>1,915,456</b>     | <b>1,784,774</b>     | <b>2,324,334</b>               | <b>2,840,344</b>                | <b>2,653,546</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>              | <b>558,261</b>       | <b>(427,077)</b>     | <b>4,225,052</b>     | <b>856,396</b>                 | <b>1,364,824</b>                | <b>(1,582,346)</b>                 |                                  |                              |
| <b>NON OPERATING INCOME</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                      | 28,422               | 635                  | (19,005)             | 11,400                         | 11,400                          | 11,400                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (36,065)             | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>28,422</b>        | <b>(35,430)</b>      | <b>(19,005)</b>      | <b>11,400</b>                  | <b>11,400</b>                   | <b>11,400</b>                      |                                  |                              |
| <b>NON OPERATING EXPENSE</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Debt Service Interest                    | -                    | (42)                 | 142                  | 70                             | -                               | -                                  |                                  |                              |
| Amortization                             | -                    | 54                   | 27                   | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>             | <b>12</b>            | <b>169</b>           | <b>70</b>                      | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>586,684</b>       | <b>(462,519)</b>     | <b>4,205,878</b>     | <b>867,726</b>                 | <b>1,376,224</b>                | <b>(1,570,946)</b>                 |                                  |                              |
| <b>TRANSFERS</b>                         |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Transfers In                             | 13,125               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers Out                            | 88,299               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL TRANSFERS</b>                   | <b>(75,174)</b>      | <b>-</b>             | <b>-</b>             | <b>-</b>                       | <b>-</b>                        | <b>-</b>                           |                                  |                              |
| <b>CHANGE IN NET POSITION</b>            | <b>511,510</b>       | <b>(462,519)</b>     | <b>4,205,878</b>     | <b>867,726</b>                 | <b>1,376,224</b>                | <b>(1,570,946)</b>                 |                                  |                              |

Facility Fee (Baseline Allocation)  
CHANGE IN NET POSITION w/ Facility Fee

3,223,168  
1,652,222

112(a)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BEACH FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,619,582            | 839,405              | 750,123              | 623,890                        | 655,100                         | 1,071,200                          |                                  |                              |
| Facility Fees                            | 966,817              | 648,974              | 5,259,704            | 2,556,840                      | 3,550,068                       | 3,223,168                          |                                  |                              |
| Investment Earnings                      | 28,422               | 635                  | (19,005)             | 11,400                         | 11,400                          | 11,400                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (36,065)             | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 13,125               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>2,627,946</b>     | <b>1,452,949</b>     | <b>5,990,821</b>     | <b>3,192,130</b>               | <b>4,216,568</b>                | <b>4,305,768</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 801,253              | 800,752              | 806,634              | 968,860                        | 1,046,300                       | 948,389                            |                                  |                              |
| Employee Fringe                          | 185,239              | 198,994              | 196,200              | 250,645                        | 270,160                         | 236,910                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>986,492</b>       | <b>999,746</b>       | <b>1,002,834</b>     | <b>1,219,505</b>               | <b>1,316,460</b>                | <b>1,185,299</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,329                | 4,293                | 17,850                         | 17,850                          | 17,850                             |                                  |                              |
| Services and Supplies                    | 432,541              | 362,416              | 350,475              | 591,409                        | 897,300                         | 620,219                            |                                  |                              |
| Insurance                                | 29,533               | 36,760               | 39,371               | 41,300                         | 48,600                          | 48,600                             |                                  |                              |
| Utilities                                | 131,362              | 119,172              | 103,507              | 128,817                        | 113,100                         | 113,100                            |                                  |                              |
| Cost of Goods Sold                       | 95,122               | 80,661               | 1,652                | -                              | -                               | 140,400                            |                                  |                              |
| Central Services Cost                    | 110,500              | 96,338               | 93,956               | 141,194                        | 150,034                         | 233,578                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 3,216,455            | 485,000                        | 5,272,500                       | 6,672,500                          |                                  |                              |
| Debt Service                             | -                    | (42)                 | 6,227                | 6,365                          | -                               | -                                  |                                  |                              |
| Transfers Out                            | 88,299               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>1,879,548</b>     | <b>1,700,380</b>     | <b>4,818,771</b>     | <b>2,631,439</b>               | <b>7,815,844</b>                | <b>9,031,546</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>748,399</b>       | <b>(247,431)</b>     | <b>1,172,050</b>     | <b>560,691</b>                 | <b>(3,599,276)</b>              | <b>(4,725,778)</b>                 |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BEACH FUND**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|  | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|--|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>                           |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Charges for Services                     | 1,619,582            | 839,405              | 750,123              | 623,890                        | 655,100                         | 1,071,200                          |                                  |                              |
| Facility Fees                            | 966,817              | 648,974              | 5,259,704            | 2,556,840                      | 3,550,068                       | -                                  |                                  |                              |
| Investment Earnings                      | 28,422               | 635                  | (19,005)             | 11,400                         | 11,400                          | 11,400                             |                                  |                              |
| Proceeds from Capital Asset Dispositions | -                    | (36,065)             | -                    | -                              | -                               | -                                  |                                  |                              |
| Transfers In                             | 13,125               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL SOURCES</b>                     | <b>2,627,946</b>     | <b>1,452,949</b>     | <b>5,990,821</b>     | <b>3,192,130</b>               | <b>4,216,568</b>                | <b>1,082,600</b>                   |                                  |                              |
| <b>USES</b>                              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                       | 801,253              | 800,752              | 806,634              | 968,860                        | 1,046,300                       | 948,389                            |                                  |                              |
| Employee Fringe                          | 185,239              | 198,994              | 196,200              | 250,645                        | 270,160                         | 236,910                            |                                  |                              |
| <b>Total Personnel Cost</b>              | <b>986,492</b>       | <b>999,746</b>       | <b>1,002,834</b>     | <b>1,219,505</b>               | <b>1,316,460</b>                | <b>1,185,299</b>                   |                                  |                              |
| Professional Services                    | 5,700                | 5,329                | 4,293                | 17,850                         | 17,850                          | 17,850                             |                                  |                              |
| Services and Supplies                    | 432,541              | 362,416              | 350,475              | 591,409                        | 897,300                         | 620,219                            |                                  |                              |
| Insurance                                | 29,533               | 36,760               | 39,371               | 41,300                         | 48,600                          | 48,600                             |                                  |                              |
| Utilities                                | 131,362              | 119,172              | 103,507              | 128,817                        | 113,100                         | 113,100                            |                                  |                              |
| Cost of Goods Sold                       | 95,122               | 80,661               | 1,652                | -                              | -                               | 140,400                            |                                  |                              |
| Central Services Cost                    | 110,500              | 96,338               | 93,956               | 141,194                        | 150,034                         | 233,578                            |                                  |                              |
| Capital Improvements                     | -                    | -                    | 3,216,455            | 485,000                        | 5,272,500                       | 6,672,500                          |                                  |                              |
| Debt Service                             | -                    | (42)                 | 6,227                | 6,365                          | -                               | -                                  |                                  |                              |
| Transfers Out                            | 88,299               | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| <b>TOTAL USES</b>                        | <b>1,879,548</b>     | <b>1,700,380</b>     | <b>4,818,771</b>     | <b>2,631,439</b>               | <b>7,815,844</b>                | <b>9,031,546</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>                     | <b>748,399</b>       | <b>(247,431)</b>     | <b>1,172,050</b>     | <b>560,691</b>                 | <b>(3,599,276)</b>              | <b>(7,948,946)</b>                 |                                  |                              |

Facility Fee (Baseline Allocation)  
SOURCES(USES) w/ Facility Fee

3,223,168  
(4,725,778)

113(a)



| BEACHES                        |                       | Incline<br>Ski Beach | Incline<br>F&B   | Incline<br>Beach | IB<br>Total      | BC<br>F&B        | Hosts          | Maint          | Aquatics         | Admin              | BC<br>Total        |                    |
|--------------------------------|-----------------------|----------------------|------------------|------------------|------------------|------------------|----------------|----------------|------------------|--------------------|--------------------|--------------------|
| Sum of 2024 Departments Budget |                       |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                |                       | 390                  |                  |                  |                  |                  |                |                |                  |                    |                    | 390 Total          |
|                                |                       | 000                  |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                |                       | 35                   | 38               |                  | 38 Total         | 39               |                |                |                  |                    |                    | 39 Total           |
| Row Labels                     | Account Description   | 790                  | 530              | 790              |                  | 530              | 710            | 780            | 850              | 990                |                    |                    |
| <b>Revenue</b>                 |                       |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Ad Valorem            |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Consolidated Tax      |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Sales & Fees          | (17,100)             | (220,100)        | (34,700)         | (254,800)        | (211,100)        |                |                | (140,000)        | (448,200)          | (799,300)          | (1,071,200)        |
|                                | Facility Fee          |                      |                  |                  |                  |                  |                |                |                  | (3,223,168)        | (3,223,168)        | (3,223,168)        |
|                                | Operating Grants      |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Interfund             |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Misc. Rev.            |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Invest Inc.           |                      |                  |                  |                  |                  |                |                |                  | (11,400)           | (11,400)           | (11,400)           |
|                                | Capital Grants        |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | <b>Revenue Total</b>  | <b>(17,100)</b>      | <b>(220,100)</b> | <b>(34,700)</b>  | <b>(254,800)</b> | <b>(211,100)</b> |                |                | <b>(140,000)</b> | <b>(3,682,768)</b> | <b>(4,033,868)</b> | <b>(4,305,768)</b> |
| <b>Expense</b>                 |                       |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Wages                 |                      | 57,186           |                  | 57,186           | 65,286           | 253,075        | 426,762        | 143,896          | 2,184              | 891,203            | 948,389            |
|                                | Benefits              |                      | 6,659            |                  | 6,659            | 7,201            | 40,910         | 125,971        | 48,143           | 8,026              | 230,251            | 236,910            |
|                                | Professional Services |                      |                  |                  |                  |                  |                |                |                  | 17,850             | 17,850             | 17,850             |
|                                | Services & Supplies   | 1,000                | 42,675           | 1,000            | 43,675           | 41,125           | 13,820         | 229,676        | 95,485           | 182,938            | 563,044            | 620,219            |
|                                | Insurance             |                      |                  |                  |                  |                  |                |                |                  | 48,600             | 48,600             | 48,600             |
|                                | Utilities             |                      | -                |                  | -                | 2,400            |                | 42,300         | 200              | 68,200             | 113,100            | 113,100            |
|                                | Cost of Goods Sold    |                      | 70,200           |                  | 70,200           | 70,200           |                |                |                  |                    | 70,200             | 140,400            |
|                                | Central Services Cost |                      |                  |                  |                  |                  |                |                |                  | 233,578            | 233,578            | 233,578            |
|                                | Defensible Space      |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Capital Expend.       |                      |                  |                  |                  |                  |                |                |                  | 6,672,500          | 6,672,500          | 6,672,500          |
|                                | Debt Service          |                      |                  |                  |                  |                  |                |                |                  | -                  | -                  | -                  |
|                                | Extraordinary         |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | Transfers             |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                                | <b>Expense Total</b>  | <b>1,000</b>         | <b>176,720</b>   | <b>1,000</b>     | <b>177,720</b>   | <b>186,212</b>   | <b>307,805</b> | <b>824,709</b> | <b>287,724</b>   | <b>7,233,876</b>   | <b>8,840,326</b>   | <b>9,031,546</b>   |
|                                | <b>Grand Total</b>    | <b>(16,100)</b>      | <b>(43,380)</b>  | <b>(33,700)</b>  | <b>(77,080)</b>  | <b>(24,888)</b>  | <b>307,805</b> | <b>824,709</b> | <b>147,724</b>   | <b>3,551,108</b>   | <b>4,806,458</b>   | <b>4,725,778</b>   |

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**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**INTERNAL SERVICES**

Fleet

Engineering

Buildings

**Incline Village General Improvement District  
Internal Service Funds  
Executive Summary  
Operating Budget FY2023/24**

**Overview**

The District operates three Internal Services divisions that provide direct support to all District venues and services. This include Fleet Maintenance Services, Engineering Services and Building Services.

**Fleet Maintenance Services**

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; setting up through the installation of auxiliary equipment and making necessary modifications for the equipment's specific job requirements. In addition, Fleet maintains and repairs all vehicles and equipment throughout the equipment's service life and replaces/disposes of used and excess equipment at the end of its life cycle. Fleet operates the District's welding repairs, metal machining requirements and prototype metal fabrication projects. Fleet also conducts Federal required trainings and Department operational training including proper use of snow blowers and operation of passenger trams.

**Budget/Staffing Summary**

|                             | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actual<br>FY2021-22 | Budget<br>FY2022-23 | Baseline<br>FY2023-24 | Preliminary<br>FY2023-24 |
|-----------------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|--------------------------|
| <b>Financial Highlights</b> |                      |                      |                     |                     |                       |                          |
| <u>Sources</u>              |                      |                      |                     |                     |                       |                          |
|                             | 1,111,184            | 1,050,540            | 1,130,616           | 1,463,758           | 1,588,208             | 1,540,631                |
| <u>Uses</u>                 |                      |                      |                     |                     |                       |                          |
| Personnel                   | 779,733              | 735,393              | 738,638             | 988,044             | 1,065,830             | 1,080,305                |
| Non Personnel               | 386,160              | 331,163              | 500,614             | 475,269             | 502,200               | 489,550                  |
|                             | 1,165,893            | 1,066,557            | 1,239,252           | 1,463,313           | 1,568,030             | 1,569,855                |
| <u>Staffing</u>             |                      |                      |                     |                     |                       |                          |
| FTE's*                      | 7.00                 | 7.00                 | 7.00                | 7.00                | 7.00                  | 7.00                     |

\*Based on budget

**Division Highlights – Service Levels**

| <u>Fleet Service Measures</u> | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Budget<br>FY2022-23 | Baseline<br>FY2023-24 |
|-------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| Preventative Maintenance      | 3,118                | 2,859                | 2,425                | 3,600               | 3,600                 |
| Corrective Maintenance        | 2,141                | 2,228                | 1,951                | 2,400               | 2,400                 |
| Projects & Fabrication        | 238                  | 23                   | 20                   | 150                 | 150                   |
| Other                         | 75                   | 1,023                | 814                  | 1,000               | 1,000                 |
| <u>Repair Activities</u>      |                      |                      |                      |                     |                       |
| In-Shop Repairs               | 5,852                | 5,159                | 4,288                | 6,400               | 6,400                 |
| Field Repairs                 | 940                  | 959                  | 889                  | 600                 | 600                   |
| Outside Vendor Repairs        | 21                   | 35                   | 63                   | 50                  | 50                    |
| Operator Training Hours       | 2                    | 15                   | 28                   | 40                  | 40                    |
| Mechanic Training Hours       | 77                   | 52                   | 56                   | 200                 | 200                   |
| Vehicle Accidents             | 97                   | 120                  | 108                  | 100                 | 100                   |
| Pieces of Equipment           | 618                  | 618                  | 618                  | 618                 | 647                   |

**Budget Highlights**

**Operations**

The Fleet Contractual Services budget includes \$141,000 for repairs and services the Fleet shop is not equipped to provide or regulatory inspections and certifications. Such items include front-end alignments, machine shop services, upholstery, body repairs and painting, vehicle and

**Incline Village General Improvement District  
Internal Service Funds  
Executive Summary  
Operating Budget FY2023/24**

equipment glass replacement, large tire repairs, repairs that require manufacture software and programing, fuel storage tanks annual testing/certification and repairs, lift and crane annual inspections/certifications and repairs.

**Capital**

Several equipment replacement purchases were deferred to future fiscal years from the original identified service life, through re-evaluation by the Fleet Manager.

**Engineering Services**

The Engineering Division manages the Capital Improvement Program (CIP) projects to include project management, design, scheduling, bidding, contract administration, and construction oversight. Engineering also oversees small maintenance construction projects conducted within operating budgets. Engineering also manages the District's GIS system, mapping, archiving, land coverage, and aerial photography database.

The Compliance Division reviews Washoe County Building Department plan submittals for new development and remodels of all properties that impact the water and sewer systems. Compliance also performs field inspections of water and sewer installations, grease interceptor inspections for compliance with regulations, and cross connection control (backflow) testing and repairs.

**Budget/Engineering Staffing Summary**

| <u>Financial Highlights</u> | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>FY2023-24</u> | <u>Preliminary</u><br><u>FY2023-24</u> |
|-----------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|--|
| <u>Sources</u>              | 639,450                            | 580,920                            | 645,826                            | 1,019,023                         | 1,105,616                           | 902,216                                |
| <u>Uses</u>                 |                                    |                                    |                                    |                                   |                                     |  |
| Personnel                   | 599,884                            | 574,486                            | 577,789                            | 924,730                           | 997,990                             | 932,187                                |
| Operations & Maintenance    | 35,999                             | 36,824                             | 46,656                             | 84,797                            | 88,100                              | 69,334                                 |
| Capital Improvements        | -                                  | -                                  | -                                  | -                                 | -                                   | -                                      |
|                             | <u>635,883</u>                     | <u>611,309</u>                     | <u>624,445</u>                     | <u>1,009,527</u>                  | <u>1,086,090</u>                    | <u>1,001,521</u>                       |
| <u>Staffing</u>             |                                    |                                    |                                    |                                   |                                     |  |
| FTE's*                      | 5.1                                | 4.9                                | 4.8                                | 4.4                               | 4.4                                 | 4.4                                    |

\*Based on budget

**Budget Highlights**

**Operations**

The Professional Services budget includes \$15,000 for outside professional consultants on an as needed basis to support permitting, water rights, engineering services and surveying

**Capital**

The Engineering Division will focus on these major capital projects in FY2023-24:

- Mountain Golf Course Cart Path Rehabilitation Phase II and Phase III - Construction
- Crystal Peak Water Main Replacement - Construction
- Effluent Export Pipeline Year 1 – Construction
- Diamond Peak Kitchen - Construction
- Effluent Tank
- Community Dog Park



**Incline Village General Improvement District  
Internal Service Funds  
Executive Summary  
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- Incline Beach House
- Beach Access Improvements
- Water and Sewer System Master Plan

**Incline Village General Improvement District  
Internal Service Funds  
Executive Summary  
Operating Budget FY2023/24**

**Building Services**

The Buildings Maintenance Division is an internal service that charges IVGID's operating areas for services, labor, parts, operating supplies, fuel, and any contracted services for the maintenance and repair of IVGID's facilities. As an internal service, the Buildings Maintenance Division operations is intended to result in a balanced budget. The Buildings Maintenance Division's customers include all IVGID departments and venues and its Staff is committed to maintaining a high service level for both internal and external customers

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. The Buildings Maintenance Staff is well equipped to repair and service all District owned facilities. The Buildings Maintenance Division will outsource work to specialty contractors when the repair requires specialty expertise and tooling, significant labor hours, or is more cost effective or time efficient to do the job through contract services.

**Services Provided**

Buildings Maintenance is responsible for general, preventative, and corrective services that maintain the District's facilities as designed, this includes:

- Ensuring the facilities meet health and safety concerns
- Coordinating inspection and maintenance of all District Elevators
- Coordinating all District Facility Fire Inspections with the North Lake Tahoe Fire Protection District. Managing and maintaining all fire protection systems.
- Bidding and contract management in support of capital maintenance activities.
- Assists in planning and executing repair and improvement projects. Projects are prioritized based on the following criteria:
  1. Health and safety
  2. Preventive maintenance
  3. Capital Improvement projects
  4. Special departmental projects

**Budget/Staffing Summary**

| <u>Financial Highlights</u> | <u>Actuals</u><br><u>FY2019-20</u> | <u>Actuals</u><br><u>FY2020-21</u> | <u>Actuals</u><br><u>FY2021-22</u> | <u>Budget</u><br><u>FY2022-23</u> | <u>Baseline</u><br><u>Budget</u><br><u>FY2023-24</u> |
|-----------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|--|
| <u>Sources</u>              | 873,186                            | 786,045                            | 817,807                            | 983,866                           | 1,067,520  |
| <u>Uses</u>                 |                                    |                                    |                                    |                                   |  |
| Personnel                   | 597,058                            | 479,174                            | 471,877                            | 527,653                           | 569,250  |
| Operations & Maintenance    | 366,485                            | 383,573                            | 426,240                            | 441,356                           | 463,900  |
| Capital Improvements        | -                                  | -                                  | -                                  | -                                 | -  |
|                             | <u>963,542</u>                     | <u>862,748</u>                     | <u>898,117</u>                     | <u>969,009</u>                    | <u>1,033,150</u>                                     |
| <u>Staffing</u>             |                                    |                                    |                                    |                                   |  |
| FTE's*                      | 7.5                                | 5.9                                | 4.5                                | 4.0                               | 4.0  |

\*Based on budget

**Incline Village General Improvement District  
Internal Service Funds  
Executive Summary  
Operating Budget FY2023/24**

**Division Highlights – Service Measures**

|                               | Actuals          | Actuals          | Actuals          | Budget           | Baseline<br>Budget |
|-------------------------------|------------------|------------------|------------------|------------------|--------------------|
|                               | <u>FY2019-20</u> | <u>FY2020-21</u> | <u>FY2021-22</u> | <u>FY2022-23</u> | <u>FY2023-24</u>   |
| Total Hours Worked            | 12,480           | 13,559           | 8,177            | 8,320            | 8,320              |
| Billed Productive Hours       | 9,360            | 10,712           | 5,522            | 6,240            | 6,240              |
| Percentage Hours Billed       | 75%              | 79%              | 68%              | 75%              | 75%                |
| Total Work Orders Completed   | 1,300            | 1,300            | 1,220            | 1,300            | 1,300              |
| Work Orders by Contractor     | 260              | 310              | 220              | 200              | 200                |
| Work Orders by Contractor (%) | 20%              | 24%              | 18%              | 15%              | 15%                |

**Budget Highlights**

The FY2023-24 baseline budget for the Building Services Division provides for staffing of 4.0 FTE positions and reflects continuation of out-sourcing janitorial services. Billing rates are established annually to ensure that costs incurred within the division are fully-recovered through internal service charges to user departments for provision of preventative and corrective maintenance and special projects. The FY 2023-24 budget includes a one-time revenue and expense for \$20,000 to resurface the entrance to the Public Works administration building.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
FLEET**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|   | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|---|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Interfund Services                      | 1,111,184            | 1,050,540            | 1,130,616            | 1,463,650                      | 1,588,100                       | 1,540,523                          |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>1,111,184</b>     | <b>1,050,540</b>     | <b>1,130,616</b>     | <b>1,463,650</b>               | <b>1,588,100</b>                | <b>1,540,523</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                      | 503,181              | 478,698              | 493,873              | 645,375                        | 666,337                         | 696,918                            |                                  |                              |
| Employee Fringe                         | 276,552              | 256,695              | 244,765              | 342,669                        | 359,070                         | 383,387                            |                                  |                              |
| <b>Total Personnel Cost</b>             | <b>779,733</b>       | <b>735,393</b>       | <b>738,638</b>       | <b>988,044</b>                 | <b>1,025,407</b>                | <b>1,080,305</b>                   |                                  |                              |
| Services and Supplies                   | 379,712              | 324,442              | 493,373              | 467,560                        | 479,600                         | 474,650                            |                                  |                              |
| Insurance                               | 4,727                | 5,227                | 5,610                | 5,900                          | 6,900                           | 1,200                              |                                  |                              |
| Utilities                               | 1,721                | 1,494                | 1,631                | 1,809                          | 1,700                           | 1,700                              |                                  |                              |
| Cost of Goods Sold                      | -                    | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Depreciation                            | 9,208                | 9,208                | 7,188                | 6,528                          | 5,700                           | 5,700                              |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>1,175,101</b>     | <b>1,075,765</b>     | <b>1,246,441</b>     | <b>1,469,841</b>               | <b>1,519,307</b>                | <b>1,563,555</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>             | <b>(63,917)</b>      | <b>(25,224)</b>      | <b>(115,825)</b>     | <b>(6,191)</b>                 | <b>68,793</b>                   | <b>(23,031)</b>                    |                                  |                              |
| <b>NON OPERATING INCOME</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                     | -                    | -                    | 3                    | 108                            | 108                             | 108                                |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>             | <b>-</b>             | <b>3</b>             | <b>108</b>                     | <b>108</b>                      | <b>108</b>                         |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(63,917)</b>      | <b>(25,224)</b>      | <b>(115,822)</b>     | <b>(6,083)</b>                 | <b>68,901</b>                   | <b>(22,923)</b>                    |                                  |                              |
| <b>CHANGE IN NET POSITION</b>           | <b>(63,917)</b>      | <b>(25,224)</b>      | <b>(115,822)</b>     | <b>(6,083)</b>                 | <b>68,901</b>                   | <b>(22,923)</b>                    |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
FLEET**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|                             | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|-----------------------------|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Interfund Services          | 1,111,184            | 1,050,540            | 1,130,616            | 1,463,650                      | 1,588,100                       | 1,540,523                          |                                  |                              |
| Investment Earnings         | -                    | -                    | 3                    | 108                            | 108                             | 108                                |                                  |                              |
| <b>TOTAL SOURCES</b>        | <b>1,111,184</b>     | <b>1,050,540</b>     | <b>1,130,619</b>     | <b>1,463,758</b>               | <b>1,588,208</b>                | <b>1,540,631</b>                   |                                  |                              |
| <b>USES</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages          | 503,181              | 478,698              | 493,873              | 645,375                        | 666,337                         | 696,918                            |                                  |                              |
| Employee Fringe             | 276,552              | 256,695              | 244,765              | 342,669                        | 359,070                         | 383,387                            |                                  |                              |
| <b>Total Personnel Cost</b> | <b>779,733</b>       | <b>735,393</b>       | <b>738,638</b>       | <b>988,044</b>                 | <b>1,025,407</b>                | <b>1,080,305</b>                   |                                  |                              |
| Services and Supplies       | 379,712              | 324,442              | 493,373              | 467,560                        | 481,600                         | 474,650                            |                                  |                              |
| Insurance                   | 4,727                | 5,227                | 5,610                | 5,900                          | 6,900                           | 1,200                              |                                  |                              |
| Utilities                   | 1,721                | 1,494                | 1,631                | 1,809                          | 1,700                           | 1,700                              |                                  |                              |
| Cost of Goods Sold          | -                    | -                    | -                    | -                              | -                               | -                                  |                                  |                              |
| Capital Improvements        | -                    | -                    | -                    | -                              | 12,000                          | 12,000                             |                                  |                              |
| <b>TOTAL USES</b>           | <b>1,165,893</b>     | <b>1,066,557</b>     | <b>1,239,252</b>     | <b>1,463,313</b>               | <b>1,527,607</b>                | <b>1,569,855</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>        | <b>(54,709)</b>      | <b>(16,016)</b>      | <b>(108,633)</b>     | <b>445</b>                     | <b>60,601</b>                   | <b>(29,223)</b>                    |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
ENGINEERING**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|   | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|---|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Interfund Services                      | 639,450              | 580,920              | 645,788              | 1,018,807                      | 165,800                         | 165,000                            |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>639,450</b>       | <b>580,920</b>       | <b>645,788</b>       | <b>1,018,807</b>               | <b>165,800</b>                  | <b>165,000</b>                     |                                  |                              |
| <b>OPERATING EXPENSE</b>                |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                      | 420,556              | 395,544              | 460,061              | 633,525                        | 644,760                         | 644,760                            |                                  |                              |
| Employee Fringe                         | 179,328              | 178,942              | 117,728              | 291,205                        | 301,340                         | 287,427                            |                                  |                              |
| Total Personnel Cost                    | 599,884              | 574,486              | 577,789              | 924,730                        | 946,100                         | 932,187                            |                                  |                              |
| Professional Services                   | -                    | -                    | 525                  | 15,000                         | 15,000                          | 15,000                             |                                  |                              |
| Services and Supplies                   | 29,777               | 29,774               | 38,512               | 62,461                         | 64,600                          | 45,834                             |                                  |                              |
| Insurance                               | 3,693                | 3,949                | 4,208                | 4,400                          | 5,200                           | 5,200                              |                                  |                              |
| Utilities                               | 2,529                | 3,101                | 3,412                | 2,936                          | 3,300                           | 3,300                              |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>635,883</b>       | <b>611,309</b>       | <b>624,445</b>       | <b>1,009,527</b>               | <b>1,034,200</b>                | <b>1,001,521</b>                   |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>             | <b>3,567</b>         | <b>(30,389)</b>      | <b>21,343</b>        | <b>9,280</b>                   | <b>(868,400)</b>                | <b>(836,521)</b>                   |                                  |                              |
| <b>NON OPERATING INCOME</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                     | -                    | -                    | 38                   | 216                            | 216                             | 216                                |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>             | <b>-</b>             | <b>38</b>            | <b>216</b>                     | <b>216</b>                      | <b>216</b>                         |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>3,567</b>         | <b>(30,389)</b>      | <b>21,381</b>        | <b>9,496</b>                   | <b>(868,184)</b>                | <b>(836,305)</b>                   |                                  |                              |
| <b>CHANGE IN NET POSITION</b>           | <b>3,567</b>         | <b>(30,389)</b>      | <b>21,381</b>        | <b>9,496</b>                   | <b>(868,184)</b>                | <b>(836,305)</b>                   |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
ENGINEERING**

**Prior Fiscal Year - Current Fiscal Year - Preliminary**

|                             | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|-----------------------------|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Interfund Services          | 639,450              | 580,920              | 645,788              | 1,018,807                      | 1,105,400                       | 902,000                            |                                  |                              |
| Investment Earnings         | -                    | -                    | 38                   | 216                            | 216                             | 216                                |                                  |                              |
| <b>TOTAL SOURCES</b>        | <b>639,450</b>       | <b>580,920</b>       | <b>645,826</b>       | <b>1,019,023</b>               | <b>1,105,616</b>                | <b>902,216</b>                     |                                  |                              |
| <b>USES</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages          | 420,556              | 395,544              | 460,061              | 633,525                        | 644,760                         | 644,760                            |                                  |                              |
| Employee Fringe             | 179,328              | 178,942              | 117,728              | 291,205                        | 301,340                         | 287,427                            |                                  |                              |
| <b>Total Personnel Cost</b> | <b>599,884</b>       | <b>574,486</b>       | <b>577,789</b>       | <b>924,730</b>                 | <b>946,100</b>                  | <b>932,187</b>                     |                                  |                              |
| Professional Services       | -                    | -                    | 525                  | 15,000                         | 15,000                          | 15,000                             |                                  |                              |
| Services and Supplies       | 29,777               | 29,774               | 38,512               | 62,461                         | 64,600                          | 45,834                             |                                  |                              |
| Insurance                   | 3,693                | 3,949                | 4,208                | 4,400                          | 5,200                           | 5,200                              |                                  |                              |
| Utilities                   | 2,529                | 3,101                | 3,412                | 2,936                          | 3,300                           | 3,300                              |                                  |                              |
| <b>TOTAL USES</b>           | <b>635,883</b>       | <b>611,309</b>       | <b>624,445</b>       | <b>1,009,527</b>               | <b>1,034,200</b>                | <b>1,001,521</b>                   |                                  |                              |
| <b>SOURCES(USES)</b>        | <b>3,567</b>         | <b>(30,389)</b>      | <b>21,381</b>        | <b>9,496</b>                   | <b>71,416</b>                   | <b>(99,305)</b>                    |                                  |                              |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION  
BY CLASS  
BUILDINGS**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|   | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|---|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>OPERATING INCOME</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Interfund Services                      | 873,186              | 786,045              | 818,519              | 984,646                        | 1,068,300                       | 1,004,646                          |                                  |                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>873,186</b>       | <b>786,045</b>       | <b>818,519</b>       | <b>984,646</b>                 | <b>1,068,300</b>                | <b>1,004,646</b>                   |                                  |                              |
| <b>OPERATING EXPENSE</b>                |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages                      | 404,322              | 313,467              | 311,523              | 341,592                        | 348,075                         | 348,075                            |                                  |                              |
| Employee Fringe                         | 192,736              | 165,708              | 160,354              | 186,061                        | 193,167                         | 184,030                            |                                  |                              |
| <b>Total Personnel Cost</b>             | <b>597,058</b>       | <b>479,174</b>       | <b>471,877</b>       | <b>527,653</b>                 | <b>541,242</b>                  | <b>532,105</b>                     |                                  |                              |
| Services and Supplies                   | 354,025              | 372,560              | 415,394              | 429,891                        | 451,800                         | 452,595                            |                                  |                              |
| Insurance                               | 5,267                | 5,633                | 6,011                | 6,300                          | 7,400                           | 7,400                              |                                  |                              |
| Utilities                               | 7,192                | 5,380                | 4,835                | 5,165                          | 4,700                           | 4,700                              |                                  |                              |
| Depreciation                            | 3,353                | 3,353                | 3,353                | 3,348                          | 1,500                           | 1,500                              |                                  |                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>966,895</b>       | <b>866,101</b>       | <b>901,470</b>       | <b>972,357</b>                 | <b>1,006,642</b>                | <b>998,300</b>                     |                                  |                              |
| <b>NET INCOME (EXPENSE)</b>             | <b>(93,710)</b>      | <b>(80,056)</b>      | <b>(82,951)</b>      | <b>12,289</b>                  | <b>61,658</b>                   | <b>6,346</b>                       |                                  |                              |
| <b>NON OPERATING INCOME</b>             |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Investment Earnings                     | -                    | -                    | (712)                | (780)                          | (780)                           | (780)                              |                                  |                              |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>-</b>             | <b>-</b>             | <b>(712)</b>         | <b>(780)</b>                   | <b>(780)</b>                    | <b>(780)</b>                       |                                  |                              |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(93,710)</b>      | <b>(80,056)</b>      | <b>(83,664)</b>      | <b>11,509</b>                  | <b>60,878</b>                   | <b>5,566</b>                       |                                  |                              |
| <b>CHANGE IN NET POSITION</b>           | <b>(93,710)</b>      | <b>(80,056)</b>      | <b>(83,664)</b>      | <b>11,509</b>                  | <b>60,878</b>                   | <b>5,566</b>                       |                                  |                              |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BY CLASS  
BUILDINGS**

Prior Fiscal Year - Current Fiscal Year - Preliminary

|                             | Actuals<br>FY2019-20 | Actuals<br>FY2020-21 | Actuals<br>FY2021-22 | Adopted<br>Budget<br>FY2022-23 | Baseline<br>Budget<br>FY2023-24 | Preliminary<br>Budget<br>FY2023-24 | Tentative<br>Budget<br>FY2023-24 | Final<br>Budget<br>FY2023-24 |
|-----------------------------|----------------------|----------------------|----------------------|--------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>SOURCES</b>              |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Interfund Services          | 873,186              | 786,045              | 818,519              | 984,646                        | 1,068,300                       | 1,004,646                          |                                  |                              |
| Investment Earnings         | -                    | -                    | (712)                | (780)                          | (780)                           | (780)                              |                                  |                              |
| <b>TOTAL SOURCES</b>        | <b>873,186</b>       | <b>786,045</b>       | <b>817,807</b>       | <b>983,866</b>                 | <b>1,067,520</b>                | <b>1,003,866</b>                   |                                  |                              |
| <b>USES</b>                 |                      |                      |                      |                                |                                 |                                    |                                  |                              |
| Salaries and Wages          | 404,322              | 313,467              | 311,523              | 341,592                        | 348,075                         | 348,075                            |                                  |                              |
| Employee Fringe             | 192,736              | 165,708              | 160,354              | 186,061                        | 193,167                         | 184,030                            |                                  |                              |
| <b>Total Personnel Cost</b> | <b>597,058</b>       | <b>479,174</b>       | <b>471,877</b>       | <b>527,653</b>                 | <b>541,242</b>                  | <b>532,105</b>                     |                                  |                              |
| Services and Supplies       | 354,025              | 372,560              | 415,394              | 429,891                        | 451,800                         | 452,595                            |                                  |                              |
| Insurance                   | 5,267                | 5,633                | 6,011                | 6,300                          | 7,400                           | 7,400                              |                                  |                              |
| Utilities                   | 7,192                | 5,380                | 4,835                | 5,165                          | 4,700                           | 4,700                              |                                  |                              |
| <b>TOTAL USES</b>           | <b>963,542</b>       | <b>862,748</b>       | <b>898,117</b>       | <b>969,009</b>                 | <b>1,005,142</b>                | <b>996,800</b>                     |                                  |                              |
| <b>SOURCES(USES)</b>        | <b>(90,357)</b>      | <b>(76,703)</b>      | <b>(80,311)</b>      | <b>14,857</b>                  | <b>62,378</b>                   | <b>7,066</b>                       |                                  |                              |

| Internal Services              | Fleet               | Engineering      | Bldgs              |                    |
|--------------------------------|---------------------|------------------|--------------------|--------------------|
| Sum of 2024 Departments Budget | 400                 |                  |                    | 400 Total          |
|                                | 410                 | 420              | 430                |                    |
| Row Labels                     | Account Description |                  |                    |                    |
| <b>Revenue</b>                 |                     |                  |                    |                    |
| Ad Valorem                     |                     |                  |                    |                    |
| Consolidated Tax               |                     |                  |                    |                    |
| Sales & Fees                   |                     |                  |                    |                    |
| Facility Fee                   |                     |                  |                    |                    |
| Operating Grants               |                     |                  |                    |                    |
| Interfund                      | (1,540,523)         | (902,000)        | (1,004,646)        | (3,447,169)        |
| Misc. Rev.                     |                     |                  |                    |                    |
| Invest Inc.                    | (108)               | (216)            | 780                | 456                |
| Capital Grants                 |                     |                  |                    |                    |
| <b>Revenue Total</b>           | <b>(1,540,631)</b>  | <b>(902,216)</b> | <b>(1,003,866)</b> | <b>(3,446,713)</b> |
| <b>Expense</b>                 |                     |                  |                    |                    |
| Wages                          | 696,918             | 644,760          | 348,075            | 1,689,753          |
| Benefits                       | 383,387             | 287,427          | 184,030            | 854,844            |
| Professional Services          |                     | 15,000           |                    | 15,000             |
| Services & Supplies            | 474,650             | 45,834           | 452,595            | 973,079            |
| Insurance                      | 1,200               | 5,200            | 7,400              | 13,800             |
| Utilities                      | 1,700               | 3,300            | 4,700              | 9,700              |
| Cost of Goods Sold             |                     |                  |                    |                    |
| Central Services Cost          |                     |                  |                    |                    |
| Defensible Space               |                     |                  |                    |                    |
| Capital Expend.                | 12,000              |                  |                    | 12,000             |
| Debt Service                   |                     |                  |                    |                    |
| Extraordinary                  |                     |                  |                    |                    |
| Transfers                      |                     |                  |                    |                    |
| <b>Expense Total</b>           | <b>1,569,855</b>    | <b>1,001,521</b> | <b>996,800</b>     | <b>3,568,176</b>   |
| <b>Grand Total</b>             | <b>29,223</b>       | <b>99,305</b>    | <b>(7,066)</b>     | <b>121,463</b>     |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**CAPITAL IMPROVEMENT PLAN UPDATE**

Capital Project  
Expense Projects





Multi-Year Capital Improvement Project Summary Report

Run Date: 3/7/23

| Department Description                      | Q             | Project #                               | Project Title  | Approved FY 2023                    | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025  | Approved FY 2026 | Updated FY 2026  | Approved FY 2027 | Update FY 2027   | Planned FY 2028  | Updated FY 2028  | Approved 6-Yr Total | Updated 5-Yr Total       | Project Type                                  |   |
|---|---------------|---|--|-------------------------------------|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------------|---|---|
| General Fund Accounting/Information Systems |               |   | Rolling Stock  |                                     |                  |                 |                  |                  | 33,000           | 33,000           |                  |                  | 30,000           | 30,000           | 63,000              | 63,000                   | F - Rolling Stock                             |   |
|   |               | 1213BD2106                              | Network Closet Updates (HVAC)  | 15,000                              | 25,000           | 25,000          | 25,000           | 25,000           |                  |                  |                  |                  |                  |                  | 50,000              | 50,000                   | G - Equipment & Software                      |   |
|   |               | 1213CE1501                              | Wireless Controller Upgrade  |                                     |                  |                 |                  |                  | 72,000           | 72,000           |                  |                  |                  |                  | 72,000              | 72,000                   | G - Equipment & Software                      |   |
|   |               | 1213CE2101                              | Power Infrastructure Improvements  | 38,000                              | 75,000           | 75,000          |                  |                  |                  |                  | 27,500           | 27,500           |                  |                  | 102,500             | 102,500                  | G - Equipment & Software                      |   |
|   |               | 1213CE2102                              | Network Upgrades - Switches, Controllers, WAP                            | 210,000                             | 95,000           | 195,000         | 50,000           | 50,000           |                  |                  | 95,000           | 95,000           |                  |                  | 240,000             | 340,000                  | G - Equipment & Software                      |   |
|   |               | 1213CE2104                              | Fiber Installation/Replacement   |                                     | 25,000           |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          |   | G - Equipment & Software                      |
|   |               | 1213CE2105                              | Security Cameras   |                                     | 100,000          |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          |   | G - Equipment & Software                      |
|   |               | 1213CO1505                              | Server Storage and Computing Hardware                                    |                                     |                  |                 | 275,000          | 275,000          |                  |                  |                  |                  |                  |                  |                     | 275,000                  | 275,000                                       | G - Equipment & Software                      |
|   |               |   | <b>Total</b>   |                                     | <b>368,000</b>   | <b>195,000</b>  | <b>295,000</b>   | <b>350,000</b>   | <b>350,000</b>   | <b>105,000</b>   | <b>105,000</b>   | <b>122,500</b>   | <b>122,500</b>   | <b>30,000</b>    | <b>30,000</b>       | <b>802,500</b>           | <b>902,500</b>                                |   |
|   | General       |   | 437BLI2104   | IVGD Community Dog Park             |                  | 100,000         |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          |   | A - Major Projects - New Initiatives          |
|   |               | 1099BD1701                              | Administration Services Building   |                                     |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          | B - Major Projects - Existing Facilities      |   |
|   |               | 1099OE1401                              | Admin Printer Copier Replacement - 893 Southwood Administration Building |                                     |                  |                 |                  |                  |                  |                  | 35,000           | 35,000           |                  |                  | 35,000              | 35,000                   | G - Equipment & Software                      |   |
|   |               | 1099CE2201                              | Board Meeting - Technology Upgrades                                      |                                     | 30,000           |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          | G - Equipment & Software                      |   |
|   |               |   | <b>Total</b>   |                                     | <b>130,000</b>   |                 |                  |                  |                  |                  | <b>35,000</b>    | <b>35,000</b>    |                  |                  | <b>35,000</b>       | <b>35,000</b>            |   |   |
| <b>Total General Fund</b>                   |               |   |  | <b>618,800</b>                      | <b>195,000</b>   | <b>295,000</b>  | <b>358,000</b>   | <b>358,000</b>   | <b>105,000</b>   | <b>106,000</b>   | <b>157,500</b>   | <b>157,500</b>   | <b>30,000</b>    | <b>30,000</b>    | <b>837,800</b>      | <b>937,800</b>           |   |   |
| Utilities Public Works Shared               |               | 2097BD1702                              | Replace Public Works Front Security Gate                                 |                                     |                  |                 |                  |                  |                  | 79,320           |                  | 80,000           |                  |                  | 79,320              | 80,000                   | D - Capital Improvement - Existing Facilities |   |
|   |               | 2097BD2301                              | Building B Replacement   |                                     |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          | D - Capital Improvement - Existing Facilities |   |
|   |               | 2097LH1701                              | Pavement Maintenance, Reservoir 3-1 WPS 4-25-1                           | 90,000                              |                  | 250,000         |                  |                  |                  |                  |                  |                  |                  |                  |                     | 250,000                  | 250,000                                       | D - Capital Improvement - Existing Facilities |
|   |               | NEW                                     | Utilities System and Plant Control Upgrades                              |                                     |                  |                 |                  | 250,000          |                  | 250,000          |                  | 250,000          |                  |                  |                     | 750,000                  | 750,000                                       | D - Capital Improvement - Existing Facilities |
|   |               | Rolling Stock                           | Fleet / Vehicle Replacement - PW Shared                                  | 53,700                              | 198,000          | 81,000          | 428,000          | 448,000          | 741,700          | 741,700          | 901,000          | 877,000          | 31,000           | 31,000           | 2,299,700           | 2,176,700                | F - Rolling Stock                             |   |
|   |               | 2097CO2101                              | Public Works Billing Software Replacement                                |                                     | 200,000          |                 |                  | 200,000          |                  |                  |                  |                  |                  |                  |                     | 200,000                  | 200,000                                       | G - Equipment & Software                      |
|   |               | 2097OE1205                              | Large Format Printer Replacement   |                                     |                  |                 |                  |                  | 29,000           | 29,000           |                  |                  |                  |                  |                     | 29,000                   | 29,000  | G - Equipment & Software                      |
|   |               | NEW                                     | Lab Equipment/Expansion  |                                     |                  | 250,000         |                  | 500,000          |                  |                  |                  |                  |                  |                  |                     | 750,000                  | 750,000                                       | G - Equipment & Software                      |
|   |               |   | <b>Total</b>   | <b>143,700</b>                      | <b>398,000</b>   | <b>581,000</b>  | <b>428,000</b>   | <b>1,396,000</b> | <b>770,700</b>   | <b>1,020,700</b> | <b>980,320</b>   | <b>1,207,000</b> | <b>31,000</b>    | <b>31,000</b>    | <b>2,808,000</b>    | <b>4,236,700</b>         |   |   |
|   | Water         |   | 2299DI1702   | Water Pump Station 2-1 Improvements |                  | 320,000         | 400,000          |                  |                  |                  |                  |                  |                  |                  | 100,000             | 320,000                  | 500,000                                       | D - Capital Improvement - Existing Facilities |
|   |               | 2299WS1705                              | Watermain Replacement - Crystal Peak Road                                | 1,500,000                           |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          | D - Capital Improvement - Existing Facilities |   |
|   |               | 2299WS1802                              | Watermain Replacement - Alder Avenue                                     | 65,000                              | 535,000          | 1,250,000       |                  |                  |                  |                  |                  |                  |                  |                  | 535,000             | 1,250,000                | D - Capital Improvement - Existing Facilities |   |
|   |               | 2299WS1803                              | Watermain Replacement - Future   |                                     | 65,000           | 50,000          | 600,000          | 800,000          | 600,000          | 800,000          | 600,000          | 800,000          | 600,000          | 800,000          | 2,465,000           | 3,250,000                | D - Capital Improvement - Existing Facilities |   |
|   |               | 2299WS1804                              | R6-1 Tank Road Construction  |                                     |                  |                 | 125,000          | 125,000          |                  |                  |                  |                  |                  |                  | 125,000             | 125,000                  | D - Capital Improvement - Existing Facilities |   |
|   |               | 2299DI2205                              | R2-1 Reservoir Roof Replacement  |                                     |                  |                 |                  |                  |                  |                  | 300,000          | 300,000          |                  |                  | 300,000             | 300,000                  | D - Capital Improvement - Existing Facilities |   |
|   |               | 2299DI2206                              | R-2 Interior Tank Rehabilitation   |                                     |                  |                 |                  |                  | 120,000          | 120,000          |                  |                  |                  |                  | 120,000             | 120,000                  | D - Capital Improvement - Existing Facilities |   |
|   |               | NEW                                     | Fire Hydrant Replacement Project   |                                     |                  | 250,000         |                  | 250,000          |                  | 250,000          |                  | 250,000          |                  | 250,000          |                     | 1,250,000                | 1,250,000                                     | D - Capital Improvement - Existing Facilities |
|   |               | 2299DI1102                              | Water Pumping Station Improvements                                       | 50,000                              | 50,000           | 100,000         | 50,000           | 100,000          | 50,000           | 100,000          | 70,000           | 100,000          |                  | 100,000          | 220,000             | 500,000                  | E - Capital Maintenance                       |   |
|   |               | 2299DI1401                              | Burnt Cedar Water Disinfection Plant Improvements                        | 25,000                              | 25,000           |                 | 150,000          | 150,000          | 1,500,000        | 1,500,000        |                  |                  |                  |                  | 1,675,000           | 1,650,000                | E - Capital Maintenance                       |   |
|   | Rolling Stock | Fleet / Vehicle Replacement - Water     |  | 31,000                              | 38,000           |                 |                  |                  |                  |                  |                  |                  |                  | 31,000           | 38,000              | F - Rolling Stock        |   |   |
|   | 2299CO2101    | SCADA Management Servers/Network - BCDP |  |                                     |                  | 70,000          | 70,000           |                  |                  |                  |                  |                  |                  | 70,000           | 70,000              | G - Equipment & Software |   |   |
|   | 2299CO2203    | LIMS Software                           |  | 55,000                              |                  |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          | G - Equipment & Software                      |   |
|   | NEW           | BCWDP Emergency Generator Fuel Tank     |  |                                     | 250,000          |                 |                  |                  |                  |                  |                  |                  |                  |                  | 250,000             | 250,000                  | D - Capital Improvement - Existing Facilities |   |
|   |               | <b>Total</b>                            | <b>1,695,000</b>   | <b>1,026,000</b>                    | <b>2,338,000</b> | <b>995,000</b>  | <b>1,495,000</b> | <b>2,270,000</b> | <b>2,770,000</b> | <b>970,000</b>   | <b>1,450,000</b> | <b>600,000</b>   | <b>1,250,000</b> | <b>5,861,000</b> | <b>9,303,000</b>    |                          |   |   |
| Sewer                                       |               | 2524SS1010                              | Effluent Pipeline Project  | 10,000,000                          | 10,000,000       | 14,500,000      | 10,000,000       | 14,500,000       | 10,000,000       | 14,500,000       |                  |                  |                  |                  | 30,000,000          | 43,500,000               | B - Major Projects - Existing Facilities      |   |
|   |               | 2599SS2010                              | Effluent Pond Lining   | 3,000,000                           | 2,250,000        | 2,989,000       |                  |                  |                  |                  |                  |                  |                  |                  | 2,250,000           | 2,989,000                | B - Major Projects - Existing Facilities      |   |
|   |               | 2599DI1703                              | Sewer Pump Station #1 Improvements                                       |                                     | 500,000          |                 |                  |                  |                  |                  |                  |                  |                  |                  |                     |                          |   | D - Capital Improvement - Existing Facilities |





Multi-Year Capital Improvement Project Summary Report

Run Date: 3/17/23

| Department Description               | Q                      | Project #  | Project Title   | Approved FY 2023                     | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 6-YR Total | Updated 6-Yr Total       | Project Type                                  |                          |
|--------------------------------------|------------------------|--|---|--------------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------------|---|--------------------------|
| Internal Service                     |                        | 2599S1702  | WRRF Biosolids Bins   |                                      |                  |                 |                  |                 | 100,000          | 100,000         |                  |                |                 |                 | 100,000             | 100,000                  | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 2599D2209  | SPS#1 Pump Station & Generator Bldg Roof Replacement        |                                      |                  |                 |                  |                 | 255,000          | 255,000         |                  |                |                 |                 | 255,000             | 255,000                  | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 2599B1105  | Roof Replacement Water Resource Recovery Facility           |                                      | 325,000          | 325,000         |                  |                 |                  |                 |                  |                |                 |                 | 325,000             | 325,000                  | E - Capital Maintenance                       |                          |
|                                      |                        | 2599D1104  | Sewer Pumping Station Improvements                          | 50,000                               | 50,000           | 100,000         | 50,000           | 100,000         | 200,000          | 100,000         | 70,000           | 100,000        |                 | 100,000         | 370,000             | 500,000                  | E - Capital Maintenance                       |                          |
|                                      |                        | 2599D11701   | Sewer Pumping Station 14 Improvements                       |                                      |                  |                 | 115,000          | 115,000         | 300,000          | 400,000         |                  |                |                 |                 | 415,000             | 515,000                  | E - Capital Maintenance                       |                          |
|                                      |                        | 2599S1102  | Water Resource Recovery Facility Improvements               | 100,000                              | 175,000          | 175,000         | 475,000          | 475,000         | 400,000          | 400,000         | 175,000          | 175,000        | 175,000         | 175,000         | 1,400,000           | 1,400,000                | E - Capital Maintenance                       |                          |
|                                      |                        | 2599S1103  | Wellands Effluent Disposal Facility Improvements            | 100,000                              | 100,000          | 175,000         | 50,000           | 50,000          | 50,000           | 50,000          | 200,000          | 200,000        |                 |                 | 400,000             | 575,000                  | E - Capital Maintenance                       |                          |
|                                      |                        | 2599S1203  | Sewer Main Rehabilitation                                   | 100,000                              | 100,000          | 100,000         | 100,000          | 100,000         | 500,000          | 500,000         | 300,000          | 300,000        |                 | 300,000         | 1,000,000           | 1,300,000                | E - Capital Maintenance                       |                          |
|                                      |                        | 2599S2107  | Fleet / Vehicle Replacement - Sewer Update Camera Equipment |                                      | 165,000          | 65,000          |                  |                 | 198,000          | 198,000         |                  |                | 90,000          | 47,000          |                     | 410,000                  | 353,000                                       | F - Rolling Stock        |
|                                      |                        | 2599CQ2105   | SCADA Management Servers/Network - WRRF                     |                                      |                  |                 |                  |                 | 70,000           | 70,000          |                  |                |                 |                 |                     | 70,000                   | 70,000  | G - Equipment & Software |
|                                      |                        |  | <b>Total</b>  |                                      | 13,750,000       | 13,185,000      | 18,429,000       | 10,790,000      | 15,340,000       | 12,073,000      | 18,573,000       | 745,000        | 665,000         | 222,000         | 875,000             | 36,995,000               | 51,862,000                                    |                          |
|                                      |                        |  | <b>Total Utilities</b>                                      |                                      | 15,688,700       | 14,589,000      | 21,348,000       | 12,213,000      | 18,231,000       | 15,112,700      | 20,262,700       | 2,886,320      | 3,622,000       | 853,000         | 1,856,000           | 45,464,020               | 65,420,700                                    |                          |
|                                      | Internal Service Fleet |  | Rolling Stock   | Fleet / Vehicle Replacement - Fleet  |                  | 12,000          | 12,000           |                 |                  |                 |                  |                |                 |                 |                     | 12,000                   | 12,000  | F - Rolling Stock        |
|                                      |                        |  | 5190ME1201  | Replacement Shop Tools and Equipment |                  |                 |                  |                 |                  | 18,000          | 18,000           |                |                 |                 |                     | 18,000                   | 18,000  | G - Equipment & Software |
|                                      |                        |  | 5197CO1501  | Fuel Management Program              |                  |                 |                  | 28,000          | 28,000           |                 |                  |                |                 |                 |                     | 28,000                   | 28,000  | G - Equipment & Software |
|                                      |                        | 5197CO1801   | Fleet Software upgrade - manages rolling stock/equip        |                                      |                  |                 | 14,000           | 14,000          |                  |                 |                  |                |                 |                 | 14,000              | 14,000                   | G - Equipment & Software                      |                          |
|                                      |                        |  | <b>Total</b>  |                                      | 12,000           | 12,000          | 42,000           | 42,000          | 18,000           | 18,000          |                  |                |                 |                 | 72,000              | 72,000                   |   |                          |
| Buildings                            |                        | Rolling Stock  | Fleet / Vehicle Replacement - Bldgs.                        |                                      |                  |                 | 21,200           | 21,200          | 45,000           | 45,000          |                  |                | 45,000          | 45,000          | 111,200             | 111,200                  | F - Rolling Stock                             |                          |
|                                      |                        | <b>Total</b>   |   |                                      |                  |                 | 21,200           | 21,200          | 45,000           | 45,000          |                  |                | 45,000          | 45,000          | 111,200             | 111,200                  |   |                          |
|                                      |                        | <b>Total Internal Service</b>                            |   |                                      | 12,000           | 12,000          | 63,200           | 63,200          | 63,000           | 63,000          |                  |                | 45,000          | 45,000          | 183,200             | 183,200                  |   |                          |
| Community Services Championship Golf |                        | 3144BD2101   | Championship Golf Cart Barn Siding Replacement              |                                      |                  |                 | 165,000          | 165,000         |                  |                 |                  |                |                 |                 | 165,000             | 165,000                  | B - Major Projects - Existing Facilities      |                          |
|                                      |                        | 3141GC1901   | Practice Green Expansion                                    |                                      | 30,000           | 30,000          | 200,000          | 200,000         |                  |                 |                  |                |                 |                 | 230,000             | 230,000                  | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 3143GC1201   | Driving Range Nets  |                                      |                  |                 |                  |                 |                  |                 |                  |                | 285,000         | 285,000         | 285,000             | 285,000                  | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 3144BD2602   | Cart Barn Replacement                                       |                                      |                  |                 |                  |                 |                  |                 |                  |                | 1,400,000       |                 | 1,400,000           | 1,400,000                | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 3141GC1103   | Irrigation Improvements                                     |                                      |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                          | E - Capital Maintenance                       |                          |
|                                      |                        | 3141GC1202   | Championship Course Bunkers                                 |                                      |                  |                 | 160,000          |                 | 170,000          | 170,000         | 180,000          | 175,000        |                 | 180,000         | 510,000             | 525,000                  | E - Capital Maintenance                       |                          |
|                                      |                        | 3141LH202  | Cart Path Replacement - Champ Course                        | 55,000                               | 55,000           | 55,000          | 195,000          | 195,000         | 187,500          | 187,500         | 55,000           | 55,000         | 55,000          |                 | 547,500             | 492,500                  | E - Capital Maintenance                       |                          |
|                                      |                        | 3143GC1202   | Driving Range Improvements                                  |                                      | 34,000           | 34,000          |                  |                 |                  |                 |                  |                |                 |                 | 34,000              | 34,000                   | E - Capital Maintenance                       |                          |
|                                      |                        | 3153BD2001   | Recoat Chateau F&B Grill and Catering Kitchen Floors        | 39,700                               |                  |                 |                  |                 |                  |                 | 45,500           | 45,500         |                 |                 | 45,500              | 45,500                   | E - Capital Maintenance                       |                          |
|                                      |                        | 3141LV1898   | Championship Golf Course Electric Cart Fleet and GPS        |                                      |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                          | F - Rolling Stock                             |                          |
|                                      |                        | Rolling Stock  | Fleet / Vehicle Replacement - Champ Course                  | 230,000                              | 281,900          | 146,000         | 209,300          | 195,300         | 185,000          | 171,000         | 282,800          | 344,800        | 453,800         | 227,000         | 1,412,800           | 1,084,100                | F - Rolling Stock                             |                          |
|                                      |                        | 3144FF1702   | Replace Ice-maker Championship Golf Course Cart Barn        |                                      |                  |                 |                  |                 |                  |                 | 11,970           | 11,970         |                 |                 | 11,970              | 11,970                   | G - Equipment & Software                      |                          |
|                                      |                        | 3153FF1801   | Grille Furniture  |                                      |                  |                 |                  |                 |                  |                 |                  |                | 35,200          | 35,200          | 35,200              | 35,200                   | G - Equipment & Software                      |                          |
|                                      |                        | 3153FF2604   | Grille Patio Table and Chairs                               |                                      |                  |                 |                  |                 | 12,380           | 12,380          |                  |                |                 |                 | 12,380              | 12,380                   | G - Equipment & Software                      |                          |
|                                      |                        | 3197LE1748   | Replace Blade Grinding Equipment                            |                                      | 49,000           | 64,500          |                  |                 |                  |                 |                  |                |                 |                 | 49,000              | 64,500                   | G - Equipment & Software                      |                          |
|                                      | 3199OE1501             | Championship Golf Printer Copier Replacement 955 Fairway | 10,000  |                                      |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     | G - Equipment & Software |   |                          |
|                                      |                        | <b>Total</b>   |   | 334,700                              | 449,900          | 329,500         | 929,300          | 755,300         | 554,800          | 540,800         | 575,270          | 632,270        | 2,229,000       | 727,200         | 4,736,350           | 2,895,150                |   |                          |
| Mountain Golf                        |                        | 3241GC1502   | Wash Pad Improvements                                       |                                      | 100,000          |                 |                  |                 |                  |                 |                  |                |                 |                 | 100,000             | 100,000                  | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 3241LH2001   | Mountain Golf Cart Path Replacement - Phase II              | 1,100,000                            |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                          | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 3299BD2201   | Maintenance Bldg / Torch Down Roof Replacement              |                                      | 100,000          | 100,000         |                  |                 |                  |                 |                  |                |                 |                 | 100,000             | 100,000                  | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | NEW  | Mountain Course Fuel Tank Replacement                       |                                      |                  |                 |                  | 100,000         |                  | 500,000         |                  |                |                 |                 |                     |                          | D - Capital Improvement - Existing Facilities |                          |
|                                      |                        | 3241GC1404   | Irrigation Improvements                                     | 18,000                               | 10,000           |                 | 12,000           | 12,000          |                  |                 |                  |                | 800,000         | 800,000         | 822,000             | 812,000                  | E - Capital Maintenance                       |                          |
|                                      | 3241LV1899             | Mountain Course 58 Cart Fleet                            |   | 491,200                              | 491,200          |                 |                  |                 |                  |                 |                  |                |                 | 491,200         | 491,200             | F - Rolling Stock        |   |                          |



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/7/23

| Department Description | Q   | Project #  | Project Title   | Approved FY 2023 | Approved FY 2024 | Updated FY 2024  | Approved FY 2025 | Updated FY 2025  | Approved FY 2026 | Updated FY 2026  | Approved FY 2027 | Update FY 2027   | Planned FY 2028  | Updated FY 2028  | Approved 5-YR Total | Updated 5-Yr Total | Project Type                                  |   |                          |
|------------------------|-----|------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|---|---|--------------------------|
| Facilities             |     |            | Rolling Stock   | 20,000           | 22,000           | 35,000           | 310,500          | 277,000          | -                | -                | -                | 94,000           | 59,000           | 108,000          | 391,500             | 514,000            | F - Rolling Stock                             |   |                          |
|                        |     |            | <b>Total</b>  | <b>1,138,000</b> | <b>723,200</b>   | <b>626,200</b>   | <b>322,500</b>   | <b>389,000</b>   | <b>27,500</b>    | <b>600,000</b>   | <b>60,000</b>    | <b>94,000</b>    | <b>856,000</b>   | <b>908,000</b>   | <b>1,904,700</b>    | <b>2,017,200</b>   |   |   |                          |
|                        |     | 3350BD1302 | Resurface Patio Deck Replace Railings Replace Rock Facia - Chateau                      | -                | -                | -                | -                | 75,000           | 27,500           | -                | -                | -                | -                | -                | -                   | 27,500             | 75,000  | E - Capital Maintenance                       |                          |
|                        |     | 3350BD1808 | Chateau Community Room Ceiling and Beam Refurbishing                                    | -                | -                | -                | -                | -                | 25,000           | 25,000           | -                | -                | -                | -                | -                   | 25,000             | 25,000  | E - Capital Maintenance                       |                          |
|                        |     | 3351BD1703 | Aspen Grove Outdoor Seating BBQ and Landscaping   | 10,000           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | -                  | -   | E - Capital Maintenance                       |                          |
|                        |     |            | Rolling Stock   | -                | -                | -                | -                | -                | -                | -                | -                | 40,000           | 40,000           | -                | -                   | 40,000             | 40,000  | F - Rolling Stock                             |                          |
|                        |     | 3350BD1702 | Upgrade Chateau Community Room Lighting Control Module                                  | -                | -                | -                | -                | -                | -                | -                | -                | 25,620           | 25,620           | -                | -                   | 25,620             | 25,620  | G - Equipment & Software                      |                          |
|                        |     | 3350FF1204 | Catering Kitchen Equipment  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | -                  | -   | G - Equipment & Software                      |                          |
|                        |     | 3350FF1603 | Portable Bars   | -                | -                | -                | -                | -                | 18,375           | 18,375           | -                | -                | -                | -                | -                   | 18,375             | 18,375  | G - Equipment & Software                      |                          |
|                        |     | 3352FF1003 | Catering Ceremony Chairs  | -                | -                | -                | -                | -                | -                | -                | -                | 16,000           | 16,000           | -                | -                   | 16,000             | 16,000  | G - Equipment & Software                      |                          |
|                        |     | 3352FF1104 | Replace Banquet Serviceware   | -                | 12,000           | 12,000           | 75,000           | 75,000           | -                | -                | -                | -                | -                | -                | -                   | 87,000             | 87,000  | G - Equipment & Software                      |                          |
|                        |     | 3352FF1704 | Banquet Tables  | -                | -                | -                | -                | -                | 10,000           | 10,000           | -                | -                | -                | 35,090           | 35,090              | 45,090             | 45,090  | G - Equipment & Software                      |                          |
|                        | Ski |            |   | <b>Total</b>     | <b>10,000</b>    | <b>12,000</b>    | <b>12,000</b>    | <b>75,000</b>    | <b>150,000</b>   | <b>80,875</b>    | <b>53,375</b>    | <b>81,620</b>    | <b>81,620</b>    | <b>35,090</b>    | <b>35,090</b>       | <b>284,595</b>     | <b>332,085</b>                                |   |                          |
|                        |     | 3469LI1805 | Ski Way and Diamond Peak Parking Lot Reconstruction                                     | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | 3,600,000          | -   | B - Major Projects - Existing Facilities      |                          |
|                        |     | 3453BD1806 | Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration                       | 110,000          | 800,000          | 800,000          | -                | -                | -                | -                | -                | -                | -                | -                | -                   | 800,000            | 800,000                                       | D - Capital Improvement - Existing Facilities |                          |
|                        |     | 3462CE1902 | Diamond Peak Fiber Network to Lifts   | -                | -                | -                | -                | -                | -                | -                | -                | 75,000           | 75,000           | -                | -                   | 75,000             | 75,000  | D - Capital Improvement - Existing Facilities |                          |
|                        |     | 3464ME1802 | Diamond Peak Fuel Storage Facility  | -                | -                | -                | 20,000           | 20,000           | 400,000          | 400,000          | -                | -                | -                | -                | -                   | 420,000            | 420,000                                       | D - Capital Improvement - Existing Facilities |                          |
|                        |     | 3462HE1502 | Crystal Express Ski Lift Maintenance and Improvements                                   | -                | 80,000           | -                | -                | 200,000          | 180,000          | -                | -                | 40,000           | 450,000          | -                | -                   | 300,000            | 830,000                                       | E - Capital Maintenance                       |                          |
|                        |     | 3462HE1702 | Lakeview Ski Lift Maintenance and Improvements  | -                | -                | -                | -                | -                | -                | -                | -                | 190,900          | -                | -                | -                   | 190,900            | 210,000                                       | E - Capital Maintenance                       |                          |
|                        |     | 3462HE1711 | Lodgepole Ski Lift Maintenance and Improvements   | 18,000           | -                | -                | 205,000          | 80,000           | -                | -                | 200,000          | 144,900          | -                | -                | -                   | 349,900            | 280,000                                       | E - Capital Maintenance                       |                          |
|                        |     | 3462HE1712 | Red Fox Ski Lift Maintenance and Improvements   | 75,000           | 64,000           | 64,000           | -                | -                | -                | -                | -                | -                | -                | -                | -                   | 64,000             | 64,000  | E - Capital Maintenance                       |                          |
|                        |     |            | Rolling Stock   | 161,000          | 649,900          | 641,000          | 17,500           | 920,000          | 1,151,100        | 184,400          | 18,000           | -                | 320,000          | 428,000          | 737,900             | 2,264,500          | 2,803,300                                     | F - Rolling Stock                             |                          |
|                        |     | 3453FF1706 | Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures                        | 49,000           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | -                  | -   | -   | G - Equipment & Software |
|                        |     | 3453FF1707 | Replacement of Main and Snowflake Lodge Kitchen Equipment                               | -                | -                | -                | 11,000           | -                | -                | -                | -                | -                | -                | -                | -                   | 11,000             | -   | G - Equipment & Software                      |                          |
|                        |     | 3464SI1002 | Snowmaking Infrastructure Replacement   | -                | 425,000          | 350,000          | 200,000          | 100,000          | -                | -                | 600,000          | 200,000          | 250,000          | -                | -                   | 825,000            | 1,310,000                                     | G - Equipment & Software                      |                          |
|                        |     | 3468RE0002 | Replace Ski Rental Equipment  | -                | -                | -                | 340,000          | 300,000          | 210,000          | -                | -                | -                | 160,000          | 380,000          | -                   | 930,000            | 450,000                                       | G - Equipment & Software                      |                          |
|                        |     | 3468RE1609 | Replace Ski Rental Machinery  | -                | -                | -                | 40,000           | 40,000           | -                | -                | -                | -                | -                | -                | 40,000              | 40,000             | 40,000  | G - Equipment & Software                      |                          |
|                        |     | 3499CE2201 | Installation RFID - Software and Gantries   | 410,000          | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | -                  | -   | G - Equipment & Software                      |                          |
|                        |     | 3499OE1502 | Skier Services Administration Printer Copier Replacement 1210 Ski Way                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | -                  | -   | G - Equipment & Software                      |                          |
| Ski Master Plan        |     |            | <b>Total</b>  | <b>823,000</b>   | <b>2,018,900</b> | <b>1,855,000</b> | <b>833,500</b>   | <b>1,660,000</b> | <b>5,541,100</b> | <b>1,564,400</b> | <b>668,800</b>   | <b>1,285,000</b> | <b>805,000</b>   | <b>947,900</b>   | <b>9,870,300</b>    | <b>7,292,300</b>   |   |   |                          |
|                        |     | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities       | -                | 250,000          | 250,000          | 4,500,000        | 4,500,000        | -                | -                | -                | -                | -                | -                | -                   | 4,750,000          | 4,750,000                                     | A - Major Projects - New Initiatives          |                          |
|                        |     | 3653BD1503 | 2015 Ski Area Master Plan Implementation - Phase 3 Mountain Trail and Lift Improvements | -                | -                | -                | -                | -                | -                | -                | -                | -                | 19,500           | 19,500           | 19,500              | 19,500             | 19,500  | A - Major Projects - New Initiatives          |                          |
|                        |     | 3653BD1504 | 2015 Ski Area Master Plan Implementation - Phase 4 Mountain Lift Improvements           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | -                  | -   | A - Major Projects - New Initiatives          |                          |
| Parks                  |     |            | <b>Total</b>  | <b>250,000</b>   | <b>250,000</b>   | <b>4,500,000</b> | <b>4,500,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>1,000,000</b> | <b>4,769,500</b>    | <b>4,769,500</b>   |   |   |                          |
|                        |     | 4378LI2104 | IVGID Community Dog Park  | -                | 1,000,000        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                   | 1,000,000          | 1,000,000                                     | A - Major Projects - New Initiatives          |                          |
|                        |     | 4378RS1501 | Replace Playground - Incline Park   | -                | -                | -                | 20,000           | 20,000           | -                | -                | 150,000          | 150,000          | -                | -                | 170,000             | 170,000            | D - Capital Improvement - Existing Facilities |   |                          |
|                        |     | 4378BD1605 | Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement                    | -                | -                | -                | 250,000          | -                | -                | -                | -                | 250,000          | -                | -                | 250,000             | 250,000            | D - Capital Improvement - Existing Facilities |   |                          |
|                        |     | 4378BD1701 | Dumpster enclosure - Incline Park   | -                | 45,000           | -                | -                | 45,000           | -                | -                | -                | -                | -                | -                | 45,000              | 45,000             | D - Capital Improvement - Existing Facilities |   |                          |
|                        |     | 4378BD1710 | Storage Container replacement   | -                | -                | -                | -                | -                | -                | -                | 20,000           | 20,000           | -                | -                | 20,000              | 20,000             | D - Capital Improvement - Existing Facilities |   |                          |
|                        |     | 4378BD1801 | Preston Field Retaining Wall Replacement  | -                | 430,000          | -                | -                | 500,000          | -                | -                | -                | -                | -                | -                | 430,000             | 500,000            | D - Capital Improvement - Existing Facilities |   |                          |





Multi-Year Capital Improvement Project Summary Report

Run Date: 3/17/23

| Department Description    | Q      | Project #                | Project Title  | Approved FY 2023                  | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 6-Yr Total | Updated 6-Yr Total | Project Type                                  |   |
|---------------------------|--------|--------------------------|--|-----------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------|---|---|
| Tennis                    |        | 4378BD2102               | Baling cage - Incline Park                                   |                                   |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | D - Capital Improvement - Existing Facilities |   |
|                           |        | 4378BD2201               | Incline Park 2 bleacher replacement                          |                                   |                  |                 |                  |                 |                  |                 | 45,000           | 75,000         |                 |                 | 45,000              | 75,000             | D - Capital Improvement - Existing Facilities |   |
|                           |        | 4378BD2202               | Skate Park Enhancement                                       | 10,000                            | 150,000          | -250,000        | 20,000           |                 | 10,000           |                 |                  |                |                 |                 | 180,000             | 250,000            | D - Capital Improvement - Existing Facilities |   |
|                           |        | 4378ME2203               | Central Irrigation Controller Upgrade                        |                                   |                  |                 | 60,000           | 60,000          |                  |                 |                  |                |                 |                 | 60,000              | 60,000             | D - Capital Improvement - Existing Facilities |   |
|                           |        | 4378RS1501               | Replace Playgrounds - Incline Park                           |                                   |                  |                 |                  | 20,000          |                  |                 |                  | 150,000        |                 |                 |                     | 170,000            | D - Capital Improvement - Existing Facilities |   |
|                           |        | 4378LI1303               | Pavement Maintenance-Rehabilitation, Village Green Parking   |                                   |                  |                 |                  |                 |                  |                 |                  |                |                 | 450,000         | 450,000             | 450,000            | 450,000                                       | E - Capital Maintenance                       |
|                           |        | 4378LI1403               | Pavement Maintenance, Preston Field                          |                                   |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | E - Capital Maintenance                       |   |
|                           |        | 4378RS1601               | Replace Playgrounds - Preston                                |                                   | 20,000           | 10,000          |                  |                 | 200,000          | 200,000         |                  |                |                 |                 | 220,000             | 210,000            | E - Capital Maintenance                       |   |
|                           |        | Rolling Stock            | Fleet / Vehicle Replacement - Parks                          | 120,000                           | 28,500           |                 | 149,000          | 46,000          |                  |                 |                  | 147,100        | 147,100         | 105,575         | 82,000              | 428,175            | 275,100                                       | F - Rolling Stock                             |
|                           |        | 4378RS2204               | GPS Field Stripper   |                                   | 12,000           |                 |                  | 12,000          |                  |                 |                  |                |                 |                 |                     | 12,000             | 12,000  | G - Equipment & Software                      |
|                           |        | Total                    |  |                                   | 130,000          | 1,683,500       | 260,000          | 499,000         | 1,703,000        | 210,000         | 450,000          | 362,100        | 542,100         | 555,575         | 532,000             | 3,310,175          | 3,487,100                                     |   |
|                           | Tennis |                          | Total  | Resurface Tennis Courts 5 thru 7  |                  |                 |                  |                 | 2,000,000        |                 |                  |                |                 |                 |                     |                    | 2,000,000                                     | D - Capital Improvement - Existing Facilities |
|                           |        |                          |  | Resurface Tennis Courts 3 thru 4  |                  |                 |                  | 10,000          | 10,000           |                 | 2,000,000        |                |                 |                 |                     | 10,000             | 2,010,000                                     | D - Capital Improvement - Existing Facilities |
|                           |        |                          | 4588RS1501   | Resurface Tennis Courts 1 and 2   |                  |                 |                  |                 |                  |                 |                  |                | 2,000,000       |                 |                     |                    |   | D - Capital Improvement - Existing Facilities |
|                           |        |                          | 4588RS1401   | Resurface Tennis Courts 8-9-10-11 |                  |                 |                  |                 |                  |                 |                  | 19,000         | 19,000          |                 |                     | 19,000             | 19,000  | E - Capital Maintenance                       |
|                           |        | 4588RS1402               | Resurface Tennis Courts 3 thru 7                             |                                   | 23,000           | 25,000          |                  |                 |                  |                 |                  |                |                 |                 | 23,000              | 25,000             | E - Capital Maintenance                       |   |
|                           |        | 4588ME1701               | Ball Machines for Tennis Center                              |                                   |                  |                 |                  |                 |                  |                 | 17,000           | 17,000         |                 |                 | 17,000              | 17,000             | G - Equipment & Software                      |   |
| Recreation Center         |        | Total                    |  |                                   | 23,000           | 25,000          | 10,000           | 2,010,000       |                  | 2,019,000       | 36,000           | 2,017,000      |                 |                 | 69,000              | 6,071,000          |   |   |
|                           |        | 4884BD2205               | Recreation Center-Expansion Project                          | 25,435,000                        |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |   | A - Major Projects - New Initiatives          |
|                           |        | 4884BD1803               | UV Replacement at Recreation center                          |                                   |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |   | D - Capital Improvement - Existing Facilities |
|                           |        | 4884BD2202               | Rec Center Exterior Wall Waterproofing & French Drain        | 100,000                           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |   | D - Capital Improvement - Existing Facilities |
|                           |        | 4884BD1905               | Replace Condensing Unit 2 and 4                              |                                   |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |   | D - Capital Improvement - Existing Facilities |
|                           |        | 4884LI1102               | Recreation Center Parking Lot Reconstruction                 |                                   |                  |                 | 950,000          | 950,000         |                  |                 |                  |                |                 |                 | 950,000             | 950,000            | E - Capital Maintenance                       |   |
|                           |        | 4884RS1503               | Replaster Recreation Center Pool                             |                                   |                  |                 |                  |                 |                  |                 | 200,000          | 200,000        |                 |                 | 200,000             | 200,000            | E - Capital Maintenance                       |   |
|                           |        | 4885DI1606               | Pool Facility Deck/Floor Re-coat                             |                                   |                  |                 |                  |                 |                  |                 | 38,000           | 38,000         |                 |                 | 38,000              | 38,000             | E - Capital Maintenance                       |   |
|                           |        | 4884BD1702               | Replace Bird Netting   |                                   |                  |                 |                  |                 | 17,720           | 17,720          |                  |                |                 |                 | 17,720              | 17,720             | G - Equipment & Software                      |   |
|                           |        | 4884BD1804               | Chemtrol System for Recreation Center Pool                   | 22,000                            |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |   | G - Equipment & Software                      |
|                           |        | 4886LE0001               | Fitness Equipment  | 49,000                            | 70,000           | 70,000          | 57,200           | 57,200          | 51,300           | 51,300          |                  |                |                 |                 | 178,500             | 178,500            | G - Equipment & Software                      |   |
|                           |        | 4899OE1607               | Recreation Center Printer Copier Replacement 980 Incline Way |                                   |                  |                 |                  |                 | 25,000           | 25,000          |                  |                |                 |                 | 25,000              | 25,000             | G - Equipment & Software                      |   |
|                           |        | NEW                      | HVAC System Replacement                                      |                                   |                  | 175,000         |                  | 175,000         |                  | 150,000         |                  |                |                 |                 |                     | 500,000            |   | D - Capital Improvement - Existing Facilities |
|                           |        | NEW                      | Upstairs Lighting Upgrade                                    |                                   |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |   | D - Capital Improvement - Existing Facilities |
|                           |        | NEW                      | Xero-Scape West Front Entry Area                             |                                   |                  | 50,000          |                  |                 |                  |                 |                  |                |                 |                 |                     | 50,000             |   | E - Capital Maintenance                       |
| Community Services Shared |        | Rolling Stock            | Fleet / Vehicle Replacement - Comm. Services Shared          |                                   | 64,000           | 64,000          |                  |                 | 45,800           | 45,800          | 35,000           | 35,000         |                 |                 | 80,800              | 80,800             | F - Rolling Stock                             |   |
|                           |        | Total                    |  | 25,606,000                        | 70,000           | 295,000         | 1,007,200        | 1,182,200       | 139,820          | 289,820         | 273,000          | 273,000        |                 |                 | 1,490,020           | 2,040,020          |   |   |
|                           |        | Total                    |  |                                   | 64,000           | 64,000          |                  |                 |                  |                 |                  |                | 64,000          | 64,000          | 128,000             | 128,000            |   |   |
|                           | Total  | Total Community Services |  | 28,041,700                        | 5,294,600        | 3,716,700       | 8,176,600        | 12,349,600      | 6,526,675        | 8,517,475       | 1,996,790        | 4,904,990      | 4,876,165       | 3,233,690       | 26,564,630          | 29,122,355         |   |   |



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/1/23

| Department Description | Q | Project #     | Project Title   | Approved FY 2023  | Approved FY 2024  | Updated FY 2024   | Approved FY 2025  | Updated FY 2025   | Approved FY 2026  | Updated FY 2026   | Approved FY 2027 | Update FY 2027   | Planned FY 2028  | Updated FY 2028  | Approved 5-YR Total | Updated 5-Yr Total | Project Type                                  |
|------------------------|---|---------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|---|
| Beaches                |   |               |   |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |                  |                     |                    |   |
|                        |   | 3973L1302     | Incline Beach Facility Replacement                                    |                   | 3,250,000         | 6,100,000         |                   |                   |                   |                   |                  |                  |                  |                  | 3,250,000           | 6,100,000          | B - Major Projects - Existing Facilities      |
|                        |   | 3972BD1501    | Beaches Beautification and Retaining Wall Enhancement and Replacement | 55,000            | 55,000            | 55,000            | 55,000            | 55,000            |                   |                   |                  |                  |                  |                  | 110,000             | 110,000            | D - Capital Improvement - Existing Facilities |
|                        |   | 3972BD1710    | Storage Container Replacement   |                   |                   |                   |                   |                   |                   |                   |                  |                  | 40,000           | 40,000           | 40,000              | 40,000             | D - Capital Improvement - Existing Facilities |
|                        |   | 3972FF1205    | All Beaches Picnic Tables   |                   |                   |                   |                   |                   |                   |                   |                  |                  | 14,250           | 14,250           | 14,250              | 14,250             | D - Capital Improvement - Existing Facilities |
|                        |   | 3972BD2101    | Ski Beach Boat Ramp Improvement Project                               | 100,000           | 1,500,000         | 500,000           |                   |                   |                   |                   |                  |                  |                  |                  | 1,500,000           | 500,000            | D - Capital Improvement - Existing Facilities |
|                        |   | 3999BD1708    | Ski Beach Bridge Replacement  | 120,000           |                   |                   |                   |                   |                   |                   |                  |                  |                  |                  |                     |                    | D - Capital Improvement - Existing Facilities |
|                        |   | 3999L1902     | Burnt Cedar Beach Eastern Stormwater Improvements                     |                   |                   |                   |                   |                   | 190,000           |                   |                  |                  |                  |                  | 190,000             |                    | D - Capital Improvement - Existing Facilities |
|                        |   | 3999FF2201    | Beach Furnishings   | 10,000            | 10,000            | 10,000            | 10,000            | 10,000            | 10,000            |                   | 10,000           | 10,000           |                  |                  | 40,000              | 30,000             | D - Capital Improvement - Existing Facilities |
|                        |   | 3999ME2202    | Central Irrigation Controller Upgrade                                 |                   |                   |                   | 30,000            | 30,000            |                   |                   |                  |                  |                  |                  | 30,000              | 30,000             | D - Capital Improvement - Existing Facilities |
|                        |   | 3999BD2203    | Third Creek Fence Redesign and Replacement                            |                   |                   |                   | 15,000            | 15,000            |                   |                   |                  |                  |                  |                  | 15,000              | 15,000             | D - Capital Improvement - Existing Facilities |
|                        |   | 3999L2204     | Ski and Incline Beach Landscape Enhancement                           |                   |                   |                   | 15,000            | 15,000            |                   |                   |                  |                  |                  |                  | 15,000              | 15,000             | D - Capital Improvement - Existing Facilities |
|                        |   | 3972BD2102    | Beach Access Improvements   | 200,000           | 200,000           |                   | 200,000           | 400,000           |                   |                   |                  |                  |                  |                  | 400,000             | 400,000            | D - Capital Improvement - Existing Facilities |
|                        |   | 3972BD1301    | Reconstruct Pavement - Ski Beach                                      |                   | 250,000           |                   |                   | 250,000           |                   |                   |                  |                  |                  |                  | 250,000             | 250,000            | E - Capital Maintenance                       |
|                        |   | 3972L11201    | Pavement Maintenance, Incline Beach                                   |                   |                   |                   |                   |                   |                   |                   |                  | 350,000          |                  |                  |                     | 350,000            | D - Capital Improvement - Existing Facilities |
|                        |   | 3972L1202     | Pavement Reconstruction - Burnt Cedar Beach                           |                   |                   |                   |                   |                   | 835,000           | 835,000           |                  |                  |                  |                  | 835,000             | 835,000            | E - Capital Maintenance                       |
|                        |   | 3972RS1701    | Replace Playgrounds - Beaches   |                   | 7,500             | 7,500             | 150,000           | 150,000           | 150,000           | 150,000           |                  |                  |                  |                  | 307,500             | 307,500            | E - Capital Maintenance                       |
|                        |   | 3999BD1703    | Replace Ski Beach Entrance Gate                                       |                   |                   |                   | 54,000            | 54,000            |                   |                   | 25,000           | 25,000           |                  |                  | 25,000              | 25,000             | E - Capital Maintenance                       |
|                        |   | Rolling Stock | Fleet / Vehicle Replacement - Beaches                                 |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |                  | 54,000              | 54,000             | F - Rolling Stock                             |
| <b>Grand Total</b>     |   |               |   | <b>495,000</b>    | <b>5,272,500</b>  | <b>6,672,500</b>  | <b>529,000</b>    | <b>979,000</b>    | <b>1,185,000</b>  | <b>985,000</b>    | <b>35,000</b>    | <b>395,000</b>   | <b>54,250</b>    | <b>54,250</b>    | <b>7,075,750</b>    | <b>9,075,750</b>   |   |
|                        |   |               |   | <b>44,633,499</b> | <b>15,363,099</b> | <b>32,944,299</b> | <b>21,311,709</b> | <b>31,972,709</b> | <b>22,993,375</b> | <b>27,634,175</b> | <b>4,884,619</b> | <b>8,969,499</b> | <b>5,552,419</b> | <b>5,318,949</b> | <b>80,125,199</b>   | <b>104,739,595</b> |   |





2023/24 Capital Plan Summary Report - EXPENSE ITEMS  
Run Date: 3/27/23

| Department Description | Q                             | Project #   | Project Title   | Project Manager                     | Approved FY 2023 | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 5-YR Total | Updated 5-Yr Total | Project Type                       |                                    |
|------------------------|-------------------------------|---|---|-------------------------------------|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------|------------------------------------|------------------------------------|
| General Fund           |                               | 1213CO1803  | Microsoft Office Licenses   | Director of IT                      |                  |                  |                 |                  |                 |                  |                 |                  |                | 11,100          | 11,100          | 11,100              | 11,100             | I - Equipment & Software - Expense |                                    |
|                        |                               | 1213CO1804  | Windows Server Operating System                                       | Director of IT                      |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | I - Equipment & Software - Expense |                                    |
|                        |                               | 1212OE1701  | Accounting Printer Replacement  | Director of Finance                 | 8,400            |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | I - Equipment & Software - Expense |                                    |
|                        |                               | 1213CE2103  | Email - Microsoft Office 365 (Hosted)                                 | Director of IT                      |                  | 75,000           | 75,000          | 60,000           | 60,000          | 60,000           | 60,000          | 60,000           | 60,000         | 60,000          | 60,000          | 315,000             | 315,000            | I - Equipment & Software - Expense |                                    |
|                        |                               | 1213CO1703  | District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers | IT Technician                       | 75,000           | 75,000           | 75,000          | 75,000           | 75,000          | 75,000           | 75,000          | 75,000           | 75,000         | 75,000          |                 | 300,000             | 300,000            | I - Equipment & Software - Expense |                                    |
|                        |                               | <b>Total</b>  |   |                                     |                  | 150,000          | 150,000         | 135,000          | 135,000         | 135,000          | 135,000         | 135,000          | 135,000        | 135,000         | 71,100          | 71,100              | 626,100            | 626,100                            |                                    |
|                        |                               | 499OE1399   | Web Site Redesign and Upgrade   |                                     | 10,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                                    | I - Equipment & Software - Expense |
|                        |                               | 1099L1705   | Pavement Maintenance - Administration Building                        | Senior Engineer                     | 5,000            | 5,000            | 5,000           | 5,000            | 5,000           | 5,000            | 5,000           | 5,000            | 5,000          | 5,000           |                 | 20,000              | 20,000             | H - Capital Maintenance - Expense  |                                    |
|                        |                               | <b>Total</b>  |   |                                     | 15,000           | 5,000            | 5,000           | 5,000            | 5,000           | 5,000            | 5,000           | 5,000            | 5,000          | 5,000           |                 | 20,000              | 20,000             |                                    |                                    |
|                        |                               | <b>Total General Fund</b>                                 |   |                                     | <b>86,400</b>    | <b>155,000</b>   | <b>155,000</b>  | <b>140,000</b>   | <b>140,000</b>  | <b>140,000</b>   | <b>140,000</b>  | <b>140,000</b>   | <b>140,000</b> | <b>140,000</b>  | <b>71,100</b>   | <b>71,100</b>       | <b>646,100</b>     | <b>646,100</b>                     |                                    |
| Utilities              |                               | 2097BD1202  | Paint Interio Building #A   | Buildings Superintendent            |                  | 40,000           | 49,000          |                  |                 |                  |                 |                  |                |                 |                 | 40,000              | 49,000             | H - Capital Maintenance - Expense  |                                    |
|                        |                               | 2097BD1204  | New Carpet Building #A  | Buildings Superintendent            |                  | 47,000           | 47,000          |                  |                 |                  |                 |                  |                |                 |                 | 47,000              | 47,000             | H - Capital Maintenance - Expense  |                                    |
|                        |                               | 2097DI1401  | Adjust Utility Facilities in NDOT/Washoe County Right of Way          | Senior Engineer                     | 60,000           | 60,000           | 60,000          | 60,000           | 60,000          | 65,000           | 60,000          | 60,000           | 60,000         | 60,000          | 60,000          | 300,000             | 300,000            | H - Capital Maintenance - Expense  |                                    |
|                        |                               | 2097LE1723  | 2004 9' Western Snow Plow #542A                                       | Fleet Superintendent                |                  |                  |                 |                  |                 |                  |                 |                  |                |                 | 8,000           | 8,000               | 8,000              | F - Rolling Stock                  |                                    |
|                        |                               | 2097L1401   | Pavement Maintenance, Utility Facilities                              | Senior Engineer                     | 180,000          | 12,500           | 12,500          | 260,000          | 260,000         | 260,000          | 260,000         | 260,000          | 12,500         | 12,500          | 67,500          | 67,500              | 612,500            | 612,500                            | H - Capital Maintenance - Expense  |
|                        |                               | 499OE1399   | Web Site Redesign and Upgrade   |                                     | 10,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                                    | I - Equipment & Software - Expense |
|                        |                               | 2097BD2201  | Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C | District Project Manager            | 100,000          |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                                    | H - Capital Maintenance - Expense  |
|                        |                               | 2097DI2202  | Utility Infrastructure Masterplan                                     | Engineering Manager                 | 500,000          |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                                    | J - Capital Improvement - Expense  |
|                        |                               | <b>NEW</b>  | <b>Utility SCADA Masterplan</b>                                       |                                     |                  |                  | 180,000         |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | 180,000                            |                                    |
|                        |                               | <b>Total</b>  |   |                                     | <b>850,000</b>   | <b>159,500</b>   | <b>248,500</b>  | <b>320,000</b>   | <b>320,000</b>  | <b>320,000</b>   | <b>320,000</b>  | <b>320,000</b>   | <b>72,500</b>  | <b>72,500</b>   | <b>128,500</b>  | <b>128,500</b>      | <b>1,907,500</b>   | <b>1,996,500</b>                   |                                    |
|                        |                               | 2299DI1103  | Replace Commercial Water Meters, Vaults and Lids                      | Collection/Distribution Supervisor  | 40,000           | 20,000           | 20,000          | 20,000           | 20,000          | 20,000           | 20,000          | 20,000           | 40,000         | 40,000          |                 | 40,000              | 100,000            | 140,000                            | H - Capital Maintenance - Expense  |
|                        |                               | 2299DI1204  | Water Reservoir Coatings and Site Improvements                        | Utility Maintenance Specialist      | 60,000           | 80,000           | 80,000          | 55,000           | 55,000          | 85,000           | 85,000          | 60,000           | 60,000         |                 |                 | 60,000              | 280,000            | 360,000                            | H - Capital Maintenance - Expense  |
|                        |                               | 2299DI2603  | Residential meter and electronics replacement                         | Collection/Distribution Supervisor  |                  | 150,000          | 150,000         | 250,000          | 250,000         | 250,000          | 250,000         | 500,000          | 250,000        |                 |                 | 250,000             | 1,150,000          | 1,150,000                          | H - Capital Maintenance - Expense  |
|                        |                               | 2299DI2204  | WPS Generator Fuel Tank Protection                                    | Utility Maintenance Specialist      |                  |                  |                 |                  |                 |                  |                 | 75,000           | 75,000         |                 |                 | 75,000              | 75,000             | H - Capital Maintenance - Expense  |                                    |
|                        |                               | 2299DI2207  | BCWDP Production Meter 24"  | Engineering Manager                 |                  |                  |                 | 50,000           | 50,000          |                  |                 |                  |                |                 |                 | 50,000              | 50,000             | H - Capital Maintenance - Expense  |                                    |
|                        | <b>Total</b>                  |   |   | <b>100,000</b>                      | <b>250,000</b>   | <b>290,000</b>   | <b>375,000</b>  | <b>375,000</b>   | <b>365,000</b>  | <b>365,000</b>   | <b>675,000</b>  | <b>425,000</b>   |                |                 | <b>370,000</b>  | <b>1,865,000</b>    | <b>1,775,000</b>   |                                    |                                    |
|                        | 2599BD1105X                   | Building Upgrades Water Resource Recovery Facility        | Utility Superintendent  | 30,000                              |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | H - Capital Maintenance - Expense  |                                    |
|                        | 2599SS1203X                   | Replace & Re-line Sewer Mains, Manholes and Appurtenances | Senior Engineer   | 55,000                              | 105,000          | 70,000           | 55,000          | 70,000           | 55,000          | 70,000           | 55,000          | 70,000           |                | 160,000         | 70,000          | 430,000             | 350,000            | H - Capital Maintenance - Expense  |                                    |
|                        | 2599SS2208                    | Effluent Pipeline Repairs                                 | Utility Superintendent  | 100,000                             |                  |                  |                 |                  | 100,000         | 100,000          |                 |                  |                |                 |                 |                     | 300,000            | H - Capital Maintenance - Expense  |                                    |
|                        | <b>Total</b>                  |   |   | <b>185,000</b>                      | <b>105,000</b>   | <b>170,000</b>   | <b>55,000</b>   | <b>170,000</b>   | <b>55,000</b>   | <b>170,000</b>   | <b>55,000</b>   | <b>70,000</b>    | <b>70,000</b>  | <b>160,000</b>  | <b>70,000</b>   | <b>430,000</b>      | <b>800,000</b>     |                                    |                                    |
|                        | <b>Total Utilities</b>        |   |   | <b>1,125,000</b>                    | <b>514,500</b>   | <b>769,500</b>   | <b>760,000</b>  | <b>965,000</b>   | <b>730,000</b>  | <b>845,000</b>   | <b>802,500</b>  | <b>867,500</b>   | <b>867,500</b> | <b>296,500</b>  | <b>875,500</b>  | <b>3,082,500</b>    | <b>3,821,800</b>   |                                    |                                    |
| Fleet                  |                               | 5197LE1720  | Replace 2007 Vehicle/Equipment Trailer #529                           | Fleet Superintendent                |                  | 12,000           |                 |                  |                 |                  |                 |                  |                |                 |                 | 12,000              |                    | F - Rolling Stock                  |                                    |
|                        |                               | 5190ME1201  | Replacement Shop Tools and Equipment                                  | Fleet Superintendent                |                  |                  |                 |                  |                 | 18,000           | 18,000          |                  |                |                 |                 | 18,000              | 18,000             | G - Equipment & Software           |                                    |
|                        |                               | 5197CO1501  | Fuel Management Program   | Fleet Superintendent                |                  |                  |                 | 28,000           | 28,000          |                  |                 |                  |                |                 |                 | 28,000              | 28,000             | G - Equipment & Software           |                                    |
|                        |                               | 5197CO1801  | Fleet Software upgrade - manages rolling stock/equip                  | Fleet Superintendent                |                  |                  |                 | 14,000           | 14,000          |                  |                 |                  |                |                 |                 | 14,000              | 14,000             | G - Equipment & Software           |                                    |
|                        |                               | <b>Total</b>  |   |                                     |                  | <b>12,000</b>    |                 | <b>42,000</b>    | <b>42,000</b>   | <b>18,000</b>    | <b>18,000</b>   |                  |                |                 |                 | <b>72,000</b>       | <b>60,000</b>      |                                    |                                    |
| Buildings              |                               | 5394LE1723  | 2003 Genie Scissor Lift   | Fleet Superintendent                |                  |                  |                 | 16,000           | 16,000          |                  |                 |                  |                |                 |                 | 16,000              | 16,000             | F - Rolling Stock                  |                                    |
|                        |                               | 5394LE1724  | 2004 Equipment Trailer (TR)   | Fleet Superintendent                |                  |                  |                 | 5,200            | 5,200           |                  |                 |                  |                |                 |                 | 5,200               | 5,200              | F - Rolling Stock                  |                                    |
|                        |                               | 5394LV1720  | Replace 2005 Service Truck 4x4 (1-ton) #555                           | Fleet Superintendent                |                  |                  |                 |                  |                 | 45,000           | 45,000          |                  |                |                 |                 | 45,000              | 45,000             | F - Rolling Stock                  |                                    |
|                        |                               | <b>Total</b>  |   |                                     |                  |                  |                 | <b>21,200</b>    | <b>21,200</b>   | <b>45,000</b>    | <b>45,000</b>   |                  |                |                 |                 | <b>66,200</b>       | <b>66,200</b>      |                                    |                                    |
|                        | <b>Total Internal Service</b> |   |   |                                     | <b>12,000</b>    |                  | <b>63,200</b>   | <b>63,200</b>    | <b>63,000</b>   | <b>63,000</b>    |                 |                  |                |                 | <b>126,200</b>  | <b>126,200</b>      |                    |                                    |                                    |
| Community Services     |                               | 3141GC1103  | Irrigation Improvements   | Grounds Superintendent/Golf Courses | 15,000           | 20,000           | 20,000          | 20,000           | 20,000          |                  |                 | 15,000           | 15,000         | 13,000          | 13,000          | 68,000              | 88,000             | H - Capital Maintenance - Expense  |                                    |
|                        |                               | 3141LI1201  | Pavement Maintenance of Parking Lots - Champ Course & Chateau         | Senior Engineer                     | 25,000           | 5,000            | 5,000           | 5,000            | 5,000           | 5,000            | 5,000           | 20,000           | 20,000         | 5,000           | 5,000           | 40,000              | 40,000             | H - Capital Maintenance - Expense  |                                    |
|                        |                               | 3153BC0201  | Recoat Chateau F&B Grill and Catering Kitchen Floors                  | Buildings Superintendent            |                  |                  |                 |                  |                 |                  |                 |                  | 45,500         | 950             | 950             | 950                 | 46,450             | H - Capital Maintenance - Expense  |                                    |
|                        |                               | 3153FF1204  | Champ Grill Kitchen Equipment   | Food and Beverage Manager           |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | I - Equipment & Software - Expense |                                    |



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/12/23

| Department Description | Project #   | Project Title  | Project Manager   | Approved FY 2023 | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Updated FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 5-Yr Total | Updated 5-Yr Total | Project Type                       |
|------------------------|-------------|--|---|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|-----------------|-----------------|---------------------|--------------------|------------------------------------|
|                        | 3197LE1720  | 2019 Lily Fertilizer Spreader #789   | Fleet Superintendent                                      |                  |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    | F - Rolling Stock                  |
|                        |             | <b>Total</b>   |   | 40,000           | 25,000           | 25,000          | 25,000           | 25,000          | 5,000            | 5,000           | 35,000           | 30,500          | 15,950          | 15,950          | 108,950             | 154,450            |                                    |
|                        | 3241GC1101  | Mountain Course Greens, Tees and Bankers                                       | Grounds Superintendent Golf Courses                       | 8,000            |                  |                 | 30,000           | 30,000          | 30,000           | 30,000          | 30,000           | 30,000          |                 |                 | 90,000              | 90,000             | H - Capital Maintenance - Expense  |
|                        | 3242LI1204  | Pavement Maintenance of Parking Lot - Mountain Golf Course                     | Senior Engineer   | 12,500           | 22,500           | 22,500          | 27,500           | 27,500          | 5,000            | 5,000           | 407,500          | 407,500         | 10,000          | 10,000          | 472,500             | 472,500            | H - Capital Maintenance - Expense  |
|                        | 3299BD1705  | Paint Exterior of Mountain Golf Clubhouse                                      | Buildings Superintendent                                  |                  |                  |                 | 25,000           | 25,000          |                  |                 |                  |                 |                 |                 | 25,000              | 25,000             | H - Capital Maintenance - Expense  |
|                        |             | <b>Total</b>   |   | 20,500           | 22,500           | 22,500          | 82,500           | 82,500          | 35,000           | 35,000          | 437,500          | 437,500         | 10,000          | 10,000          | 587,500             | 587,500            |                                    |
|                        | 3350BD1103  | Chateau - Replace Carpet   | Buildings Superintendent                                  | 49,500           | 68,000           | 68,000          |                  |                 |                  |                 | 55,500           | 55,500          |                 |                 | 123,500             | 123,500            | H - Capital Maintenance - Expense  |
|                        | 3350BD1505  | Paint Interior of Chateau  | Buildings Superintendent                                  | 40,500           |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    | H - Capital Maintenance - Expense  |
|                        | 3350BD1506  | Paint Exterior of Chateau  | Buildings Superintendent                                  |                  |                  |                 |                  |                 |                  |                 |                  |                 | 52,500          | 52,500          | 52,500              | 52,500             | H - Capital Maintenance - Expense  |
|                        | 3350FF1801  | Chateau Lobby Furniture  | Sales and Events Coordinator                              |                  |                  |                 |                  |                 |                  |                 |                  |                 | 14,850          | 14,850          | 14,850              | 14,850             | E - Equipment & Software - Expense |
|                        | 3351LI1807  | Replacement Sod at Aspen Grove   | Sales and Events Coordinator                              |                  |                  |                 |                  |                 |                  |                 |                  |                 | 19,800          | 19,800          | 19,800              | 19,800             | H - Capital Maintenance - Expense  |
|                        |             | <b>Total</b>   |   | 90,000           | 68,000           | 68,000          |                  |                 |                  |                 | 55,500           | 55,500          | 87,150          | 87,150          | 210,650             | 210,650            |                                    |
|                        | 3454BD1403  | Resurface Main Lodge Decks   | Buildings Superintendent                                  |                  |                  | 68,000          | 75,000           | 90,000          |                  |                 |                  |                 |                 |                 | 75,000              | 90,000             | H - Capital Maintenance - Expense  |
|                        | 3468LI1105  | Pavement Maintenance, Diamond Peak and Ski Way                                 | Senior Engineer   | 75,000           | 12,500           |                 | 12,500           |                 |                  |                 | 12,500           |                 | 25,000          |                 | 62,500              |                    | H - Capital Maintenance - Expense  |
|                        | 3498BD1710  | Diamond Peak Facilities Flooring Material Replacement                          | Mountain Operations Manager                               | 20,000           | 20,000           |                 |                  |                 |                  | 57,000          |                  |                 |                 | 110,000         | 77,000              | 110,000            | H - Capital Maintenance - Expense  |
|                        | 3499OE1205  | Replace Staff Uniforms   | Ski Resort General Manager                                |                  |                  |                 |                  |                 | 155,000          | 155,000         |                  |                 |                 |                 | 155,000             | 155,000            | E - Equipment & Software - Expense |
|                        |             | <b>NEW</b>   | <b>Diamond Peak Facility and Maintenance Improvements</b> |                  |                  | 80,000          |                  | 92,000          |                  |                 |                  | 95,000          |                 |                 |                     | 267,000            |                                    |
|                        |             | <b>Total</b>   |   | 36,000           | 32,500           | 30,000          | 37,500           | 182,000         | 212,000          | 155,000         | 12,500           | 96,000          | 25,000          | 110,000         | 369,500             | 622,000            |                                    |
| Parks                  | 4378BD1603  | Resurface and Coat Incline Park Bathroom Floors                                | Buildings Superintendent                                  |                  |                  |                 |                  |                 |                  |                 | 14,500           | 14,500          | 14,500          | 14,500          | 29,000              | 29,000             | H - Capital Maintenance - Expense  |
|                        | 4378BD1604  | Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors | Buildings Superintendent                                  |                  |                  |                 |                  |                 |                  |                 | 63,400           | 63,400          |                 |                 | 63,400              | 63,400             | H - Capital Maintenance - Expense  |
|                        | 4378LE1723  | 2019 Lily Fertilizer Spreader #793   | Fleet Superintendent                                      |                  |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    | H - Capital Maintenance - Expense  |
| Washer Reimbursement   | 4378LI1207  | Maintenance, East & West End Parks   | Senior Engineer   |                  | 42,500           | 42,500          | 41,500           | 41,500          | 5,000            | 5,000           | 5,000            | 5,000           | 5,000           | 5,000           | 99,000              | 99,000             | H - Capital Maintenance - Expense  |
|                        | 4378LI1303  | Pavement Maintenance, Village Green Parking                                    | Senior Engineer   | 5,000            | 5,000            | 5,000           | 5,000            | 5,000           | 33,000           | 33,000          | 5,000            | 5,000           |                 |                 | 48,000              | 48,000             | H - Capital Maintenance - Expense  |
|                        | 4378LI1403  | Pavement Maintenance, Preston Field  | Senior Engineer   | 5,000            | 6,000            | 6,000           | 7,500            | 7,500           | 6,000            | 6,000           | 30,000           | 30,000          | 20,000          | 20,000          | 69,500              | 69,500             | H - Capital Maintenance - Expense  |
|                        | 4378LI1602  | Pavement Maintenance, Overflow Parking Lot                                     | Senior Engineer   | 5,000            | 5,000            | 5,000           | 30,000           | 30,000          | 5,000            | 5,000           | 5,000            | 5,000           | 27,500          | 27,500          | 72,500              | 72,500             | H - Capital Maintenance - Expense  |
|                        | 4378LI1802  | Pavement Maintenance - Incline Park  | Senior Engineer   | 6,000            | 35,000           | 35,000          | 6,000            | 6,000           | 30,000           | 30,000          | 5,000            | 5,000           | 5,000           | 5,000           | 81,000              | 81,000             | H - Capital Maintenance - Expense  |
|                        | 4378RS1601X | Playground Repairs - Preston   | Parks Superintendent                                      | 7,500            |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    | H - Capital Maintenance - Expense  |
|                        | 4378BD2205  | Incline Parks Fencing Refurbishment  | Parks Superintendent                                      |                  | 20,000           | 20,000          |                  |                 |                  |                 |                  |                 |                 |                 | 20,000              | 20,000             | H - Capital Maintenance - Expense  |
|                        |             | <b>Total</b>   |   | 28,500           | 113,500          | 113,500         | 90,000           | 96,000          | 79,000           | 79,000          | 127,900          | 127,900         | 72,000          | 72,000          | 482,400             | 482,400            |                                    |
|                        | 4588BD1602  | Paint All Court Fences and Light Poles   | Buildings Superintendent                                  |                  |                  | 37,000          | 37,000           |                 |                  |                 |                  |                 | 27,500          | 27,500          | 64,500              | 64,500             | H - Capital Maintenance - Expense  |
|                        | 4588LI1201  | Pavement Maintenance, Tennis Facility  | Senior Engineer   | 5,000            | 10,000           | 10,000          | 22,500           | 22,500          | 5,000            | 5,000           | 5,000            | 5,000           |                 |                 | 42,500              | 42,500             | H - Capital Maintenance - Expense  |
|                        |             | <b>Total</b>   |   | 5,000            | 47,000           | 47,000          | 22,500           | 22,500          | 5,000            | 5,000           | 5,000            | 5,000           | 27,500          | 27,500          | 107,000             | 107,000            |                                    |
|                        | 4844FF1501  | Resurface Recreation Center Patio Deck   | Buildings Superintendent                                  |                  |                  |                 | 22,600           | 22,600          | 35,000           | 35,000          |                  |                 |                 |                 | 35,000              | 35,000             | H - Capital Maintenance - Expense  |
|                        | 4844LI102X  | Pavement Maintenance, Recreation Center Area                                   | Senior Engineer   | 7,500            | 7,500            | 7,500           |                  |                 | 6,000            | 6,000           | 6,000            | 6,000           | 6,000           | 6,000           | 25,500              | 25,500             | H - Capital Maintenance - Expense  |
|                        | 4899BD1305  | Paint Interior of Recreation Center  | Buildings Superintendent                                  |                  | 15,500           | 15,500          |                  |                 |                  |                 |                  |                 |                 |                 | 15,500              | 15,500             | H - Capital Maintenance - Expense  |
|                        |             | <b>Total</b>   |   | 7,500            | 23,000           | 23,000          |                  |                 | 41,000           | 41,000          | 6,000            | 6,000           | 6,000           | 6,000           | 76,000              | 76,000             |                                    |
|                        | 4990CE1399  | Web Site Redesign and Upgrade  |   | 20,000           |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    | E - Equipment & Software - Expense |
|                        |             | <b>Total</b>   |   | 20,000           |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    |                                    |
| Beaches                |             | <b>Total Community Services</b>  |   | 308,950          | 331,600          | 379,000         | 307,600          | 402,000         | 377,000          | 326,000         | 679,400          | 607,400         | 348,600         | 331,600         | 1,942,600           | 2,340,900          |                                    |
|                        | 3972BD1301X | Pavement Maintenance, Ski Beach  | Senior Engineer   | 15,000           |                  |                 | 6,000            | 6,000           | 6,000            | 6,000           | 6,000            | 6,000           |                 |                 | 18,000              | 18,000             | H - Capital Maintenance - Expense  |
|                        | 3972LI1201X | Pavement Maintenance, Incline Beach  | Senior Engineer   | 6,500            | 390,000          | 6,500           | 6,500            | 6,500           | 6,500            | 6,500           | 6,500            | 6,500           |                 |                 | 369,500             | 19,500             | H - Capital Maintenance - Expense  |
|                        | 3972LI1202X | Pavement Maintenance, Burnt Cedar Beach  | Senior Engineer   |                  | 12,500           | 12,500          | 5,000            | 5,000           | 5,000            | 5,000           | 5,000            | 5,000           | 5,000           | 5,000           | 32,500              | 32,500             | H - Capital Maintenance - Expense  |
|                        | 3972RS1701X | Playground Repairs - Beaches   | Parks Superintendent                                      | 7,500            |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    | H - Capital Maintenance - Expense  |
|                        | 3999BD1702  | Resurface Burnt Cedar Pool Patio Deck  | Buildings Superintendent                                  |                  |                  |                 |                  |                 |                  |                 | 30,000           | 30,000          |                 |                 | 30,000              | 30,000             | H - Capital Maintenance - Expense  |
|                        | 3999DH1706  | Burnt Cedar Beach Backflow Device Replacement                                  | Engineering Manager                                       | 55,000           |                  |                 |                  |                 |                  |                 |                  |                 |                 |                 |                     |                    | H - Capital Maintenance - Expense  |
|                        |             | <b>Total</b>   |   | 84,000           | 362,500          | 12,500          | 17,500           | 17,500          | 17,500           | 17,500          | 47,500           | 47,500          | 5,000           | 5,000           | 490,000             | 100,000            |                                    |



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/22/23

| Department  | Project # | Project Title | Project Manager | Approved<br>FY 2023 | Approved<br>FY 2024 | Updated<br>FY 2024 | Approved<br>FY 2025 | Updated<br>FY 2025 | Approved<br>FY 2026 | Updated<br>FY 2026 | Approved<br>FY 2027 | Update<br>FY 2027 | Planned<br>FY 2028 | Updated<br>FY 2028 | Approved<br>6-Yr Total | Updated<br>6-Yr Total | Project Type |
|-------------|-----------|---------------|-----------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|-------------------|--------------------|--------------------|------------------------|-----------------------|--------------|
| Grand Total |           |               |                 | 1,823,900           | 1,379,900           | 1,319,000          | 1,278,200           | 1,467,700          | 1,327,900           | 1,388,900          | 1,669,600           | 1,662,400         | 618,200            | 965,200            | 6,268,000              | 6,723,900             |              |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**LINE-ITEM BUDGETS:**

**General Fund**

**Utility Fund**

**Community Services Fund(s)**

**Beach Fund**

**Internal Service Funds**



| FUNDS                          | General Fund       | Utility             | Community Services |                    | Ski                 | Recreation         | CS Admin           | Tennis           | CS Total            | Beaches            | Internal Svcs      |                  | Bldgs.             | IS Total           | Grand Total         |
|--------------------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|------------------|---------------------|--------------------|--------------------|------------------|--------------------|--------------------|---------------------|
|                                | Column Labels      |                     | Golf               | Facilities         |                     |                    |                    |                  | 300 Total           | 390                | Fleet              | Engr.            |                    | 400 Total          |                     |
| Sum of 2024 Departments Budget | 100                | 200                 | 300                | 330                | 340                 | 350                | 360                | 380              | 300 Total           | 390                | 400                | 420              | 430                | 400 Total          | Grand Total         |
|                                |                    |                     | 320                |                    |                     |                    |                    |                  |                     |                    | 410                |                  |                    |                    |                     |
| <b>Row Labels</b>              |                    |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    |                     |
| <b>Revenue</b>                 |                    |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    |                     |
| Ad Valorem                     | (2,088,600)        |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    | (2,088,600)         |
| Consolidated Tax               | (2,176,600)        |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    | (2,176,600)         |
| Sales & Fees                   | (50,360)           | (16,034,772)        | (5,501,858)        | (1,802,885)        | (12,636,768)        | (1,512,843)        | 262,000            | (216,491)        | (21,408,845)        | (1,712,000)        |                    |                  |                    |                    | (39,205,977)        |
| Facility Fee                   |                    |                     |                    |                    |                     |                    | (2,984,619)        |                  | (2,984,619)         | (3,223,168)        |                    |                  |                    |                    | (6,207,787)         |
| Operating Grants               | (800)              |                     |                    |                    |                     | (116,984)          |                    |                  | (116,984)           |                    |                    |                  |                    |                    | (117,784)           |
| Interfund                      | (145,903)          | (170,714)           |                    |                    | (14,985)            |                    |                    |                  | (14,985)            |                    | (1,540,523)        | (902,000)        | (1,004,646)        | (3,447,169)        | (3,778,771)         |
| Misc. Rev.                     | (12,100)           |                     | (44,383)           |                    | (84,567)            |                    |                    |                  | (128,950)           |                    |                    |                  |                    |                    | (141,050)           |
| Invest Inc.                    | (13,128)           | (41,688)            | 5,496              | 180                | (21,324)            | (1,020)            | (25,872)           | 2,352            | (40,188)            | (11,400)           | (108)              | (216)            | 780                | 456                | (105,948)           |
| Capital Grants                 |                    |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    |                     |
| <b>Revenue Total</b>           | <b>(4,487,491)</b> | <b>(16,247,174)</b> | <b>(5,540,745)</b> | <b>(1,802,705)</b> | <b>(12,757,644)</b> | <b>(1,630,847)</b> | <b>(2,748,491)</b> | <b>(214,139)</b> | <b>(24,694,571)</b> | <b>(4,946,568)</b> | <b>(1,540,611)</b> | <b>(902,216)</b> | <b>(1,003,866)</b> | <b>(3,446,713)</b> | <b>(53,822,517)</b> |
| <b>Expense</b>                 |                    |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    |                     |
| Wages                          | 3,399,253          | 3,822,626           | 2,242,042          | 546,602            | 3,989,710           | 1,238,282          | 196,895            | 136,654          | 8,350,185           | 948,389            | 696,918            | 644,760          | 348,075            | 1,689,753          | 18,210,206          |
| Benefits                       | 1,615,059          | 2,005,122           | 688,418            | 287,554            | 1,398,549           | 363,431            | 74,056             | 30,350           | 2,842,357           | 236,910            | 383,387            | 287,427          | 184,030            | 854,844            | 7,554,292           |
| Professional Services          | 370,245            | 172,050             | 8,950              | 1,170              | 23,700              | 8,550              |                    | 585              | 40,255              | 17,850             |                    | 15,000           |                    | 15,000             | 615,400             |
| Services & Supplies            | 1,631,431          | 3,871,843           | 994,181            | 476,430            | 2,378,870           | 780,558            | 47,840             | 125,500          | 4,803,379           | 620,219            | 474,650            | 45,834           | 452,595            | 973,079            | 11,899,952          |
| Insurance                      | 85,300             | 261,200             | 118,400            | 15,100             | 276,100             | 71,700             |                    | 4,600            | 485,900             | 48,600             | 1,200              | 5,200            | 7,400              | 13,800             | 894,800             |
| Utilities                      | 230,400            | 1,112,376           | 376,400            | 59,700             | 576,700             | 133,200            | 5,900              | 14,100           | 1,166,000           | 113,100            | 1,700              | 3,300            | 4,700              | 9,700              | 2,631,576           |
| Cost of Goods Sold             |                    |                     | 744,555            | 466,400            | 588,450             | 42,700             |                    | 10,800           | 1,852,905           | 140,400            |                    |                  |                    |                    | 1,993,305           |
| Central Services Cost          | (3,046,200)        | 927,931             | 492,659            | 157,991            | 892,441             | 273,468            | 40,062             | 28,070           | 1,884,691           | 233,578            |                    |                  |                    |                    |                     |
| Defensible Space               |                    | 100,000             |                    |                    |                     |                    | 100,000            |                  | 100,000             |                    |                    |                  |                    |                    | 200,000             |
| Capital Expend.                | 555,000            | 21,348,000          | 955,700            | 12,000             | 2,105,000           | 295,000            | 64,000             | 25,000           | 3,456,700           | 6,672,500          | 12,000             |                  |                    | 12,000             | 32,044,200          |
| Debt Service                   |                    | 282,030             |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    | 282,030             |
| Extraordinary                  | 100,000            |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    | 100,000             |
| Transfers                      |                    |                     |                    |                    |                     |                    |                    |                  |                     |                    |                    |                  |                    |                    |                     |
| <b>Expense Total</b>           | <b>4,940,488</b>   | <b>33,903,178</b>   | <b>6,621,305</b>   | <b>2,022,946</b>   | <b>12,229,520</b>   | <b>3,204,188</b>   | <b>528,753</b>     | <b>375,659</b>   | <b>24,982,372</b>   | <b>9,031,546</b>   | <b>1,569,855</b>   | <b>1,001,521</b> | <b>996,800</b>     | <b>3,568,176</b>   | <b>76,425,760</b>   |
| <b>Grand Total</b>             | <b>452,997</b>     | <b>17,656,004</b>   | <b>1,080,560</b>   | <b>220,241</b>     | <b>(528,124)</b>    | <b>1,573,341</b>   | <b>(2,219,738)</b> | <b>161,520</b>   | <b>287,801</b>      | <b>4,084,978</b>   | <b>29,223</b>      | <b>99,305</b>    | <b>(7,066)</b>     | <b>121,463</b>     | <b>22,603,243</b>   |

| General Fund          | Revenue     | Admin   | GM      | Trustees | Accounting  | IT          | Risk    | HR        | Wellness Relations | Parks     | Total       |             |
|-----------------------|-------------|---------|---------|----------|-------------|-------------|---------|-----------|--------------------|-----------|-------------|-------------|
|                       | 000         |         |         |          |             |             |         |           |                    | 370       |             |             |
| Row Labels            | 010         | 990     | 100     | 110      | 120         | 130         | 140     | 150       | 160                | 170       |             |             |
| Revenue               |             |         |         |          |             |             |         |           |                    |           | (2,088,600) |             |
| Ad Valorem            | (2,088,600) |         |         |          |             |             |         |           |                    |           | (2,176,600) |             |
| Consolidated Tax      | (2,176,600) |         |         |          |             |             |         |           |                    | (50,360)  | (50,360)    |             |
| Sales & Fees          |             |         |         |          |             |             |         |           |                    |           |             |             |
| Facility Fee          |             |         |         |          |             |             |         |           |                    | (800)     | (800)       |             |
| Operating Grants      |             |         |         |          |             |             |         |           |                    | (145,903) | (145,903)   |             |
| Interfund             |             |         |         |          |             |             |         |           |                    | (12,100)  | (12,100)    |             |
| Misc. Rev.            |             |         |         |          |             |             |         |           |                    | 180       | (13,128)    |             |
| Invest Inc.           | (13,308)    |         |         |          |             |             |         |           |                    |           |             |             |
| Capital Grants        |             |         |         |          |             |             |         |           |                    |           | (208,983)   |             |
| Revenue Total         | (4,278,508) |         |         |          |             |             |         |           |                    |           | (4,487,491) |             |
| Expense               |             |         |         |          |             |             |         |           |                    |           | 3,399,253   |             |
| Wages                 |             | 12,043  | 488,907 | 95,005   | 853,999     | 603,606     | 89,226  | 694,819   | 31,625             | 114,648   | 415,375     | 1,615,059   |
| Benefits              |             | 26,265  | 225,986 | 27,689   | 440,851     | 280,014     | 50,547  | 368,475   | 17,204             | 59,614    | 118,414     | 370,245     |
| Professional Services |             | 192,875 | 40,200  | 12,000   |             | 40,000      |         | 6,000     |                    | 78,000    | 1,170       | 1,631,431   |
| Services & Supplies   |             | 250,305 | 16,095  | 99,800   | 164,490     | 387,531     | 20,700  | 134,042   | 21,800             | 62,938    | 473,730     | 85,300      |
| Insurance             |             | 68,200  |         |          |             |             |         |           |                    |           | 17,100      | 230,400     |
| Utilities             |             | 41,300  | 700     |          | 600         | 64,200      | 800     | 600       |                    | 600       | 121,600     |             |
| Cost of Goods Sold    |             |         |         |          |             |             |         |           |                    |           |             | (3,046,200) |
| Central Services Cost |             |         |         |          | (1,101,021) | (1,037,226) |         | (907,953) |                    |           |             |             |
| Defensible Space      |             |         |         |          |             |             |         |           |                    |           | 260,000     | 555,000     |
| Capital Expend.       |             | 295,000 |         |          |             |             |         |           |                    |           |             |             |
| Debt Service          |             |         |         |          |             |             |         |           |                    |           |             | 100,000     |
| Extraordinary         |             | 100,000 |         |          |             |             |         |           |                    |           |             |             |
| Transfers             |             |         |         |          |             |             |         |           |                    |           |             |             |
| Expense Total         | (4,278,508) | 985,988 | 771,888 | 234,494  | 358,919     | 338,125     | 161,273 | 295,983   | 70,629             | 315,800   | 1,407,389   | 4,940,488   |
| Grand Total           |             |         |         |          |             |             |         |           |                    |           | 1,198,406   | 452,997     |

| General Fund                   |                             | Revenue<br>000 | Admin   | GM      | Trustees | Accounting | IT      | Risk   | HR      | Health & Comm.<br>Wellness Relations | Parks   | Total   |             |
|--------------------------------|-----------------------------|----------------|---------|---------|----------|------------|---------|--------|---------|--------------------------------------|---------|---------|-------------|
| Row Labels                     | Account Description         | 010            | 990     | 100     | 110      | 120        | 130     | 140    | 150     | 160                                  | 170     | 370     |             |
| <b>Ad Valorem</b>              |                             | (2,088,600)    |         |         |          |            |         |        |         |                                      |         |         | (2,088,600) |
| <b>Wages</b>                   |                             |                | 12,043  | 488,907 | 95,005   | 853,999    | 603,606 | 89,226 | 694,819 | 31,625                               | 114,648 | 415,375 | 3,399,253   |
| <b>Benefits</b>                |                             |                | 26,265  | 225,986 | 27,689   | 440,851    | 280,014 | 50,547 | 368,475 | 17,204                               | 59,614  | 118,414 | 1,615,059   |
| <b>Professional Services</b>   |                             |                | 192,875 | 40,200  | 12,000   |            | 40,000  |        | 6,000   |                                      | 78,000  | 1,170   | 370,245     |
| 6010                           | Legal                       |                | 183,600 | 15,000  | 12,000   |            |         |        | 6,000   |                                      |         |         | 216,600     |
| 6020                           | Audit                       |                | 9,275   |         |          |            |         |        |         |                                      |         | 1,170   | 10,445      |
| 6030                           | Professional Consultants    |                |         | 25,200  |          |            | 40,000  |        |         |                                      | 78,000  |         | 143,200     |
| <b>Services &amp; Supplies</b> |                             |                | 250,305 | 16,095  | 99,800   | 164,490    | 387,531 | 20,700 | 134,042 | 21,800                               | 62,938  | 473,730 | 1,631,431   |
| 7010                           | Advertising - Paid          |                |         |         |          |            |         |        |         | 1,300                                | 8,501   |         | 9,801       |
| 7020                           | Advertising - Trade         |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7170                           | Empowerment Costs           |                | 12,000  | 6,200   |          |            |         |        |         |                                      |         |         | 18,200      |
| 7200                           | Banking Fees & Processing   |                |         |         |          | 38,900     |         |        |         |                                      |         |         | 38,900      |
| 7210                           | Banking Fees & Processing   |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7210                           | Community Relations         |                |         |         |          |            |         |        |         |                                      | 24,286  |         | 24,286      |
| 7300                           | Computer & IT Small Equip   |                | 91,900  |         | 13,000   |            | 40,000  |        |         |                                      |         |         | 144,900     |
| 7310                           | Computer & IT Small Equip   |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7310                           | Computer License & Fees     |                | 560     |         |          | 96,900     | 287,215 |        |         |                                      | 8,100   | 2,030   | 394,805     |
| 7310                           | Computer License & Fees     |                |         |         |          |            |         |        | 80,500  |                                      |         |         | 80,500      |
| 7320                           | Computer Supplies           |                |         |         |          |            | 6,240   |        |         |                                      |         |         | 6,240       |
| 7330                           | Contractual Services        |                | 17,040  |         |          | 3,399      | 1,800   |        | 800     |                                      |         | 14,500  | 37,539      |
| 7330                           | Contractual Services        |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7335                           | Discounts Earned            |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7340                           | Dues & Subscriptions        |                | 200     | 1,200   | 12,400   | 2,461      |         |        | 1,152   |                                      |         | 400     | 17,813      |
| 7340                           | Dues & Subscriptions        |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7345                           | Employee Assistance Program |                |         |         |          |            |         |        | 2,060   |                                      |         |         | 2,060       |
| 7350                           | Employee Recruit & Retain   |                | 1,000   |         |          | 3,000      | 2,700   | 300    | 26,928  | 10,300                               |         | 1,700   | 45,928      |
| 7350                           | Employee Recruit & Retain   |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7405                           | Office Supplies             |                | 5,400   | 636     | 3,200    | 2,160      | 2,160   | 120    | 1,119   | 200                                  |         |         | 14,995      |
| 7405                           | Office Supplies             |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7415                           | Operating                   |                | 6,746   | 2,486   | 5,700    | 2,520      | 8,600   | 360    | 8,470   | 9,400                                |         | 80,000  | 124,282     |
| 7415                           | Operating                   |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7420                           | Fuel                        |                |         |         |          |            | 800     |        |         |                                      |         | 14,400  | 15,200      |
| 7425                           | Chemical                    |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7425                           | Chemical                    |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7428                           | Lab                         |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7430                           | Uniforms                    |                |         |         |          |            |         |        |         |                                      |         | 5,500   | 5,500       |
| 7430                           | Uniforms                    |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7433                           | Safety                      |                |         |         |          |            |         | 17,040 |         |                                      |         |         | 17,040      |
| 7435                           | Small Equipment             |                |         |         |          | 5,500      |         |        |         |                                      |         | 1,400   | 6,900       |
| 7435                           | Small Equipment             |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7440                           | Tools                       |                |         |         |          |            |         | 3,000  |         |                                      |         |         | 3,000       |
| 7450                           | Permits & Fees              |                |         |         |          |            |         |        |         |                                      |         | 500     | 500         |
| 7450                           | Permits & Fees              |                |         |         |          |            |         |        |         |                                      |         |         |             |
| 7460                           | Postage                     |                | 4,200   |         |          |            | 200     |        | 200     |                                      |         |         | 4,600       |
| 7470                           | Printing & Publishing       |                |         |         |          | 1,300      |         |        |         |                                      | 20,000  |         | 21,300      |
| 7480                           | Rental & Lease              |                |         |         | 37,900   |            |         |        |         |                                      |         | 17,600  | 55,500      |
| 7480                           | Rental & Lease              |                |         |         |          |            |         |        |         |                                      |         |         |             |

| General Fund          |                            | Revenue<br>000 | Admin   | GM      | Trustees | Accounting | IT      | Risk    | HR      | Wellness Relations | Parks   | Total     |             |
|-----------------------|----------------------------|----------------|---------|---------|----------|------------|---------|---------|---------|--------------------|---------|-----------|-------------|
| Row Labels            | Account Description        | 010            | 990     | 100     | 110      | 120        | 130     | 140     | 150     | 160                | 170     | 370       |             |
| 7490                  | Repair Parts               |                |         |         |          |            |         |         |         |                    |         |           |             |
| 7510                  | R& M General               |                | 19,939  |         |          |            |         |         |         |                    | 170,600 | 190,539   |             |
| 7515                  | R& M General               |                |         |         |          |            |         |         |         |                    | 4,400   | 4,400     |             |
| 7520                  | R&M Preventative           |                |         |         |          |            |         |         |         |                    |         |           |             |
| 7525                  | R&M Preventative           |                |         |         |          |            |         |         |         |                    |         |           |             |
| 7520                  | R&M Corrective             |                |         |         |          |            |         |         |         |                    |         |           |             |
| 7525                  | Snow Removal               |                | 5,460   |         |          |            |         |         |         |                    | 910     | 6,370     |             |
| 7530                  | Janitorial                 |                | 8,100   |         |          |            |         |         |         |                    |         | 8,100     |             |
| 7540                  | Janitorial                 |                |         |         |          |            |         |         |         |                    |         |           |             |
| 7540                  | Fleet Maintenance Services |                | 7,815   |         |          |            |         | 5,616   |         |                    |         | 68,000    | 81,431      |
| 7545                  | Engineering Services       |                | 20,800  |         |          |            |         |         |         |                    |         | 3,300     | 24,100      |
| 7550                  | BLDGS Maintenance Services |                | 45,185  |         |          |            |         |         |         |                    |         | 65,030    | 110,215     |
| 7605                  | Security                   |                | 3,960   |         |          |            |         |         |         |                    |         | 16,760    | 20,720      |
| 7680                  | Training & Education       |                |         | 2,502   | 22,600   | 1,200      | 21,000  | 2,220   | 9,513   | 600                | 2,051   | 2,050     | 63,736      |
| 7685                  | Travel & Conferences       |                |         | 3,071   | 5,000    | 7,150      | 8,200   | 660     | 3,300   |                    |         | 4,650     | 32,031      |
| 7685                  | Travel & Conferences       |                |         |         |          |            |         |         |         |                    |         |           |             |
| Insurance             |                            |                | 68,200  |         |          |            |         |         |         |                    |         | 17,100    | 85,300      |
| Utilities             |                            |                | 41,300  | 700     |          | 600        | 64,200  | 800     | 600     |                    | 600     | 121,600   | 230,400     |
| 7810                  | Electricity                |                | 10,100  |         |          |            |         |         |         |                    |         | 12,800    | 22,900      |
| 7815                  | Heating                    |                | 3,500   |         |          |            |         |         |         |                    |         | 2,700     | 6,200       |
| 7820                  | Water & Sewer              |                | 3,700   |         |          |            |         |         |         |                    |         | 54,800    | 58,500      |
| 7825                  | Trash                      |                | 4,600   |         |          |            |         |         |         |                    |         | 37,800    | 42,400      |
| 7830                  | Internet                   |                | 3,300   |         |          |            |         | 59,000  |         |                    |         |           | 62,300      |
| 7835                  | Cable TV                   |                | 700     |         |          |            |         |         |         |                    |         |           | 700         |
| 7840                  | Telephone                  |                | 15,400  | 700     |          | 600        | 5,200   | 800     | 600     |                    | 600     | 13,500    | 37,400      |
| 7840                  | Telephone                  |                |         |         |          |            |         |         |         |                    |         |           |             |
| Cost of Goods Sold    |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Central Services Cost |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Defensible Space      |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Capital Expend.       |                            |                | 295,000 |         |          |            |         |         |         |                    |         | 260,000   | 555,000     |
| Debt Service          |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Extraordinary         |                            |                | 100,000 |         |          |            |         |         |         |                    |         |           | 100,000     |
| Transfers             |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Consolidated Tax      |                            | (2,176,600)    |         |         |          |            |         |         |         |                    |         |           | (2,176,600) |
| Sales & Fees          |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Facility Fee          |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Operating Grants      |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Interfund             |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Misc. Rev.            |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Invest Inc.           |                            | (13,308)       |         |         |          |            |         |         |         |                    |         | 180       | (13,128)    |
| Capital Grants        |                            |                |         |         |          |            |         |         |         |                    |         |           |             |
| Grand Total           |                            | (4,278,508)    | 985,988 | 771,888 | 234,494  | 358,919    | 338,125 | 161,273 | 295,983 | 70,629             | 315,800 | 1,198,406 | 452,997     |



| Utility Fund          | Account Description | Water    |         |           |           |             |           |           |           | Sewer       |             |          |           |           |           |            | Solid Waste/TWSA |           |           | 200 Total    |
|-----------------------|---------------------|----------|---------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|-------------|----------|-----------|-----------|-----------|------------|------------------|-----------|-----------|--------------|
|                       |                     | Services | Supply  | Pumping   | Treatment | Transmissio | Compliant | Clearing  | Admin     | Services    | Supply      | Pumping  | Treatment | Transmiss | Compliant | Admin      | 25 Total         | 27        | 28        |              |
|                       |                     | 200      | 210     | 220       | 230       | 240         | 870       | 970       | 990       | 200         | 210         | 220      | 230       | 240       | 870       | 990        | 25 Total         | 27        | 28        |              |
| Revenue               |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Ad Valorem            |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Consolidated Tax      |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Sales & Fees          | (6,633,611)         |          |         |           |           |             |           | 148,048   | (205,350) | (6,690,913) | (8,584,109) | (21,000) |           |           |           | (205,350)  | (8,810,459)      | (373,800) | (159,600) | (16,034,772) |
| Facility Fee          |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Operating Grants      |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Interfund             |                     |          |         |           |           |             |           | (170,714) |           | (170,714)   |             |          |           |           |           |            |                  |           |           | (170,714)    |
| Misc. Rev.            |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           | (20,844)   | (20,844)         |           |           | (41,688)     |
| Invest Inc.           |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Capital Grants        |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Revenue Total         | (6,633,611)         |          |         |           |           |             |           | (22,666)  | (226,194) | (6,882,471) | (8,584,109) | (21,000) |           |           |           | (226,194)  | (8,831,303)      | (373,800) | (159,600) | (16,247,174) |
| Expense               |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Wages                 |                     | 53,115   | 184,282 | 346,407   | 418,547   | 229,013     |           | 416,326   | 1,647,690 |             | 15,614      | 376,275  | 632,373   | 449,848   | 107,373   | 360,315    | 1,941,798        | 163,104   | 70,034    | 3,822,626    |
| Benefits              |                     | 27,139   | 108,420 | 186,385   | 219,599   | 147,368     |           | 210,573   | 899,484   |             | 4,687       | 192,643  | 307,593   | 234,742   | 67,864    | 187,483    | 995,012          | 74,665    | 35,962    | 2,005,122    |
| Professional Services |                     |          |         |           |           |             |           | 83,350    | 83,350    |             |             |          |           |           |           | 88,700     | 88,700           |           |           | 172,050      |
| Services & Supplies   |                     | 25,983   | 138,417 | 416,370   | 412,095   | 51,992      | 746,022   | 538,757   | 2,329,635 |             | 20,311      | 295,797  | 561,260   | 233,602   |           | 173,580    | 1,284,490        | 198,118   | 59,600    | 3,871,843    |
| Insurance             |                     |          |         |           |           |             |           | 143,500   | 143,500   |             |             |          |           |           |           | 117,700    | 117,700          |           |           | 261,200      |
| Utilities             |                     | 100      | 184,200 | 317,300   | 11,900    | 4,000       | 2,880     | 44,500    | 564,880   |             | 140,848     | 124,700  | 237,548   | 5,300     | 300       | 36,800     | 545,496          | 1,800     | 200       | 1,112,376    |
| Cost of Goods Sold    |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Central Services Cost |                     |          |         |           |           |             |           | 445,406   | 445,406   |             |             |          |           |           |           | 417,569    | 417,569          | 46,397    | 18,559    | 927,931      |
| Defensible Space      |                     |          |         |           |           |             |           | 50,000    | 50,000    |             |             |          |           |           |           | 50,000     | 50,000           |           |           | 100,000      |
| Capital Expend.       |                     |          |         |           |           |             | 581,000   | 2,338,000 | 2,919,000 |             |             |          |           |           |           | 18,429,000 | 18,429,000       |           |           | 21,348,000   |
| Debt Service          |                     |          |         |           |           |             |           | 172,794   | 172,794   |             |             |          |           |           |           | 109,236    | 109,236          |           |           | 282,030      |
| Extraordinary         |                     |          |         |           |           |             |           |           |           |             |             |          |           |           |           |            |                  |           |           |              |
| Transfers             |                     |          |         |           |           |             | (955,600) | 477,800   | (477,800) |             |             |          |           |           |           | 477,800    | 477,800          |           |           | -            |
| Expense Total         |                     | 106,337  | 615,318 | 1,266,461 | 1,062,140 | 432,373     | 374,302   | 4,921,006 | 8,777,938 |             | 181,460     | 989,355  | 1,738,773 | 923,492   | 175,537   | 20,448,183 | 24,456,801       | 484,084   | 184,355   | 33,903,178   |
| Grand Total           | (6,633,611)         | 106,337  | 615,318 | 1,266,461 | 1,062,140 | 432,373     | 351,636   | 4,694,812 | 1,895,467 | (8,584,109) | 160,460     | 989,355  | 1,738,773 | 923,492   | 175,537   | 20,221,989 | 15,625,498       | 110,284   | 24,755    | 17,656,004   |

| Utility Fund                     | Account Description | Water    |         |         |           |             |           |           | Sewer     |             |             |          |           |           |           | Solid Wast-TWSA |           |             | 200 Total |           |              |
|----------------------------------|---------------------|----------|---------|---------|-----------|-------------|-----------|-----------|-----------|-------------|-------------|----------|-----------|-----------|-----------|-----------------|-----------|-------------|-----------|-----------|--------------|
|                                  |                     | Services | Supply  | Pumping | Treatment | Transmissio | Compliant | Cleaing   | Admin     | Services    | Supply      | Pumping  | Treatment | Transmiss | Complianc | Admin.          |           |             |           |           |              |
|                                  |                     | 200      | 210     | 220     | 230       | 240         | 870       | 970       | 990       | 22 Total    | 25          | 210      | 220       | 230       | 240       | 870             | 990       | 25 Total    |           | 27        | 28           |
| Revenue                          |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| Ad Valorem                       |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| Consolidated Tax                 |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| Sales & Fees                     | (6,633,611)         |          |         |         |           |             |           | 148,048   | (205,350) | (6,690,913) | (8,584,109) | (21,000) |           |           |           |                 | (205,350) | (8,810,459) | (373,800) | (159,600) | (16,034,772) |
| Facility Fee                     |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| Operating Grants                 |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| Interfund                        |                     |          |         |         |           |             |           | (170,714) |           | (170,714)   |             |          |           |           |           |                 |           |             |           |           | (170,714)    |
| Misc. Rev.                       |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 | (20,844)  | (20,844)    |           |           | (41,688)     |
| Invest Inc.                      |                     |          |         |         |           |             |           |           |           | (20,844)    | (20,844)    |          |           |           |           |                 |           |             |           |           |              |
| Capital Grants                   |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 | (226,194) | (8,831,303) | (373,800) | (159,600) | (16,347,174) |
| Revenue Total                    | (6,633,611)         |          |         |         |           |             |           | (22,666)  | (226,194) | (6,882,471) | (8,584,109) | (21,000) |           |           |           |                 | (226,194) | (8,831,303) | (373,800) | (159,600) | (16,347,174) |
| Expense                          |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| Wages                            |                     | 53,115   | 184,282 | 346,407 | 418,547   | 229,013     |           | 416,326   | 1,647,690 |             | 15,614      | 376,275  | 632,373   | 449,888   | 107,373   | 360,315         | 1,941,798 | 163,104     | 70,034    | 3,822,626 |              |
| Benefits                         |                     | 27,139   | 108,420 | 186,385 | 239,599   | 147,368     |           | 210,573   | 899,484   |             | 4,687       | 192,643  | 307,593   | 234,742   | 67,864    | 187,483         | 995,012   | 74,665      | 35,962    | 2,005,122 |              |
| Professional Services            |                     |          |         |         |           |             |           | 83,350    | 83,350    |             |             |          |           |           |           | 88,700          | 88,700    |             |           | 174,050   |              |
| 6010 Legal                       |                     |          |         |         |           |             |           | 15,000    | 15,000    |             |             |          |           |           |           | 15,000          | 15,000    |             |           | 30,000    |              |
| 6020 Audit                       |                     |          |         |         |           |             |           | 5,850     | 5,850     |             |             |          |           |           |           | 11,200          | 11,200    |             |           | 17,050    |              |
| 6030 Professional Consultants    |                     |          |         |         |           |             |           | 62,500    | 62,500    |             |             |          |           |           |           | 62,500          | 62,500    |             |           | 125,000   |              |
| Services & Supplies              |                     | 25,993   | 138,417 | 416,370 | 412,095   | 51,992      | 746,022   | 538,757   | 2,329,635 |             | 20,311      | 295,737  | 561,260   | 233,602   |           | 173,580         | 1,284,490 | 198,118     | 59,660    | 3,871,843 |              |
| 7010 Advertising - Paid          |                     |          |         |         |           |             | 500       | 500       | 500       |             |             |          |           |           |           |                 |           | 6,000       | 12,500    | 19,000    |              |
| 7020 Advertising - Trade         |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7170 Empowerment Costs           |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7200 Banking Fees & Processing   |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7210 Banking Fees & Processing   |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7210 Community Relations         |                     |          |         |         | 5,200     |             |           | 3,200     | 8,400     |             |             |          |           |           |           |                 |           |             |           | 8,400     |              |
| 7300 Computer & IT Small Equip   |                     |          |         |         |           |             |           | 2,600     | 2,600     |             |             |          |           |           |           |                 |           |             |           | 2,600     |              |
| 7310 Computer License & Fees     |                     |          |         |         | 1,200     |             | 95,789    | 96,989    | 96,989    |             |             |          | 2,557     |           |           |                 |           | 2,557       | 105       | 99,651    |              |
| 7320 Computer License & Fees     |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7320 Computer Supplies           |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7330 Contractual Services        |                     |          |         |         |           |             |           | 12,960    | 12,960    |             |             |          |           |           |           |                 |           |             |           | 170,210   |              |
| 7330 Contractual Services        |                     |          |         |         |           |             |           |           | 99,758    |             |             |          |           |           |           |                 |           |             |           | 123,758   |              |
| 7335 Discounts Earned            |                     | 19,983   | 22,000  | 57,775  |           |             |           |           |           |             |             |          |           |           |           |                 | 24,000    |             |           | 24,000    |              |
| 7340 Dues & Subscriptions        |                     |          |         |         | 2,100     | 1,600       | 4,959     | 2,248     | 10,907    |             |             |          |           |           |           |                 | 2,400     | 4,100       |           | 6,500     |              |
| 7345 Dues & Subscriptions        |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7345 Employee Assistance Program |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7350 Employee Recruit & Retain   |                     |          |         |         | 2,100     | 2,500       | 750       | 8,400     | 13,750    |             |             |          |           |           |           |                 | 2,700     |             |           | 2,700     |              |
| 7405 Office Supplies             |                     |          |         |         |           | 2,900       | 3,000     |           | 5,900     |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7415 Operating                   |                     | 6,000    |         | 1,000   |           | 10,798      | 10,500    | 37,537    | 65,835    |             | 9,779       |          | 45,567    | 539       |           |                 |           | 55,886      | 16,850    | 34,300    |              |
| 7420 Operating                   |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7420 Fuel                        |                     |          | 22,267  |         | 16,100    | 4,600       | 2,700     |           | 45,667    |             |             | 6,500    | 13,600    | 18,500    |           |                 |           |             | 38,600    | 700       |              |
| 7425 Chemical                    |                     |          |         | 233,076 |           |             |           |           | 233,076   |             |             | 89,250   | 187,025   |           |           |                 |           |             | 271,275   |           |              |
| 7428 Chemical                    |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7428 Lab                         |                     |          |         | 28,800  |           |             |           |           | 28,800    |             |             |          | 40,000    |           |           |                 |           |             | 40,000    |           |              |
| 7430 Uniforms                    |                     |          |         | 5,900   | 6,295     | 3,000       | 2,200     |           | 17,395    |             |             |          | 5,200     | 4,950     |           |                 |           |             | 10,150    | 1,500     |              |
| 7433 Safety                      |                     |          |         | 3,500   | 5,200     |             |           |           | 8,700     |             |             |          | 4,400     | 7,500     | 1,900     |                 |           |             | 13,800    |           |              |
| 7435 Small Equipment             |                     |          |         |         | 10,100    |             |           |           | 10,100    |             |             |          | 2,100     | 5,700     |           |                 |           |             | 7,800     |           |              |
| 7440 Tools                       |                     |          | 4,800   | 3,900   | 2,900     |             |           | 170,000   | 170,000   |             |             |          |           |           |           |                 |           |             |           | 170,000   |              |
| 7450 Permits & Fees              |                     |          |         | 39,200  |           |             | 540       |           | 39,740    |             |             |          | 4,500     | 7,200     | 2,056     |                 |           |             | 13,756    | 25,356    |              |
| 7460 Permits & Fees              |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           | 15,500    |              |
| 7470 Postage                     |                     |          |         |         |           | 2,100       | 15,300    |           | 17,400    |             |             |          |           |           |           |                 |           |             |           | 100       |              |
| 7480 Printing & Publishing       |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             | 4,400     | 10,500    |              |
| 7490 Rental & Lease              |                     |          |         |         |           |             | 960       |           | 960       |             |             |          |           |           |           |                 |           |             |           | 960       |              |
| 7510 R&M General                 |                     |          |         |         |           |             |           | 352,720   | 250,000   | 602,720     |             |          |           |           |           |                 |           | 170,000     | 170,000   | 772,720   |              |
| 7515 R&M Preventative            |                     |          | 31,300  | 29,019  | 190,000   |             |           |           | 250,319   |             | 10,532      | 102,287  | 86,008    | 130,501   |           |                 |           |             | 328,327   | 579,646   |              |
| 7520 R&M Corrective              |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           |           |              |
| 7525 Snow Removal                |                     |          |         |         |           |             |           |           |           |             |             |          |           |           |           |                 |           |             |           | 1,500     |              |
| 7530 Janitorial                  |                     |          |         |         |           |             |           | 21,000    | 21,000    |             |             |          | 10,800    |           |           |                 |           |             |           | 18,800    |              |

| Utility Fund | Row Labels            | Account Description        | Water     |             |         |           |           |           |         | Sewer     |           |           |             |         |         |           | Solid Waste-TWSA |         | 200 Total  |            |         |         |            |
|--------------|-----------------------|----------------------------|-----------|-------------|---------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-------------|---------|---------|-----------|------------------|---------|------------|------------|---------|---------|------------|
|              |                       |                            | 200<br>22 | 210         | 220     | 230       | 240       | 870       | 970     | 990       | 22 Total  | 25<br>200 | 210         | 220     | 230     | 240       | 870              | 990     |            | 25 Total   | 27      | 28      |            |
|              | 7530                  | Janitorial                 |           |             |         |           |           |           |         |           |           |           |             |         |         |           |                  |         |            |            |         |         |            |
|              | 7540                  | Fleet Maintenance Services |           |             | 50,150  |           |           | 154,300   | 11,485  | 6,415     |           |           |             |         |         |           |                  | 222,350 |            |            |         |         |            |
|              | 7545                  | Engineering Services       |           |             |         |           |           |           |         | 105,500   |           |           |             |         |         |           |                  | 105,500 |            |            |         |         |            |
|              | 7550                  | BLOGS Maintenance Services |           |             |         |           |           |           |         | 95,760    |           |           |             |         |         |           |                  | 95,760  |            |            |         |         |            |
|              | 7605                  | Security                   |           |             |         |           |           |           |         | 1,850     | 1,220     |           |             |         |         |           |                  | 3,070   |            |            |         |         |            |
|              | 7690                  | Training & Education       |           |             | 7,900   | 6,900     | 9,300     | 4,400     | 980     |           |           |           |             |         |         |           |                  | 29,480  |            |            |         |         |            |
|              | 7685                  | Travel & Conferences       |           |             |         |           | 3,100     | 4,500     | 4,300   | 6,500     |           |           |             |         |         |           |                  | 18,400  |            |            |         |         |            |
|              |                       | Travel & Conferences       |           |             |         |           |           |           |         |           |           |           |             |         |         |           |                  |         |            |            |         |         |            |
|              | Insurance             |                            |           |             |         |           |           |           |         | 143,500   | 143,500   |           |             |         |         |           |                  | 287,000 |            |            |         |         |            |
|              | Utilities             |                            |           |             |         |           |           |           |         | 44,500    | 564,880   |           |             |         |         |           |                  | 609,380 |            |            |         |         |            |
|              | 7810                  | Electricity                |           | 100         | 184,200 | 317,300   |           | 11,900    | 4,000   | 2,880     | 8,700     | 501,100   |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              | 7815                  | Heating                    |           |             |         | 1,100     |           |           |         | 10,500    | 11,600    |           |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              | 7820                  | Water & Sewer              |           |             |         |           |           |           |         | 3,200     | 3,200     |           |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              | 7825                  | Trash                      |           |             |         |           |           |           |         | 8,200     | 8,200     |           |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              | 7830                  | Internet                   |           |             |         |           |           |           |         | 11,400    | 11,400    |           |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              | 7835                  | Cable TV                   |           |             |         |           |           |           | 2,260   |           | 2,260     |           |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              | 7840                  | Telephone                  |           | 100         | 700     | 7,300     | 11,900    | 4,000     | 600     | 2,500     | 27,100    |           |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              |                       | Telephone                  |           |             |         |           |           |           |         |           |           |           |             |         |         |           |                  | 140,848 | 124,700    | 237,548    |         |         |            |
|              | Cost of Goods Sold    |                            |           |             |         |           |           |           |         |           |           |           |             |         |         |           |                  |         |            |            |         |         |            |
|              | Central Services Cost |                            |           |             |         |           |           |           |         | 445,406   | 445,406   |           |             |         |         |           |                  |         |            |            |         |         |            |
|              | Defensible Space      |                            |           |             |         |           |           |           |         | 50,000    | 50,000    |           |             |         |         |           |                  |         |            |            |         |         |            |
|              | Capital Expend.       |                            |           |             |         |           |           |           |         | 581,000   | 2,338,000 | 2,919,000 |             |         |         |           |                  |         |            |            |         |         |            |
|              | Debt Service          |                            |           |             |         |           |           |           |         | 172,794   | 172,794   |           |             |         |         |           |                  |         |            |            |         |         |            |
|              | Extraordinary         |                            |           |             |         |           |           |           |         | (855,600) | 477,800   | (477,800) |             |         |         |           |                  |         |            |            |         |         |            |
|              | Transfers             |                            |           |             |         |           |           |           |         |           |           |           |             |         |         |           |                  |         |            |            |         |         |            |
|              | Expense Total         |                            |           | 106,337     | 615,318 | 1,266,461 | 1,062,140 | 432,373   | 374,302 | 4,921,086 | 6,777,938 |           |             | 181,460 | 989,355 | 1,738,773 | 923,492          | 175,537 | 20,443,183 | 24,456,801 | 494,084 | 184,355 | 33,003,178 |
|              | Grand Total           |                            |           | (6,633,611) | 106,337 | 615,318   | 1,266,461 | 1,062,140 | 432,373 | 351,636   | 4,694,812 | 1,895,467 | (8,584,109) | 160,460 | 989,355 | 1,738,773 | 923,492          | 175,537 | 20,221,909 | 15,025,498 | 110,264 | 24,755  | 17,656,604 |

Community Services Fund

|                                | Golf                       | Facilities         | Ski                 | Recreation         | CS Admin           | Tennis           | Comm. Svcs.         |
|--------------------------------|----------------------------|--------------------|---------------------|--------------------|--------------------|------------------|---------------------|
| Sum of 2024 Departments Budget | 300                        |                    |                     |                    |                    |                  | 300 Total           |
|                                | 320                        | 330                | 340                 | 350                | 360                | 380              |                     |
| <b>Row Labels</b>              | <b>Account Description</b> |                    |                     |                    |                    |                  |                     |
| <b>Revenue</b>                 |                            |                    |                     |                    |                    |                  |                     |
| Ad Valorem                     |                            |                    |                     |                    |                    |                  |                     |
| Consolidated Tax               |                            |                    |                     |                    |                    |                  |                     |
| Sales & Fees                   | (5,501,858)                | (1,802,885)        | (12,636,768)        | (1,512,843)        | 262,000            | (216,491)        | (21,408,845)        |
| Facility Fee                   | -                          | -                  | -                   | -                  | (2,984,619)        | -                | (2,984,619)         |
| Operating Grants               |                            |                    |                     | (116,984)          |                    |                  | (116,984)           |
| Interfund                      |                            |                    | (14,985)            |                    |                    |                  | (14,985)            |
| Misc. Rev.                     | (44,383)                   |                    | (84,567)            |                    |                    |                  | (128,950)           |
| Invest Inc.                    | 5,496                      | 180                | (21,324)            | (1,020)            | (25,872)           | 2,352            | (40,188)            |
| Capital Grants                 |                            |                    |                     |                    |                    |                  | -                   |
| <b>Revenue Total</b>           | <b>(5,540,745)</b>         | <b>(1,802,705)</b> | <b>(12,757,644)</b> | <b>(1,630,847)</b> | <b>(2,748,491)</b> | <b>(214,139)</b> | <b>(24,694,571)</b> |
| <b>Expense</b>                 |                            |                    |                     |                    |                    |                  |                     |
| Wages                          | 2,242,042                  | 546,602            | 3,989,710           | 1,238,282          | 196,895            | 136,654          | 8,350,185           |
| Benefits                       | 688,418                    | 287,554            | 1,398,549           | 363,431            | 74,056             | 30,350           | 2,842,357           |
| Professional Services          | 8,950                      | 1,170              | 23,700              | 5,850              |                    | 585              | 40,255              |
| Services & Supplies            | 994,181                    | 476,430            | 2,378,870           | 780,558            | 47,840             | 125,500          | 4,803,379           |
| Insurance                      | 118,400                    | 15,100             | 276,100             | 71,700             |                    | 4,600            | 485,900             |
| Utilities                      | 376,400                    | 59,700             | 576,700             | 133,200            | 5,900              | 14,100           | 1,166,000           |
| Cost of Goods Sold             | 744,555                    | 466,400            | 588,450             | 42,700             |                    | 10,800           | 1,852,905           |
| Central Services Cost          | 492,659                    | 157,991            | 892,441             | 273,468            | 40,062             | 28,070           | 1,884,691           |
| Defensible Space               |                            |                    |                     |                    | 100,000            |                  | 100,000             |
| Capital Expend.                | 955,700                    | 12,000             | 2,105,000           | 295,000            | 64,000             | 25,000           | 3,456,700           |
| Debt Service                   | -                          | -                  | -                   | -                  | -                  | -                | -                   |
| Extraordinary                  |                            |                    |                     |                    |                    |                  |                     |
| Transfers                      |                            |                    |                     |                    |                    |                  |                     |
| <b>Expense Total</b>           | <b>6,621,305</b>           | <b>2,022,946</b>   | <b>12,229,520</b>   | <b>3,204,188</b>   | <b>528,753</b>     | <b>375,659</b>   | <b>24,982,372</b>   |
| <b>Grand Total</b>             | <b>1,080,560</b>           | <b>220,241</b>     | <b>(528,124)</b>    | <b>1,573,341</b>   | <b>(2,219,738)</b> | <b>161,520</b>   | <b>287,801</b>      |



| Community Services Fund |                     |         |           |           |         |        |           |           |         |           |             | Mountain Course |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
|-------------------------|---------------------|---------|-----------|-----------|---------|--------|-----------|-----------|---------|-----------|-------------|-----------------|--------|----------|---------|----------|---------|-------|-------|-------|-----------|-----------|--------|----------|-------|----------|-------------|----------|-------|-------|
| Golf                    | Championship Course |         |           |           |         |        |           |           |         |           | Revenue     | Services        | Maint. | Carts    | Fleet   | Pro Shop | F&B     | Mktg. | Admin | TOTAL | Revenue   | Services  | Maint. | Carts    | Fleet | Pro Shop | F&B         | Mktg.    | Admin | Total |
| Revenue                 | 300                 | 320     | 31        | 400       | 410     | 420    | 430       | 440       | 450     | 460       | 530         | 980             | 990    | 31 Total | 400     | 410      | 420     | 440   | 450   | 460   | 530       | 980       | 990    | 32 Total |       |          |             |          |       |       |
| Account Description     | 400                 | 410     | 420       | 430       | 440     | 450    | 460       | 530       | 980     | 990       |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Revenue                 |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Ad Valorem              |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Consolidated Tax        |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Sales & Fees            | (2,784,663)         |         |           | (230,340) |         |        | (503,695) | (906,000) |         | (5,750)   | (4,430,448) | (806,730)       |        |          |         |          |         |       |       |       | (110,880) | (153,800) |        |          |       |          | (1,071,410) |          |       |       |
| Facility Fee            |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Operating Grants        |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Interfund               |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          | (44,383)    | (44,383) |       |       |
| Misc. Rev.              |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          | 2,748       | 2,748    |       |       |
| Invest Inc.             |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Capital Grants          |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Revenue Total           | (2,784,663)         |         |           | (230,340) |         |        | (503,695) | (906,000) |         | (3,002)   | (4,427,700) | (806,730)       |        |          |         |          |         |       |       |       | (110,880) | (153,800) |        |          |       | (41,635) | (1,113,045) |          |       |       |
| Expense                 |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Wages                   |                     | 219,947 | 640,117   | 46,861    | 123,232 |        | 82,340    | 427,109   | 32,319  | 120,123   | 1,692,048   |                 |        |          | 85,252  | 231,425  | 96,015  |       |       |       | 24,713    | 69,408    | 15,445 | 27,736   |       |          | 549,994     |          |       |       |
| Benefits                |                     | 87,070  | 196,573   | 5,459     | 13,800  |        | 33,868    | 101,088   | 15,748  | 55,208    | 508,815     |                 |        |          | 35,983  | 85,609   | 10,777  |       |       |       | 10,504    | 14,858    | 7,800  | 14,072   |       |          | 179,603     |          |       |       |
| Professional Services   |                     |         | 1,700     |           |         |        |           |           |         | 4,680     | 6,380       |                 |        |          |         | 1,400    |         |       |       |       |           |           |        |          |       |          | 1,170       | 2,570    |       |       |
| Services & Supplies     |                     | 20,225  | 260,704   | 24,780    | 58,654  | 28,440 | 740       | 119,260   | 18,000  | 154,973   | 681,776     |                 |        |          | 8,305   | 138,255  | 33,080  | 9,480 |       |       |           | 30,430    | 10,200 | 82,655   |       |          | 312,405     |          |       |       |
| Insurance               |                     |         |           |           |         |        |           |           |         | 96,300    | 96,300      |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          | 22,100      | 22,100   |       |       |
| Utilities               |                     |         | 215,000   |           | 9,400   | 600    | 1,800     | 10,900    |         | 30,400    | 268,100     |                 |        |          | 1,000   | 92,600   |         |       |       |       |           |           | 2,100  |          |       |          | 12,600      | 109,300  |       |       |
| Cost of Goods Sold      |                     |         |           |           |         |        |           | 350,555   | 280,100 |           | 630,655     |                 |        |          |         |          |         |       |       |       | 69,200    | 44,700    |        |          |       |          | 113,900     |          |       |       |
| Central Services Cost   |                     |         |           |           |         |        |           |           |         |           | 366,628     |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          | 126,031     | 126,031  |       |       |
| Defensible Space        |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Capital Expend.         |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Debt Service            |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Extraordinary           |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Transfers               |                     |         |           |           |         |        |           |           |         |           |             |                 |        |          |         |          |         |       |       |       |           |           |        |          |       |          |             |          |       |       |
| Expense Total           |                     | 327,242 | 1,314,094 | 77,100    | 201,086 | 29,040 | 469,303   | 938,457   | 66,067  | 1,157,812 | 4,580,202   |                 |        |          | 130,540 | 549,289  | 139,872 | 9,480 |       |       | 104,417   | 161,496   | 33,445 | 812,564  |       |          | 2,041,103   |          |       |       |
| Grand Total             | (2,784,663)         | 327,242 | 1,314,094 | (153,240) | 201,086 | 29,040 | (34,392)  | 32,457    | 66,067  | 1,154,810 | 152,502     | (806,730)       |        |          | 130,540 | 549,289  | 139,872 | 9,480 |       |       | (6,463)   | 7,696     | 33,445 | 870,929  |       |          | 928,058     |          |       |       |



|                       |                                |  |  |  |  |             |           |           |           |         |         |          |        |           |           |         |           |         |         |         |         |         |         |           |         |         |
|-----------------------|--------------------------------|--|--|--|--|-------------|-----------|-----------|-----------|---------|---------|----------|--------|-----------|-----------|---------|-----------|---------|---------|---------|---------|---------|---------|-----------|---------|---------|
| Cost of Goods Sold    |                                |  |  |  |  | 350,555     | 280,100   |           |           | 630,655 |         | 69,200   | 44,700 |           |           |         |           | 113,900 |         |         |         |         |         |           |         |         |
| 7920                  | Food                           |  |  |  |  |             | 185,600   |           |           | 185,600 |         |          | 27,000 |           |           |         |           | 27,000  |         |         |         |         |         |           |         |         |
| 7924                  | Beer                           |  |  |  |  |             | 38,700    |           |           | 38,700  |         |          | 9,900  |           |           |         |           | 9,900   |         |         |         |         |         |           |         |         |
| 7928                  | Wine                           |  |  |  |  |             | 23,200    |           |           | 23,200  |         |          | 2,500  |           |           |         |           | 2,500   |         |         |         |         |         |           |         |         |
| 7932                  | Liquor                         |  |  |  |  |             | 32,600    |           |           | 32,600  |         |          | 5,300  |           |           |         |           | 5,300   |         |         |         |         |         |           |         |         |
| 7940                  | Merchandise for resale         |  |  |  |  | 337,055     |           |           |           | 337,055 |         | 66,150   |        |           |           |         |           | 66,150  |         |         |         |         |         |           |         |         |
| 7945                  | Freight on Inventory Purchases |  |  |  |  | 13,500      |           |           |           | 13,500  |         | 3,050    |        |           |           |         |           | 3,050   |         |         |         |         |         |           |         |         |
| 7950                  | Personal Services Contracts    |  |  |  |  |             |           |           |           |         |         |          |        |           |           |         |           |         |         |         |         |         |         |           |         |         |
| Central Services Cost |                                |  |  |  |  |             |           |           |           | 366,628 | 366,628 |          |        |           |           |         | 126,031   | 126,031 |         |         |         |         |         |           |         |         |
| Defensible Space      |                                |  |  |  |  |             |           |           |           |         |         |          |        |           |           |         |           |         |         |         |         |         |         |           |         |         |
| Capital Expend.       |                                |  |  |  |  |             |           |           |           | 329,500 | 329,500 |          |        |           |           |         | 626,200   | 626,200 |         |         |         |         |         |           |         |         |
| Debt Service          |                                |  |  |  |  |             |           |           |           | -       | -       |          |        |           |           |         |           | -       |         |         |         |         |         |           |         |         |
| Extraordinary         |                                |  |  |  |  |             |           |           |           |         |         |          |        |           |           |         |           |         |         |         |         |         |         |           |         |         |
| Transfers             |                                |  |  |  |  |             |           |           |           |         |         |          |        |           |           |         |           |         |         |         |         |         |         |           |         |         |
| Expense Total         |                                |  |  |  |  | 327,242     | 1,314,094 | 77,100    | 201,086   | 29,040  | 469,303 | 938,457  | 66,067 | 1,157,812 | 4,580,202 | 130,540 | 549,269   | 139,872 | 9,480   | 104,417 | 161,496 | 33,445  | 912,564 | 2,041,103 |         |         |
| Grand Total           |                                |  |  |  |  | (2,784,663) | 327,242   | 1,314,094 | (153,240) | 201,086 | 29,040  | (34,392) | 32,457 | 66,067    | 1,154,810 | 152,502 | (806,730) | 130,540 | 549,269 | 139,872 | 9,480   | (6,463) | 7,696   | 33,445    | 870,929 | 928,058 |

| Facilities / Events   |                     | Chateau<br>330<br>33 | Aspen Grove<br>510 | Events<br>530      | Marketing<br>980 | 33 Total           |
|-----------------------|---------------------|----------------------|--------------------|--------------------|------------------|--------------------|
| Row Labels            | Account Description | 500                  | 510                | 530                | 980              |                    |
| <b>Revenue</b>        |                     |                      |                    |                    |                  |                    |
| Sales & Fees          |                     | (394,835)            | (59,750)           | (1,348,300)        |                  | (1,802,885)        |
| Facility Fee          |                     | -                    |                    |                    |                  | -                  |
| Invest Inc.           |                     |                      |                    |                    | 180              | 180                |
| Capital Grants        |                     |                      |                    |                    |                  |                    |
| <b>Revenue Total</b>  |                     | <b>(394,835)</b>     | <b>(59,750)</b>    | <b>(1,348,300)</b> | <b>180</b>       | <b>(1,802,705)</b> |
| <b>Expense</b>        |                     |                      |                    |                    |                  |                    |
| Wages                 |                     | 87,289               |                    | 436,838            | 22,475           | 546,602            |
| Benefits              |                     | 49,262               |                    | 227,115            | 11,176           | 287,554            |
| Professional Services |                     | 1,170                |                    |                    |                  | 1,170              |
| Services & Supplies   |                     | 274,085              | 85,130             | 83,515             | 33,700           | 476,430            |
| Insurance             |                     | 14,400               | 700                |                    |                  | 15,100             |
| Utilities             |                     | 33,300               | 4,700              | 21,700             |                  | 59,700             |
| Cost of Goods Sold    |                     |                      |                    | 466,400            |                  | 466,400            |
| Central Services Cost |                     | 157,991              |                    |                    |                  | 157,991            |
| Defensible Space      |                     |                      |                    |                    |                  |                    |
| Capital Expend.       |                     | 12,000               |                    |                    |                  | 12,000             |
| Debt Service          |                     | -                    | -                  |                    |                  | -                  |
| Extraordinary         |                     |                      |                    |                    |                  |                    |
| Transfers             |                     |                      |                    |                    |                  |                    |
| <b>Expense Total</b>  |                     | <b>629,497</b>       | <b>90,530</b>      | <b>1,235,568</b>   | <b>67,351</b>    | <b>2,022,946</b>   |
| <b>Grand Total</b>    |                     | <b>234,662</b>       | <b>30,780</b>      | <b>(112,732)</b>   | <b>67,531</b>    | <b>220,241</b>     |



| Facilities / Events   |                            | Chateau<br>330<br>33 | Aspen Grc Events |                    | Marketing  | 33 Total           |
|-----------------------|----------------------------|----------------------|------------------|--------------------|------------|--------------------|
| Row Labels            | Account Description        | 500                  | 510              | 530                | 980        |                    |
| <b>Revenue</b>        |                            |                      |                  |                    |            |                    |
| Sales & Fees          |                            | (394,835)            | (59,750)         | (1,348,300)        |            | (1,802,885)        |
| Facility Fee          |                            | -                    |                  |                    |            | -                  |
| Invest Inc.           |                            |                      |                  |                    | 180        | 180                |
| Capital Grants        |                            |                      |                  |                    |            |                    |
| <b>Revenue Total</b>  |                            | <b>(394,835)</b>     | <b>(59,750)</b>  | <b>(1,348,300)</b> | <b>180</b> | <b>(1,802,705)</b> |
| <b>Expense</b>        |                            |                      |                  |                    |            |                    |
| Wages                 |                            | 87,289               |                  | 436,838            | 22,475     | 546,602            |
| Benefits              |                            | 49,262               |                  | 227,115            | 11,176     | 287,554            |
| Professional Services |                            | 1,170                |                  |                    |            | 1,170              |
| 6010                  | Legal                      |                      |                  |                    |            |                    |
| 6020                  | Audit                      | 1,170                |                  |                    |            | 1,170              |
| 6030                  | Professional Consultants   |                      |                  |                    |            |                    |
| Services & Supplies   |                            | 274,085              | 85,130           | 83,515             | 33,700     | 476,430            |
| 7010                  | Advertising - Paid         |                      |                  |                    | 31,500     | 31,500             |
| 7200                  | Banking Fees & Processing  |                      |                  | 41,000             |            | 41,000             |
| 7310                  | Computer License & Fees    | 8,460                |                  |                    | 105        | 8,565              |
| 7330                  | Contractual Services       | 1,200                |                  |                    |            | 1,200              |
| 7350                  | Employee Recruit & Retain  | 1,050                |                  | 1,000              |            | 2,050              |
| 7405                  | Office Supplies            | 1,200                |                  |                    |            | 1,200              |
|                       | Office Supplies            |                      |                  | 900                |            | 900                |
| 7415                  | Operating                  | 17,300               | 1,000            | 22,400             | 2,095      | 42,795             |
| 7420                  | Fuel                       | 2,600                | 100              |                    |            | 2,700              |
| 7425                  | Chemical                   |                      |                  |                    |            |                    |
| 7428                  | Lab                        |                      |                  |                    |            |                    |
| 7430                  | Uniforms                   | 3,100                |                  |                    |            | 3,100              |
| 7450                  | Permits & Fees             | 650                  | 2,520            |                    |            | 3,170              |
| 7510                  | R& M General               | 70,000               | 32,889           | 200                |            | 103,089            |
| 7515                  | R&M Preventative           |                      | 2,200            |                    |            | 2,200              |
| 7525                  | Snow Removal               | 16,250               | 5,070            |                    |            | 21,320             |
| 7530                  | Janitorial                 | 30,800               | 6,500            |                    |            | 37,300             |
| 7540                  | Fleet Maintenance Services | 2,290                |                  |                    |            | 2,290              |
| 7545                  | Engineering Services       | 3,300                |                  |                    |            | 3,300              |
| 7550                  | BLDGS Maintenance Services | 105,125              | 31,671           | 18,015             |            | 154,811            |
| 7605                  | Security                   | 2,670                | 3,180            |                    |            | 5,850              |
| 7680                  | Training & Education       | 495                  |                  |                    |            | 495                |
| 7685                  | Travel & Conferences       | 7,595                |                  |                    |            | 7,595              |
|                       | Travel & Conferences       |                      |                  |                    |            |                    |
| Insurance             |                            | 14,400               | 700              |                    |            | 15,100             |
| Utilities             |                            | 33,300               | 4,700            | 21,700             |            | 59,700             |
| 7810                  | Electricity                | 12,200               | 800              | 6,300              |            | 19,300             |
| 7815                  | Heating                    | 8,500                | 900              |                    |            | 9,400              |
| 7820                  | Water & Sewer              | 7,100                | 3,000            |                    |            | 10,100             |
| 7825                  | Trash                      |                      |                  | 14,400             |            | 14,400             |
| 7830                  | Internet                   | 2,100                |                  |                    |            | 2,100              |
| 7835                  | Cable TV                   |                      |                  |                    |            |                    |
| 7840                  | Telephone                  | 3,400                |                  | 1,000              |            | 4,400              |
| Cost of Goods Sold    |                            |                      |                  | 466,400            |            | 466,400            |
| Central Services Cost |                            | 157,991              |                  |                    |            | 157,991            |
| Defensible Space      |                            |                      |                  |                    |            |                    |
| Capital Expend.       |                            | 12,000               |                  |                    |            | 12,000             |

| Facilities / Events |  | Chateau<br>330<br>33 | Aspen Grc Events |           | Marketing | 33 Total  |
|---------------------|--|----------------------|------------------|-----------|-----------|-----------|
| Row Labels          | Account Description                        | 500                  | 510              | 530       | 980       |           |
|                     | Debt Service<br>Extraordinary<br>Transfers | -                    | -                |           |           | -         |
|                     | <b>Expense Total</b>                       | 629,497              | 90,530           | 1,235,568 | 67,351    | 2,022,946 |
|                     | <b>Grand Total</b>                         | 234,662              | 30,780           | (112,732) | 67,531    | 220,241   |

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|                               | Fleet               | Brushing Crew | F&B       | Services    | Revenue Office | Lifts     | Slope Maint. | Ski Patrol | Ski School | Child Ski Ctr. | Rentals Repairs | Property Operation | Hyatt Shop  | Marketing | Admin     | 34 Total |           |              |           |
|-------------------------------|---------------------|---------------|-----------|-------------|----------------|-----------|--------------|------------|------------|----------------|-----------------|--------------------|-------------|-----------|-----------|----------|-----------|--------------|-----------|
| Row Labels                    | Account Description | 450           | 490       | 530         | 600            | 610       | 620          | 630        | 640        | 650            | 660             | 670                | 680         | 690       | 960       | 980      | 990       | 34 Total     |           |
| <b>Revenue</b>                |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           |              |           |
| Consolidated Tax Sales & Fees |                     |               |           | (1,433,200) | (7,410,800)    |           |              |            |            |                | (885,905)       | (877,615)          | (1,274,200) |           | (342,848) |          | 41,900    | (12,182,668) |           |
| Facility Fee                  |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           | (14,985)     |           |
| Interfund                     |                     |               | (14,985)  |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           | (84,567)     | (84,567)  |
| Misc. Rev.                    |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           | (21,324)     | (21,324)  |
| Invest Inc.                   |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           |              |           |
| Capital Grants                |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           |              |           |
| <b>Revenue Total</b>          |                     |               | (24,985)  | (1,433,200) | (7,410,800)    |           |              |            |            |                | (885,905)       | (877,615)          | (1,274,200) |           | (342,848) |          | (61,991)  | (12,303,544) |           |
| <b>Expense</b>                |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           |              |           |
| Wages                         |                     | 93,690        | 380,741   |             | 256,024        | 763,513   | 393,723      | 237,419    | 306,692    | 405,411        | 225,648         | 268,710            | 66,366      | 146,286   | 332,791   |          |           | 3,877,014    |           |
| Benefits                      |                     | 16,536        | 124,180   |             | 75,982         | 364,410   | 143,490      | 51,021     | 72,046     | 86,932         | 51,413          | 82,991             | 11,717      | 84,506    | 200,018   |          |           | 1,365,241    |           |
| Professional Services         |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           | 23,700    |          |           | 23,700       |           |
| Services & Supplies           | 427,780             | 24,000        | 120,163   |             | 46,250         | 141,380   | 177,700      | 3,920      | 25,500     | 26,060         | 33,875          | 65,300             | 334,780     | 29,218    | 363,000   |          | 507,366   | 2,326,292    |           |
| Insurance                     |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          | 276,100   | 276,100      |           |
| Utilities                     | 16,800              | 2,000         | 22,400    |             | 1,300          | 63,600    | 328,600      | 100        | 100        | 100            | 100             | 105,800            | 900         | 9,900     |           |          | 20,100    | 571,800      |           |
| Cost of Goods Sold            |                     |               | 455,200   |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           | 892,441      | 892,441   |
| Central Services Cost         |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           | 2,105,000    | 2,105,000 |
| Capital Expend.               |                     |               |           |             |                |           |              |            |            |                |                 |                    |             |           |           |          |           |              |           |
| <b>Expense Total</b>          | 444,580             | 136,226       | 1,102,684 |             | 379,556        | 1,332,903 | 1,043,513    | 3,920      | 314,040    | 404,898        | 526,318         | 342,461            | 792,281     | 108,201   | 603,692   |          | 4,357,516 | 11,892,788   |           |
| <b>Grand Total</b>            | 444,580             | 121,241       | (330,516) | (7,410,800) | 379,556        | 1,332,903 | 1,043,513    | 3,920      | 314,040    | (481,007)      | (351,297)       | (931,739)          | 792,281     | (234,647) | 603,692   |          | 4,293,525 | (410,756)    |           |

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|                               |                             | Fleet   | Brushing Crew | F&B         | Services    | Revenue Office | Lifts   | Slope Maint. | Ski Patrol | Ski School | Child Ski Ctr. | Rentals Repairs | Property Operation | Hyatt Shop  | Marketing | Admin   |          |              |
|-------------------------------|-----------------------------|---------|---------------|-------------|-------------|----------------|---------|--------------|------------|------------|----------------|-----------------|--------------------|-------------|-----------|---------|----------|--------------|
| Row Labels                    | Account Description         | 450     | 490           | 530         | 600         | 610            | 620     | 630          | 640        | 650        | 660            | 670             | 680                | 690         | 960       | 980     | 990      | 34 Total     |
| Revenue                       |                             | 340     |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          |              |
| Consolidated Tax Sales & Fees |                             |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          |              |
| 4205                          | Admissions & Fees           |         |               | (1,433,200) | (7,410,800) |                |         |              |            |            | (885,905)      | (877,615)       | (1,274,200)        |             | (342,848) |         | 41,900   | (12,182,668) |
| 4215                          | Rental Income               |         |               |             | (5,517,700) |                |         |              |            |            |                |                 |                    |             | (163,900) |         |          | (5,681,600)  |
| 4220                          | Concessions                 |         |               |             | (47,300)    |                |         |              |            |            |                |                 |                    |             |           |         |          | (47,300)     |
| 4270                          | Charitable Allowances       |         |               |             | 103,500     |                |         |              |            |            |                |                 |                    |             |           |         |          | 103,500      |
| 4280                          | Employee Allowances         |         |               | 45,000      | 69,700      |                |         |              |            |            |                |                 |                    |             |           |         |          | 114,700      |
| 4285                          | Promotional Discounts       |         |               |             | 400,000     |                |         |              |            |            | 4,095          | 14,385          | 2,200              |             | 3,252     |         |          | 423,932      |
| 4410                          | Personal Services           |         |               |             |             |                |         |              |            | (890,000)  | (750,000)      |                 |                    |             | (20,000)  |         |          | (1,660,000)  |
| 4415                          | Repairs for Customers       |         |               |             |             |                |         |              |            |            |                |                 | (11,000)           |             | (500)     |         |          | (11,500)     |
| 4417                          | Service & User Fees         |         |               |             | (103,500)   |                |         |              |            |            |                |                 | (142,000)          | (1,265,400) | (161,700) |         |          | (1,672,600)  |
| 4420                          | Food Sales                  |         |               | (1,123,200) |             |                |         |              |            |            |                |                 |                    |             |           |         |          | (1,123,200)  |
| 4424                          | Beer Sales                  |         |               | (216,000)   |             |                |         |              |            |            |                |                 |                    |             |           |         |          | (216,000)    |
| 4428                          | Wine Sales                  |         |               | (43,200)    |             |                |         |              |            |            |                |                 |                    |             |           |         |          | (43,200)     |
| 4432                          | Liquor Sales                |         |               | (129,600)   |             |                |         |              |            |            |                |                 |                    |             |           |         |          | (129,600)    |
| Interfund                     |                             |         | (14,985)      |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | (14,985)     |
| Misc. Rev.                    |                             |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | (84,567)     |
| Invest Inc.                   |                             |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | (21,324)     |
| Capital Grants                |                             |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          |              |
| Revenue Total                 |                             |         | (14,985)      | (1,433,200) | (7,410,800) |                |         |              |            |            | (885,905)      | (877,615)       | (1,274,200)        |             | (342,848) |         | (63,991) | (12,303,544) |
| Expense                       |                             |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          |              |
| Wages                         |                             |         | 93,690        | 380,741     |             | 256,024        | 763,513 | 393,723      | 237,419    | 306,692    | 405,411        | 225,648         | 268,710            | 66,366      | 146,286   | 332,791 |          | 3,877,014    |
| Benefits                      |                             |         | 16,536        | 124,160     |             | 75,982         | 364,410 | 143,490      | 51,021     | 72,046     | 86,932         | 51,413          | 82,991             | 11,717      | 84,506    | 200,018 |          | 1,365,241    |
| Professional Services         |                             |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 23,700       |
| 6010                          | Legal                       |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 12,000       |
| 6020                          | Audit                       |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 11,700       |
| 6030                          | Professional Consultants    |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          |              |
| Services & Supplies           |                             | 427,780 | 24,000        | 120,163     |             | 46,250         | 141,380 | 177,700      | 3,920      | 25,500     | 26,060         | 33,875          | 65,300             | 334,780     | 29,218    | 363,000 | 507,366  | 2,326,292    |
| 7010                          | Advertising - Paid          |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 208,000      |
| 7020                          | Advertising - Trade         |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 8,000        |
| 7170                          | Empowerment Costs           |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          |              |
| 7200                          | Banking Fees & Processing   |         |               | 4,800       |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 196,355      |
| 7210                          | Banking Fees & Processing   |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 38,000       |
| 7210                          | Community Relations         |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 16,400       |
| 7300                          | Computer & IT Small Equip   |         |               | 1,100       |             | 4,100          |         |              |            |            | 2,700          | 3,500           |                    |             | 5,000     |         |          | 10,000       |
| 7310                          | Computer & IT Small Equip   |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 60,560       |
| 7310                          | Computer License & Fees     |         |               | 7,235       |             |                |         | 10,000       |            |            |                |                 |                    |             |           |         |          | 61,000       |
| 7330                          | Contractual Services        |         |               |             |             | 8,950          |         |              |            | 120        | 180            | 100             |                    | 100         |           |         |          | 3,240        |
| 7340                          | Dues & Subscriptions        |         |               |             |             |                |         | 3,000        |            | 1,300      | 450            |                 |                    |             | 2,400     |         |          | 10,900       |
| 7345                          | Employee Assistance Program |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 640          |
| 7350                          | Employee Recruit & Retain   |         |               |             |             |                | 3,000   | 1,000        |            | 3,780      | 3,500          | 1,100           |                    |             |           | 640     | 23,475   | 33,495       |
| 7405                          | Office Supplies             |         |               | 1,500       |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 1,500        |
| 7415                          | Operating                   | 3,600   | 24,000        | 60,500      |             | 30,000         | 31,000  | 36,420       |            | 11,300     | 17,660         | 21,400          | 9,400              | 38,490      | 4,000     | 32,400  | 11,200   | 331,370      |
| 7415                          | Operating                   |         |               |             |             |                |         |              | 2,000      |            |                |                 |                    |             |           |         |          | 2,000        |
| 7420                          | Fuel                        | 111,600 |               |             |             |                |         |              |            |            |                |                 |                    | 16,900      |           |         |          | 128,500      |
| 7425                          | Chemical                    |         |               | 7,600       |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 7,600        |
| 7430                          | Uniforms                    |         |               | 2,600       |             |                |         |              |            |            |                |                 |                    |             |           |         |          | 36,300       |
| 7433                          | Uniforms                    |         |               |             |             |                |         |              | 7,000      |            |                |                 |                    |             |           |         |          | 7,000        |
| 7433                          | Safety                      |         |               |             |             |                | 4,800   |              | 4,200      |            |                |                 |                    | 300         |           |         |          | 10,400       |
| 7435                          | Small Equipment             |         |               | 1,000       |             |                | 3,000   |              |            |            | 2,100          | 51,000          |                    |             |           |         |          | 57,100       |
| 7450                          | Permits & Fees              |         |               | 4,600       |             |                |         | 400          |            |            |                |                 |                    |             | 118       |         |          | 58,096       |
| 7450                          | Permits & Fees              |         |               |             |             |                |         |              | 600        |            |                |                 |                    |             |           |         |          | 600          |
| 7460                          | Postage                     |         |               |             |             |                |         |              |            |            |                |                 |                    |             |           |         | 1,000    | 500          |
| 7480                          | Rental & Lease              |         |               |             |             |                |         | 28,000       |            |            |                |                 |                    | 10,000      | 25,000    |         |          | 63,000       |
| 7480                          | Rental & Lease              |         |               |             |             |                | 6,000   |              |            |            |                |                 |                    |             |           |         |          | 6,000        |



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|               | Fleet                      | Brushing Crew | F&B     | Services  | Revenue Office | Lifts   | Slope Maint. | Ski Patrol | Ski School | Child Ski Ctr. | Rentals Repairs | Property Operation | Hyatt Shop | Marketing Admin |           |         |           |            |
|---------------|----------------------------|---------------|---------|-----------|----------------|---------|--------------|------------|------------|----------------|-----------------|--------------------|------------|-----------------|-----------|---------|-----------|------------|
|               |                            | 340           |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           |            |
|               |                            | 34            |         |           |                |         |              |            |            |                |                 |                    |            |                 | 34 Total  |         |           |            |
| Row Labels    | Account Description        | 450           | 490     | 530       | 600            | 610     | 620          | 630        | 640        | 650            | 660             | 670                | 680        | 690             | 950       | 980     | 990       |            |
| 7510          | R & M General              |               |         |           | 228            |         | 90,580       | 93,880     | 1,320      | 3,000          |                 |                    | 9,300      |                 |           |         | 80,000    | 276,988    |
|               | R & M General              |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           | 1,320      |
| 7515          | R&M Preventative           |               |         |           |                |         |              |            |            |                |                 |                    | 4,500      |                 |           |         |           | 4,500      |
| 7525          | Snow Removal               |               |         |           |                |         |              |            |            |                |                 |                    | 57,850     |                 |           |         |           | 57,850     |
| 7530          | Janitorial                 |               |         |           |                |         |              |            |            |                |                 |                    | 45,000     |                 |           |         |           | 45,000     |
|               | Janitorial                 |               |         |           | 3,200          |         |              |            |            |                |                 |                    |            |                 |           |         |           | 3,200      |
| 7540          | Fleet Maintenance Services | 332,580       |         |           |                |         |              |            |            |                |                 |                    | 47,200     |                 |           |         |           | 359,780    |
| 7545          | Engineering Services       |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         | 9,700     | 9,700      |
| 7550          | BLDGS Maintenance Services |               |         |           | 25,800         |         |              |            |            |                |                 |                    | 88,610     |                 |           |         |           | 114,410    |
| 7605          | Security                   |               |         |           |                |         |              |            |            |                |                 |                    | 7,730      |                 |           |         |           | 7,730      |
| 7680          | Training & Education       |               |         |           |                |         |              |            |            | 3,200          | 3,545           |                    |            |                 |           |         |           | 6,745      |
| 7685          | Travel & Conferences       |               |         |           |                | 3,200   |              |            |            |                |                 |                    | 200        | 8,900           |           | 7,000   |           | 19,300     |
|               | Travel & Conferences       |               |         |           |                |         | 3,000        | 5,000      |            |                |                 |                    |            |                 |           |         |           | 5,500      |
|               | Insurance                  |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           | 276,100    |
| Utilities     |                            | 16,800        | 2,000   | 22,400    |                | 1,300   | 63,600       | 328,600    |            | 100            | 100             | 100                | 100        | 105,800         | 900       | 9,900   | 20,100    | 571,800    |
| 7810          | Electricity                | 9,300         |         | 500       |                |         | 62,700       | 188,700    |            |                |                 |                    |            | 44,900          |           |         |           | 306,100    |
| 7815          | Heating                    | 7,500         |         | 6,100     |                |         |              |            |            |                |                 |                    |            | 23,100          |           |         |           | 36,700     |
| 7820          | Water & Sewer              |               |         | 1,100     |                |         |              | 139,400    |            |                |                 |                    |            | 16,500          |           |         |           | 157,000    |
| 7825          | Trash                      |               | 2,000   | 7,300     |                |         |              |            |            |                |                 |                    |            | 21,200          |           |         |           | 30,500     |
| 7830          | Internet                   |               |         |           |                |         |              |            |            |                |                 |                    |            |                 | 900       |         | 3,300     | 4,200      |
| 7835          | Cable TV                   |               |         | 3,500     |                |         |              |            |            |                |                 |                    |            |                 |           |         |           | 3,500      |
| 7840          | Telephone                  |               |         | 3,900     |                | 1,300   | 900          | 500        | 100        | 100            | 100             | 100                | 100        |                 |           | 9,900   | 16,800    | 33,800     |
|               | Telephone                  |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           | 5,500      |
|               | Cost of Goods Sold         |               |         | 455,200   |                |         |              |            |            |                |                 |                    |            |                 |           |         |           | 455,200    |
|               | Central Services Cost      |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         | 892,441   | 892,441    |
|               | Defensible Space           |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           |            |
|               | Capital Expend.            |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           |            |
|               | Debt Service               |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           |            |
|               | Extraordinary              |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           |            |
|               | Transfers                  |               |         |           |                |         |              |            |            |                |                 |                    |            |                 |           |         |           |            |
| Expense Total |                            | 444,580       | 136,226 | 1,102,684 |                | 379,556 | 1,332,903    | 1,043,513  | 3,920      | 314,040        | 404,898         | 526,318            | 342,461    | 792,281         | 108,201   | 603,692 | 4,357,516 | 11,892,788 |
| Grand Total   |                            | 444,580       | 121,241 | (330,516) | (7,410,800)    | 379,556 | 1,332,903    | 1,043,513  | 3,920      | 314,040        | (481,007)       | (351,297)          | (931,739)  | 792,281         | (234,647) | 603,692 | 4,293,525 | (410,756)  |

Recreation

Youth Programs    Senior Programs    Adult Programs    Recreation Center    Aquatics Programs    Fitness Programs    Kid Zone    Mktg.    Admin

Sum of 2024 Departments Budget

| Row Labels            | Account Description | 350<br>46<br>811 | 820              | 831             | 46 Total         | 48<br>840        | 850              | 860             | 890           | 980           | 990            | 48 Total           |
|-----------------------|---------------------|------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|---------------|---------------|----------------|--------------------|
| <b>Revenue</b>        |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Ad Valorem            |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Consolidated Tax      |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Sales & Fees          |                     | (188,005)        | (86,850)         | (61,600)        | (336,455)        | (976,288)        | (127,000)        | (73,100)        | -             |               |                | (1,176,388)        |
| Facility Fee          |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Operating Grants      |                     | (50,000)         | (66,984)         |                 | (116,984)        |                  |                  |                 |               |               |                |                    |
| Interfund             |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Misc. Rev.            |                     |                  |                  |                 |                  |                  |                  |                 |               |               | (1,020)        | (1,020)            |
| Invest Inc.           |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Capital Grants        |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| <b>Revenue Total</b>  |                     | <b>(238,005)</b> | <b>(153,834)</b> | <b>(61,600)</b> | <b>(453,439)</b> | <b>(976,288)</b> | <b>(127,000)</b> | <b>(73,100)</b> | <b>-</b>      |               | <b>(1,020)</b> | <b>(1,177,408)</b> |
| <b>Expense</b>        |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Wages                 |                     | 188,656          | 194,524          | 21,202          | 404,382          | 255,227          | 333,200          | 175,756         | 40,293        | 38,554        | (9,130)        | 833,900            |
| Benefits              |                     | 72,400           | 52,172           | 7,255           | 131,827          | 101,397          | 66,587           | 33,839          | 6,264         | 18,426        | 5,091          | 231,604            |
| Professional Services |                     |                  |                  |                 |                  |                  |                  |                 |               |               | 5,850          | 5,850              |
| Services & Supplies   |                     | 161,303          | 36,026           | 3,300           | 200,629          | 375,569          | 78,830           | 16,660          | 2,290         | 11,200        | 95,380         | 579,929            |
| Insurance             |                     |                  |                  |                 |                  | 71,700           |                  |                 |               |               |                | 71,700             |
| Utilities             |                     | -                | 600              |                 | 600              | 115,400          | 1,700            |                 |               |               | 15,500         | 132,600            |
| Cost of Goods Sold    |                     |                  |                  | 11,000          | 11,000           | 31,700           |                  |                 |               |               |                | 31,700             |
| Central Services Cost |                     |                  |                  |                 |                  |                  |                  |                 |               |               | 273,468        | 273,468            |
| Defensible Space      |                     |                  |                  |                 |                  |                  |                  |                 |               |               | 295,000        | 295,000            |
| Capital Expend.       |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Debt Service          |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Extraordinary         |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| Transfers             |                     |                  |                  |                 |                  |                  |                  |                 |               |               |                |                    |
| <b>Expense Total</b>  |                     | <b>422,359</b>   | <b>283,322</b>   | <b>42,757</b>   | <b>748,437</b>   | <b>950,993</b>   | <b>480,317</b>   | <b>226,255</b>  | <b>48,847</b> | <b>68,180</b> | <b>681,159</b> | <b>2,455,751</b>   |
| <b>Grand Total</b>    |                     | <b>184,354</b>   | <b>129,488</b>   | <b>(18,843)</b> | <b>294,998</b>   | <b>(25,295)</b>  | <b>353,317</b>   | <b>153,155</b>  | <b>48,847</b> | <b>68,180</b> | <b>680,139</b> | <b>1,278,343</b>   |

Recreation

Youth Programs    Senior Programs    Adult Programs    Recreation Center    Aquatics Programs    Fitness Programs    Kid Zone    Mktg.    Admin

Sum of 2024 Departments Budget

| Row Labels            | Account Description        | 350<br>46<br>811 | 820              | 831             | 46 Total         | 48<br>840        | 850              | 860             | 890      | 980    | 990            | 48 Total           |
|-----------------------|----------------------------|------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|----------|--------|----------------|--------------------|
| <b>Revenue</b>        |                            |                  |                  |                 |                  |                  |                  |                 |          |        |                |                    |
| Sales & Fees          |                            | (188,005)        | (86,850)         | (61,600)        | (336,455)        | (976,288)        | (127,000)        | (73,100)        | -        |        |                | (1,176,388)        |
| Facility Fee          |                            |                  |                  |                 |                  |                  |                  |                 |          |        |                |                    |
| Operating Grants      |                            | (50,000)         | (66,984)         |                 | (116,984)        |                  |                  |                 |          |        |                |                    |
| Invest Inc.           |                            |                  |                  |                 |                  |                  |                  |                 |          |        | (1,020)        | (1,020)            |
| <b>Revenue Total</b>  |                            | <b>(238,005)</b> | <b>(153,834)</b> | <b>(61,600)</b> | <b>(453,439)</b> | <b>(976,288)</b> | <b>(127,000)</b> | <b>(73,100)</b> | <b>-</b> |        | <b>(1,020)</b> | <b>(1,177,408)</b> |
| <b>Expense</b>        |                            |                  |                  |                 |                  |                  |                  |                 |          |        |                |                    |
| Wages                 |                            | 188,656          | 194,524          | 21,202          | 404,382          | 255,227          | 333,200          | 175,756         | 40,293   | 38,554 | (9,130)        | 833,900            |
| Benefits              |                            | 72,400           | 52,172           | 7,255           | 131,827          | 101,397          | 66,587           | 33,839          | 6,264    | 18,426 | 5,091          | 231,604            |
| Professional Services |                            |                  |                  |                 |                  |                  |                  |                 |          |        | 5,850          | 5,850              |
| 6010                  | Legal                      |                  |                  |                 |                  |                  |                  |                 |          |        |                |                    |
| 6020                  | Audit                      |                  |                  |                 |                  |                  |                  |                 |          |        | 5,850          | 5,850              |
| 6030                  | Professional Consultants   |                  |                  |                 |                  |                  |                  |                 |          |        |                |                    |
| Services & Supplies   |                            | 161,303          | 36,026           | 3,300           | 200,629          | 375,569          | 78,830           | 16,660          | 2,290    | 11,200 | 95,380         | 579,929            |
| 7010                  | Advertising - Paid         |                  |                  |                 |                  |                  |                  |                 |          | 1,000  |                | 1,000              |
| 7200                  | Banking Fees & Processing  |                  |                  |                 |                  |                  |                  |                 |          |        | 29,700         | 29,700             |
| 7300                  | Computer & IT Small Equip  |                  |                  |                 |                  | 2,000            |                  |                 |          |        |                | 2,000              |
| 7310                  | Computer License & Fees    |                  |                  |                 |                  |                  |                  |                 |          |        | 100            | 100                |
| 7320                  | Computer Supplies          |                  |                  |                 |                  |                  |                  |                 |          |        | 2,300          | 2,300              |
| 7330                  | Contractual Services       |                  |                  |                 |                  | 100              | 100              | 100             | 300      |        | 6,200          | 6,800              |
| 7340                  | Dues & Subscriptions       |                  | 60               |                 | 60               | 700              | 1,050            |                 |          |        | 550            | 2,300              |
|                       | Dues & Subscriptions       | 60               |                  |                 | 60               |                  |                  |                 |          |        |                |                    |
| 7350                  | Employee Recruit & Retain  |                  | 200              |                 | 200              | 1,100            | 800              | 450             |          |        | 200            | 2,550              |
| 7405                  | Office Supplies            |                  |                  |                 |                  |                  |                  |                 |          |        |                |                    |
| 7415                  | Operating                  |                  | 8,000            | 3,300           | 11,300           | 44,890           | 49,740           | 7,410           | 1,290    | 10,200 | 12,080         | 125,610            |
|                       | Operating                  | 161,243          |                  |                 | 161,243          |                  |                  |                 |          |        |                |                    |
| 7420                  | Fuel                       |                  | 4,300            |                 | 4,300            |                  |                  |                 |          |        | 7,800          | 7,800              |
| 7425                  | Chemical                   |                  |                  |                 |                  |                  | 19,630           |                 |          |        |                | 19,630             |
| 7430                  | Uniforms                   |                  | 420              |                 | 420              | 2,000            | 3,000            | 1,000           | 700      |        | 1,700          | 8,400              |
| 7435                  | Small Equipment            |                  |                  |                 |                  |                  |                  | 3,900           |          |        |                | 3,900              |
| 7450                  | Permits & Fees             |                  |                  |                 |                  | 1,700            | 600              |                 |          |        |                | 2,300              |
| 7460                  | Postage                    |                  |                  |                 |                  | 500              |                  |                 |          |        |                | 500                |
| 7480                  | Rental & Lease             |                  | 10,506           |                 | 10,506           |                  |                  |                 |          |        |                |                    |
| 7510                  | R& M General               |                  |                  |                 |                  | 76,217           |                  |                 |          |        | 15,500         | 91,717             |
| 7515                  | R&M Preventative           |                  |                  |                 |                  | 420              |                  |                 |          |        |                | 420                |
| 7525                  | Snow Removal               |                  |                  |                 |                  | 9,620            |                  |                 |          |        |                | 9,620              |
| 7530                  | Janitorial                 |                  |                  |                 |                  | 79,792           |                  |                 |          |        | 1,000          | 80,792             |
| 7540                  | Fleet Maintenance Services |                  | 12,040           |                 | 12,040           |                  |                  |                 |          |        | 9,450          | 9,450              |

Recreation

Youth Programs    Senior Programs    Adult Programs    Recreation Center    Aquatics Programs    Fitness Programs    Kid Zone    Mktg.    Admin

Sum of 2024 Departments Budget

| Row Labels                   | Account Description        | 350<br>46<br>811 | 820     | 831      | 46 Total | 48<br>840     | 850     | 860     | 890    | 980    | 990     | 48 Total      |
|------------------------------|----------------------------|------------------|---------|----------|----------|---------------|---------|---------|--------|--------|---------|---------------|
| 7545                         | Engineering Services       |                  |         |          |          |               |         |         |        |        | 6,900   | 6,900         |
| 7550                         | BLDGS Maintenance Services |                  |         |          |          | 150,860       |         |         |        |        |         | 150,860       |
| 7605                         | Security                   |                  |         |          |          | 5,070         |         |         |        |        |         | 5,070         |
| 7680                         | Training & Education       |                  |         | 500      | 500      | 600           | 2,710   | 3,800   |        |        | 1,600   | 8,710         |
| 7685                         | Travel & Conferences       |                  |         |          |          |               |         |         |        |        | 300     | 300           |
|                              | Travel & Conferences       | -                |         |          | -        |               | 1,200   |         |        |        |         | 1,200         |
| <b>Insurance</b>             |                            |                  |         |          |          | <b>71,700</b> |         |         |        |        |         | <b>71,700</b> |
| <b>Utilities</b>             |                            | -                | 600     |          | 600      | 115,400       | 1,700   |         |        |        | 15,500  | 132,600       |
| 7810                         | Electricity                |                  |         |          |          | 50,300        |         |         |        |        | 5,600   | 55,900        |
| 7815                         | Heating                    |                  |         |          |          | 30,800        |         |         |        |        | 3,400   | 34,200        |
| 7820                         | Water & Sewer              |                  |         |          |          | 23,000        |         |         |        |        |         | 23,000        |
| 7825                         | Trash                      |                  |         |          |          | 6,800         |         |         |        |        | 800     | 7,600         |
| 7830                         | Internet                   |                  |         |          |          |               |         |         |        |        | 3,300   | 3,300         |
| 7835                         | Cable TV                   |                  |         |          |          | 4,500         |         |         |        |        |         | 4,500         |
| 7840                         | Telephone                  |                  |         | 600      | 600      | -             | 1,700   |         |        |        | 2,400   | 4,100         |
| <b>Cost of Goods Sold</b>    |                            |                  |         | 11,000   | 11,000   | 31,700        |         |         |        |        |         | 31,700        |
| <b>Central Services Cost</b> |                            |                  |         |          |          |               |         |         |        |        | 273,468 | 273,468       |
| <b>Defensible Space</b>      |                            |                  |         |          |          |               |         |         |        |        | 295,000 | 295,000       |
| <b>Capital Expend.</b>       |                            |                  |         |          |          |               |         |         |        |        |         |               |
| <b>Debt Service</b>          |                            |                  |         |          |          |               |         |         |        |        |         |               |
| <b>Extraordinary</b>         |                            |                  |         |          |          |               |         |         |        |        |         |               |
| <b>Transfers</b>             |                            |                  |         |          |          |               |         |         |        |        |         |               |
| <b>Expense Total</b>         |                            | 422,359          | 283,322 | 42,757   | 748,437  | 950,993       | 480,317 | 226,255 | 48,847 | 68,180 | 681,159 | 2,455,751     |
| <b>Grand Total</b>           |                            | 184,354          | 129,488 | (18,843) | 294,998  | (25,295)      | 353,317 | 153,155 | 48,847 | 68,180 | 680,139 | 1,278,343     |



CS ADMIN  
 Sum of 2024 Departments Budget

| Row Labels            | Account Description | 990                |
|-----------------------|---------------------|--------------------|
| <b>Revenue</b>        |                     |                    |
| Sales & Fees          |                     | 262,000            |
| Facility Fee          |                     | (2,984,619)        |
| Invest Inc.           |                     | (25,872)           |
| Capital Grants        |                     |                    |
| <b>Revenue Total</b>  |                     | <b>(2,748,491)</b> |
| <b>Expense</b>        |                     |                    |
| Wages                 |                     | 196,895            |
| Benefits              |                     | 74,056             |
| Professional Services |                     |                    |
| Services & Supplies   |                     | 47,840             |
| Insurance             |                     |                    |
| Utilities             |                     | 5,900              |
| Cost of Goods Sold    |                     |                    |
| Central Services Cost |                     | 40,062             |
| Defensible Space      |                     | 100,000            |
| Capital Expend.       |                     | 64,000             |
| Debt Service          |                     |                    |
| Extraordinary         |                     |                    |
| Transfers             |                     |                    |
| <b>Expense Total</b>  |                     | <b>528,753</b>     |
| <b>Grand Total</b>    |                     | <b>(2,219,738)</b> |

CS ADMIN

Sum of 2024 Departments Budget

| Row Labels            | Account Description       | 360<br>49<br>990   |
|-----------------------|---------------------------|--------------------|
| <b>Revenue</b>        |                           |                    |
| Sales & Fees          |                           | 262,000            |
| Facility Fee          |                           | (2,984,619)        |
| Invest Inc.           |                           | (25,872)           |
| Capital Grants        |                           |                    |
| <b>Revenue Total</b>  |                           | <b>(2,748,491)</b> |
| <b>Expense</b>        |                           |                    |
| Wages                 |                           | 196,895            |
| Benefits              |                           | 74,056             |
| Services & Supplies   |                           | 47,840             |
| 7310                  | Computer License & Fees   | 21,790             |
| 7330                  | Contractual Services      | 9,850              |
| 7350                  | Employee Recruit & Retain | 3,000              |
| 7405                  | Office Supplies           | 1,000              |
| 7415                  | Operating                 | 2,200              |
| 7470                  | Printing & Publishing     | 10,000             |
| Insurance             |                           |                    |
| Utilities             |                           | 5,900              |
| Cost of Goods Sold    |                           |                    |
| Central Services Cost |                           | 40,062             |
| Defensible Space      |                           | 100,000            |
| Capital Expend.       |                           | 64,000             |
| Debt Service          |                           |                    |
| Extraordinary         |                           |                    |
| Transfers             |                           |                    |
| <b>Expense Total</b>  |                           | <b>528,753</b>     |
| <b>Grand Total</b>    |                           | <b>(2,219,738)</b> |

**TENNIS FUND**  
**Sum of 2024 Departments Budget**

**380**

| <b>Row Labels</b>              | <b>Account Description</b> |                  |
|--------------------------------|----------------------------|------------------|
| <b>Revenue</b>                 |                            |                  |
| <b>Sales &amp; Fees</b>        |                            | <b>(216,491)</b> |
| <b>Facility Fee</b>            |                            | <b>-</b>         |
| <b>Revenue Total</b>           |                            | <b>(214,139)</b> |
| <b>Expense</b>                 |                            |                  |
| <b>Wages</b>                   |                            | <b>136,654</b>   |
| <b>Benefits</b>                |                            | <b>30,350</b>    |
| <b>Professional Services</b>   |                            | <b>585</b>       |
| 6010                           | Legal                      |                  |
| 6020                           | Audit                      | 585              |
| 6030                           | Professional Consultants   |                  |
| <b>Services &amp; Supplies</b> |                            | <b>125,500</b>   |
| 7010                           | Advertising - Paid         | 1,000            |
| 7310                           | Computer License & Fees    | 40               |
| 7340                           | Dues & Subscriptions       | 500              |
| 7350                           | Employee Recruit & Retain  | 500              |
| 7415                           | Operating                  | 29,200           |
| 7430                           | Uniforms                   | 600              |
| 7450                           | Permits & Fees             | 400              |
| 7460                           | Postage                    | 100              |
| 7510                           | R& M General               | 58,950           |
| 7545                           | Engineering Services       | 1,700            |
| 7550                           | BLDGS Maintenance Services | 30,670           |
| 7605                           | Security                   | 1,090            |
| 7680                           | Training & Education       | 750              |
| 7685                           | Travel & Conferences       |                  |
|                                | Travel & Conferences       |                  |
| <b>Insurance</b>               |                            | <b>4,600</b>     |
| <b>Utilities</b>               |                            | <b>14,100</b>    |
| <b>Cost of Goods Sold</b>      |                            | <b>10,800</b>    |
| <b>Central Services Cost</b>   |                            | <b>28,070</b>    |
| <b>Defensible Space</b>        |                            |                  |
| <b>Capital Expend.</b>         |                            | <b>25,000</b>    |
| <b>Expense Total</b>           |                            | <b>375,659</b>   |
| <b>Grand Total</b>             |                            | <b>161,520</b>   |

BEACHES

Sum of 2024 Departments Budget

|                       | Incline<br>Ski Beach | Incline<br>F&B   | Incline<br>Beach | IB<br>Total      | BC<br>F&B        | Hosts          | Maint          | Aquatics         | Admin              | BC<br>Total        |                    |
|-----------------------|----------------------|------------------|------------------|------------------|------------------|----------------|----------------|------------------|--------------------|--------------------|--------------------|
|                       | 390                  |                  |                  |                  |                  |                |                |                  |                    |                    | 390 Total          |
|                       | 000                  |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
|                       | 35                   | 38               |                  | 38 Total         | 39               |                |                |                  |                    |                    | 39 Total           |
| Row Labels            | Account Description  | 530              | 790              |                  | 530              | 710            | 780            | 850              | 990                |                    |                    |
| <b>Revenue</b>        |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Ad Valorem            |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Consolidated Tax      |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Sales & Fees          | (17,100)             | (220,100)        | (34,700)         | (254,800)        | (211,100)        |                |                | (140,000)        | (1,089,000)        | (1,440,100)        | (1,712,000)        |
| Facility Fee          |                      |                  |                  |                  |                  |                |                |                  | (3,223,168)        | (3,223,168)        | (3,223,168)        |
| Operating Grants      |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Interfund             |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Misc. Rev.            |                      |                  |                  |                  |                  |                |                |                  | (11,400)           | (11,400)           | (11,400)           |
| Invest Inc.           |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Capital Grants        |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| <b>Revenue Total</b>  | <b>(17,100)</b>      | <b>(220,100)</b> | <b>(34,700)</b>  | <b>(254,800)</b> | <b>(211,100)</b> |                |                | <b>(140,000)</b> | <b>(4,323,568)</b> | <b>(4,674,668)</b> | <b>(4,946,568)</b> |
| <b>Expense</b>        |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Wages                 |                      | 57,186           |                  | 57,186           | 65,286           | 253,075        | 426,762        | 143,896          | 2,184              | 891,203            | 948,389            |
| Benefits              |                      | 6,659            |                  | 6,659            | 7,201            | 40,910         | 125,971        | 48,143           | 8,026              | 230,251            | 236,910            |
| Professional Services |                      |                  |                  |                  |                  |                |                |                  | 17,850             | 17,850             | 17,850             |
| Services & Supplies   | 13,500               | 42,675           | 1,000            | 43,675           | 41,125           | 13,820         | 229,676        | 95,485           | 182,938            | 563,044            | 620,219            |
| Insurance             |                      |                  |                  |                  |                  |                |                |                  | 48,600             | 48,600             | 48,600             |
| Utilities             |                      | -                |                  | -                | 2,400            |                | 42,300         | 200              | 68,200             | 113,100            | 113,100            |
| Cost of Goods Sold    |                      | 70,200           |                  | 70,200           | 70,200           |                |                |                  |                    | 70,200             | 140,400            |
| Central Services Cost |                      |                  |                  |                  |                  |                |                |                  | 233,578            | 233,578            | 233,578            |
| Defensible Space      |                      |                  |                  |                  |                  |                |                |                  | 6,672,500          | 6,672,500          | 6,672,500          |
| Capital Expend.       |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Debt Service          |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Extraordinary         |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| Transfers             |                      |                  |                  |                  |                  |                |                |                  |                    |                    |                    |
| <b>Expense Total</b>  | <b>13,500</b>        | <b>176,720</b>   | <b>1,000</b>     | <b>177,720</b>   | <b>186,212</b>   | <b>307,805</b> | <b>824,709</b> | <b>287,724</b>   | <b>7,233,876</b>   | <b>8,840,326</b>   | <b>9,031,546</b>   |
| <b>Grand Total</b>    | <b>(3,600)</b>       | <b>(43,380)</b>  | <b>(33,700)</b>  | <b>(77,080)</b>  | <b>(24,888)</b>  | <b>307,805</b> | <b>824,709</b> | <b>147,724</b>   | <b>2,910,308</b>   | <b>4,165,658</b>   | <b>4,084,978</b>   |



BEACHES

Sum of 2024 Departments Budget

|                       |                            | Incline<br>Ski Beach F&B | Incline<br>Beach | IB<br>Total     | BC<br>F&B        | Hosts            | Maint   | Aquatics         | Admin              | BC<br>Total        |                    |         |
|-----------------------|----------------------------|--------------------------|------------------|-----------------|------------------|------------------|---------|------------------|--------------------|--------------------|--------------------|---------|
|                       |                            | 390                      |                  |                 |                  |                  |         |                  |                    |                    | 390 Total          |         |
|                       |                            | 35                       | 38               | 38 Total        | 39               |                  |         |                  |                    |                    | 39 Total           |         |
| Row Labels            | Account Description        | 530                      | 790              |                 | 530              | 710              | 780     | 850              | 990                |                    |                    |         |
| <b>Revenue</b>        |                            |                          |                  |                 |                  |                  |         |                  |                    |                    |                    |         |
| Ad Valorem            |                            |                          |                  |                 |                  |                  |         |                  |                    |                    |                    |         |
| Consolidated Tax      |                            |                          |                  |                 |                  |                  |         |                  |                    |                    |                    |         |
| Sales & Fees          |                            | (17,100)                 | (220,100)        | (34,700)        | (254,800)        | (211,100)        |         | (140,000)        | (1,089,000)        | (1,440,100)        | (1,712,000)        |         |
| Facility Fee          |                            |                          |                  |                 |                  |                  |         |                  | (3,223,168)        | (3,223,168)        | (3,223,168)        |         |
| Invest Inc.           |                            |                          |                  |                 |                  |                  |         |                  | (11,400)           | (11,400)           | (11,400)           |         |
| Capital Grants        |                            |                          |                  |                 |                  |                  |         |                  |                    |                    |                    |         |
| <b>Revenue Total</b>  |                            | <b>(17,100)</b>          | <b>(220,100)</b> | <b>(34,700)</b> | <b>(254,800)</b> | <b>(211,100)</b> |         | <b>(140,000)</b> | <b>(4,323,568)</b> | <b>(4,674,668)</b> | <b>(4,946,568)</b> |         |
| <b>Expense</b>        |                            |                          |                  |                 |                  |                  |         |                  |                    |                    |                    |         |
| Wages                 |                            |                          | 57,186           |                 | 57,186           | 65,286           | 253,075 | 426,762          | 143,896            | 2,184              | 891,203            | 948,389 |
| Benefits              |                            |                          | 6,659            |                 | 6,659            | 7,201            | 40,910  | 125,971          | 48,143             | 8,026              | 230,251            | 236,910 |
| Professional Services |                            |                          |                  |                 |                  |                  |         |                  |                    | 17,850             | 17,850             | 17,850  |
| Services & Supplies   |                            | 13,500                   | 42,675           | 1,000           | 43,675           | 41,125           | 13,820  | 229,676          | 95,485             | 182,938            | 563,044            | 620,219 |
| 7010                  | Advertising - Paid         |                          |                  |                 |                  |                  |         |                  |                    |                    |                    |         |
| 7020                  | Advertising - Trade        |                          |                  |                 |                  |                  |         |                  |                    |                    |                    |         |
| 7170                  | Empowerment Costs          |                          |                  |                 |                  |                  |         |                  |                    | 23,600             | 23,600             | 23,600  |
| 7200                  | Banking Fees & Processing  |                          |                  |                 |                  |                  |         |                  |                    |                    | 6,500              | 13,400  |
|                       | Banking Fees & Processing  |                          | 6,900            |                 | 6,900            | 6,500            |         |                  |                    |                    |                    | 250     |
| 7300                  | Computer & IT Small Equip  |                          |                  |                 |                  |                  | 250     |                  |                    |                    | 250                | 250     |
| 7310                  | Computer License & Fees    |                          |                  |                 |                  |                  |         | 2,040            |                    | 1,188              | 3,228              | 3,228   |
| 7330                  | Contractual Services       |                          |                  |                 |                  |                  |         | 9,951            |                    | 120                | 10,071             | 10,071  |
| 7340                  | Dues & Subscriptions       |                          |                  |                 |                  |                  |         | 400              |                    |                    | 400                | 400     |
| 7350                  | Employee Recruit & Retain  |                          |                  |                 |                  |                  | 1,050   | 1,600            | 1,200              |                    | 3,850              | 3,850   |
|                       | Office Supplies            |                          |                  |                 |                  |                  |         |                  |                    | 3,080              | 3,080              | 3,080   |
| 7415                  | Operating                  |                          |                  |                 |                  |                  | 3,550   | 55,725           | 65,365             | 5,000              | 129,640            | 129,640 |
|                       | Operating                  |                          | 16,000           |                 | 16,000           | 15,400           |         |                  |                    |                    | 15,400             | 31,400  |
| 7420                  | Fuel                       |                          |                  |                 |                  |                  |         | 10,400           |                    | 700                | 11,100             | 11,100  |
| 7425                  | Chemical                   |                          |                  |                 |                  |                  |         |                  | 19,020             |                    | 19,020             | 19,020  |
| 7430                  | Uniforms                   |                          |                  |                 |                  |                  | 3,000   | 5,475            | 4,500              |                    | 12,975             | 12,975  |
|                       | Uniforms                   |                          | 500              |                 | 500              | 500              |         |                  |                    |                    | 500                | 1,000   |
| 7435                  | Small Equipment            |                          | 1,500            |                 | 1,500            | 1,500            |         | 1,400            | 1,000              |                    | 3,900              | 5,400   |
| 7450                  | Permits & Fees             | 1,000                    | 1,200            | 1,000           | 2,200            | 1,200            |         |                  | 2,400              | 16,500             | 20,100             | 23,300  |
| 7480                  | Rental & Lease             |                          |                  |                 |                  |                  |         | 28,000           |                    | 16,980             | 44,980             | 44,980  |
| 7510                  | R& M General               |                          |                  |                 |                  |                  | 1,620   | 32,600           |                    | 2,000              | 36,220             | 36,220  |
|                       | R& M General               | 12,500                   |                  |                 |                  |                  |         |                  |                    |                    |                    | 12,500  |
| 7515                  | R&M Preventative           |                          |                  |                 |                  |                  |         | 2,625            |                    |                    | 2,625              | 2,625   |
| 7525                  | Snow Removal               |                          |                  |                 |                  |                  |         | 5,460            |                    |                    | 5,460              | 5,460   |
| 7540                  | Fleet Maintenance Services |                          |                  |                 |                  |                  |         | 66,600           |                    | 7,815              | 74,415             | 74,415  |
| 7545                  | Engineering Services       |                          |                  |                 |                  |                  |         |                  |                    | 6,900              | 6,900              | 6,900   |
| 7550                  | BLDGS Maintenance Services |                          | 16,265           |                 | 16,265           | 15,615           |         |                  |                    | 97,695             | 113,310            | 129,575 |

BEACHES

Sum of 2024 Departments Budget

| Row Labels                   | Account Description  | Incline        |                 | Incline Beach   | IB Total        | BC F&B          | Hosts          | Maint          | Aquatics       | Admin            | BC Total         | 390 Total        |                  |
|------------------------------|----------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|
|                              |                      | Ski Beach      | F&B             |                 |                 |                 |                |                |                |                  |                  |                  |                  |
|                              |                      | 390            | 38              | 790             | 38 Total        | 39              | 710            | 780            | 850            | 990              | 39 Total         |                  |                  |
| 7605                         | Security             |                |                 | 310             | 310             | 410             |                |                |                |                  | 1,360            | 1,770            | 2,080            |
| 7680                         | Training & Education |                |                 |                 |                 |                 | 1,250          | 2,900          | 2,000          |                  |                  | 6,150            | 6,150            |
| 7685                         | Travel & Conferences |                |                 |                 |                 |                 | 3,100          | 4,500          |                |                  |                  | 7,600            | 7,600            |
| <b>Insurance</b>             |                      |                |                 |                 |                 |                 |                |                |                |                  | <b>48,600</b>    | <b>48,600</b>    | <b>48,600</b>    |
| <b>Utilities</b>             |                      |                |                 |                 |                 |                 |                |                |                |                  | <b>68,200</b>    | <b>113,100</b>   | <b>113,100</b>   |
| 7810                         | Electricity          |                |                 |                 |                 |                 |                |                |                |                  | 12,100           | 12,100           | 12,100           |
| 7815                         | Heating              |                |                 |                 |                 | 2,400           |                |                |                |                  | 2,500            | 4,900            | 4,900            |
| 7820                         | Water & Sewer        |                |                 |                 |                 |                 |                |                |                |                  | 48,300           | 48,300           | 48,300           |
| 7825                         | Trash                |                |                 |                 |                 |                 |                | 29,900         |                |                  |                  | 29,900           | 29,900           |
| 7830                         | Internet             |                |                 |                 |                 |                 |                |                |                |                  |                  |                  |                  |
| 7835                         | Cable TV             |                |                 |                 |                 |                 |                |                |                |                  |                  |                  |                  |
| 7840                         | Telephone            |                |                 |                 |                 |                 |                | 12,400         | 200            | 5,300            |                  | 17,900           | 17,900           |
| <b>Cost of Goods Sold</b>    |                      |                |                 | <b>70,200</b>   | <b>70,200</b>   | <b>70,200</b>   |                |                |                |                  |                  | <b>70,200</b>    | <b>140,400</b>   |
| <b>Central Services Cost</b> |                      |                |                 |                 |                 |                 |                |                |                | <b>233,578</b>   | <b>233,578</b>   | <b>233,578</b>   | <b>233,578</b>   |
| <b>Defensible Space</b>      |                      |                |                 |                 |                 |                 |                |                |                |                  |                  |                  |                  |
| <b>Capital Expend.</b>       |                      |                |                 |                 |                 |                 |                |                |                | <b>6,672,500</b> | <b>6,672,500</b> | <b>6,672,500</b> | <b>6,672,500</b> |
| <b>Debt Service</b>          |                      |                |                 |                 |                 |                 |                |                |                |                  |                  |                  |                  |
| <b>Extraordinary</b>         |                      |                |                 |                 |                 |                 |                |                |                |                  |                  |                  |                  |
| <b>Transfers</b>             |                      |                |                 |                 |                 |                 |                |                |                |                  |                  |                  |                  |
| <b>Expense Total</b>         |                      | <b>13,500</b>  | <b>176,720</b>  | <b>1,000</b>    | <b>177,720</b>  | <b>186,212</b>  | <b>307,805</b> | <b>824,709</b> | <b>287,724</b> | <b>7,233,876</b> | <b>8,840,326</b> | <b>9,031,546</b> | <b>9,031,546</b> |
| <b>Grand Total</b>           |                      | <b>(3,600)</b> | <b>(43,380)</b> | <b>(33,700)</b> | <b>(77,080)</b> | <b>(24,888)</b> | <b>307,805</b> | <b>824,709</b> | <b>147,724</b> | <b>2,910,308</b> | <b>4,165,658</b> | <b>4,084,978</b> | <b>4,084,978</b> |

|                                |       |                   |     |           |
|--------------------------------|-------|-------------------|-----|-----------|
| Internal Services              | Fleet | Engineering Bldgs |     |           |
| Sum of 2024 Departments Budget | 400   |                   |     | 400 Total |
|                                | 410   | 420               | 430 |           |

| Row Labels            | Account Description |                  |                    |                    |
|-----------------------|---------------------|------------------|--------------------|--------------------|
| <b>Revenue</b>        |                     |                  |                    |                    |
| Ad Valorem            |                     |                  |                    |                    |
| Consolidated Tax      |                     |                  |                    |                    |
| Sales & Fees          |                     |                  |                    |                    |
| Facility Fee          |                     |                  |                    |                    |
| Operating Grants      |                     |                  |                    |                    |
| Interfund             | (1,540,523)         | (902,000)        | (1,004,646)        | (3,447,169)        |
| Misc. Rev.            |                     |                  |                    |                    |
| Invest Inc.           | (108)               | (216)            | 780                | 456                |
| Capital Grants        |                     |                  |                    |                    |
| <b>Revenue Total</b>  | <b>(1,540,631)</b>  | <b>(902,216)</b> | <b>(1,003,866)</b> | <b>(3,446,713)</b> |
| <b>Expense</b>        |                     |                  |                    |                    |
| Wages                 | 696,918             | 644,760          | 348,075            | 1,689,753          |
| Benefits              | 383,387             | 287,427          | 184,030            | 854,844            |
| Professional Services |                     | 15,000           |                    | 15,000             |
| Services & Supplies   | 474,650             | 45,834           | 452,595            | 973,079            |
| Insurance             | 1,200               | 5,200            | 7,400              | 13,800             |
| Utilities             | 1,700               | 3,300            | 4,700              | 9,700              |
| Cost of Goods Sold    |                     |                  |                    |                    |
| Central Services Cost |                     |                  |                    |                    |
| Defensible Space      |                     |                  |                    |                    |
| Capital Expend.       | 12,000              |                  |                    | 12,000             |
| Debt Service          |                     |                  |                    |                    |
| Extraordinary         |                     |                  |                    |                    |
| Transfers             |                     |                  |                    |                    |
| <b>Expense Total</b>  | <b>1,569,855</b>    | <b>1,001,521</b> | <b>996,800</b>     | <b>3,568,176</b>   |
| <b>Grand Total</b>    | <b>29,223</b>       | <b>99,305</b>    | <b>(7,066)</b>     | <b>121,463</b>     |

| Internal Services              |                            | Fleet              | Engineering Bldgs |                    |                    |
|--------------------------------|----------------------------|--------------------|-------------------|--------------------|--------------------|
| Sum of 2024 Departments Budget |                            | 400                |                   |                    | 400 Total          |
|                                |                            | 410                | 420               | 430                |                    |
| Row Labels                     | Account Description        |                    |                   |                    |                    |
| <b>Revenue</b>                 |                            |                    |                   |                    |                    |
| Interfund                      |                            | (1,540,523)        | (902,000)         | (1,004,646)        | (3,447,169)        |
| Misc. Rev.                     |                            |                    |                   |                    |                    |
| Invest Inc.                    |                            | (108)              | (216)             | 780                | 456                |
| Capital Grants                 |                            |                    |                   |                    |                    |
| <b>Revenue Total</b>           |                            | <b>(1,540,631)</b> | <b>(902,216)</b>  | <b>(1,003,866)</b> | <b>(3,446,713)</b> |
| <b>Expense</b>                 |                            |                    |                   |                    |                    |
| Wages                          |                            | 696,918            | 644,760           | 348,075            | 1,689,753          |
| Benefits                       |                            | 383,387            | 287,427           | 184,030            | 854,844            |
| Professional Services          |                            |                    | 15,000            |                    | 15,000             |
| 6010                           | Legal                      |                    |                   |                    |                    |
| 6020                           | Audit                      |                    |                   |                    |                    |
| 6030                           | Professional Consultants   |                    | 15,000            |                    | 15,000             |
| Services & Supplies            |                            | 474,650            | 45,834            | 452,595            | 973,079            |
| 7300                           | Computer & IT Small Equip  |                    | 3,000             |                    | 3,000              |
|                                | Computer & IT Small Equip  |                    |                   |                    |                    |
| 7310                           | Computer License & Fees    | 3,500              | 15,365            |                    | 18,865             |
| 7330                           | Contractual Services       | 114,000            | -                 |                    | 114,000            |
| 7340                           | Dues & Subscriptions       |                    | 840               |                    | 840                |
| 7350                           | Employee Recruit & Retain  | 1,600              | 1,000             | 950                | 3,550              |
| 7405                           | Office Supplies            | 400                | -                 |                    | 400                |
| 7415                           | Operating                  | 6,900              | 2,914             | 4,200              | 14,014             |
| 7420                           | Fuel                       |                    | 2,000             | 9,100              | 11,100             |
| 7430                           | Uniforms                   | 4,000              | 880               | 3,150              | 8,030              |
| 7440                           | Tools                      | 5,400              |                   | 1,260              | 6,660              |
| 7460                           | Postage                    |                    | 100               |                    | 100                |
| 7490                           | Repair Parts               | 322,000            |                   |                    | 322,000            |
| 7510                           | R& M General               | 8,850              |                   |                    | 8,850              |
| 7515                           | R&M Preventative           |                    |                   | 187,285            | 187,285            |
| 7520                           | R&M Corrective             |                    |                   | 214,150            | 214,150            |
| 7540                           | Fleet Maintenance Services |                    | 4,235             | 30,000             | 34,235             |
| 7680                           | Training & Education       | 8,000              | 10,000            | 1,500              | 19,500             |
| 7685                           | Travel & Conferences       | -                  | 5,500             | 1,000              | 6,500              |
| Insurance                      |                            | 1,200              | 5,200             | 7,400              | 13,800             |
| Utilities                      |                            | 1,700              | 3,300             | 4,700              | 9,700              |
| Capital Expend.                |                            | 12,000             |                   |                    | 12,000             |
| <b>Expense Total</b>           |                            | <b>1,569,855</b>   | <b>1,001,521</b>  | <b>996,800</b>     | <b>3,568,176</b>   |
| <b>Grand Total</b>             |                            | <b>29,223</b>      | <b>99,305</b>     | <b>(7,066)</b>     | <b>121,463</b>     |



**DRAFT**  
**FY2023/24 PRELIMINARY BUDGET**

**State Form 4404LGF**  
**(Partial)**



# [Insert Entity Letterhead Here]

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

Incline Village General Improvement District \_\_\_\_\_ herewith submits the **Preliminary** (TENTATIVE) --- (FINAL) budget for the fiscal year ending June 30, 2024

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,088,600

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 7,986,688  
4 proprietary funds with estimated expenses of \$ 68,439,072

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

## CERTIFICATION

I \_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Title)

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

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

Phone: \_\_\_\_\_

APPROVED BY THE GOVERNING BOARD  
Only necessary for **FINAL** Budget  
(Signature by DocuSign is acceptable)



SCHEDULED PUBLIC HEARING:  
(Must be held from May 15, 2023 to May 31, 2023)

Date and Time: 5/25/23 12:00 AM

Publication Date: \_\_\_\_\_

Place: 893 Southwood Blvd.  
Incline Village, NV

Page: \_\_\_\_\_  
Schedule

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

|                          | ACTUAL<br>PRIOR YEAR<br>YEAR 06/30/22 | ESTIMATED<br>CURRENT YEAR<br>YEAR 06/30/23 | BUDGET YEAR<br>YEAR 06/30/24 |
|--------------------------|---------------------------------------|--|------------------------------|
| General Government       | 40.7                                  | 43.4                                       | 44.4                         |
| Judicial                 |                                       |  |                              |
| Public Safety            |                                       |  |                              |
| Public Works             |                                       |  |                              |
| Sanitation               |                                       |  |                              |
| Health                   |                                       |  |                              |
| Welfare                  |                                       |  |                              |
| Culture and Recreation   | 190.2                                 | 187.3                                      | 187.3                        |
| Community Support        |                                       |  |                              |
| TOTAL GENERAL GOVERNMENT | 230.9                                 | 230.7                                      | 231.7                        |
| Utilities                | 37.5                                  | 40.2                                       | 41.2                         |
| Hospitals                |                                       |  |                              |
| Transit Systems          |                                       |  |                              |
| Airports                 |                                       |  |                              |
| Other                    |                                       |  |                              |
| TOTAL                    | 268.4                                 | 270.9                                      | 272.9                        |

|   |               |               |  |
|---|---------------|---------------|--|
| POPULATION (AS OF JULY 1)                       | 9087          | 9087          |  |
| SOURCE OF POPULATION ESTIMATE*                  |               |               |  |
| Assessed Valuation (Secured and Unsecured Only) | 1,902,632,649 | 1,967,556,463 |  |
| Net Proceeds of Mines                           | -             | -             |  |
| TOTAL ASSESSED VALUE                            | 1,902,632,649 | 1,967,556,463 |  |
| TAX RATE  | 0.1328        | 0.1296        |  |
| General Fund                                    |               |               |  |
| Special Revenue Funds                           |               |               |  |
| Capital Projects Funds                          |               |               |  |
| Debt Service Funds                              |               |               |  |
| Enterprise Fund                                 |               |               |  |
| Other   |               |               |  |
| TOTAL TAX RATE                                  | 0.1328        | 0.1296        |  |

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

Incline Village General Improvement District  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: \_\_\_\_\_  
Schedule S-2

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

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for \_\_\_\_\_  
(Local Government)

| GOVERNMENTAL FUNDS AND<br>EXPENDABLE TRUST FUNDS<br><br>FUND NAME | BEGINNING<br>FUND<br>BALANCES<br>(1) | CONSOLIDATED<br>TAX REVENUE<br>(2) | PROPERTY<br>TAX<br>REQUIRED<br>(3) | TAX<br>RATE<br>(4) | OTHER<br>REVENUE<br>(5) | OTHER<br>FINANCING<br>SOURCES<br>OTHER THAN<br>TRANSFERS<br>IN<br>(6) | OPERATING<br>TRANSFERS IN<br>(7) | TOTAL<br>(8) |
|---|--------------------------------------|------------------------------------|------------------------------------|--------------------|-------------------------|---|----------------------------------|--------------|
| General   | 3,436,221                            | 2,163,600                          | 2,101,600                          | 13                 | 3,260,491               |   |                                  | 10,961,912   |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   |                                      |                                    |                                    |                    |                         |   |                                  |              |
| <b>DEBT SERVICE</b>   |                                      |                                    |                                    |                    |                         |   |                                  |              |
| Subtotal Governmental Fund Types,<br>Expendable Trust Funds       | 3,436,221                            | 2,163,600                          | 2,101,600                          | 13                 | 3,260,491               |   |                                  | 10,961,912   |
| <b>PROPRIETARY FUNDS</b>  |                                      |                                    |                                    |                    |                         |   |                                  |              |
|   | XXXXXXXXXX                           |                                    |                                    |                    | XXXXXXXXXX              | XXXXXXXXXX  | XXXXXXXXXX                       | XXXXXXXXXX   |
|   | XXXXXXXXXX                           |                                    |                                    |                    | XXXXXXXXXX              | XXXXXXXXXX  | XXXXXXXXXX                       | XXXXXXXXXX   |
|   | XXXXXXXXXX                           |                                    |                                    |                    | XXXXXXXXXX              | XXXXXXXXXX  | XXXXXXXXXX                       | XXXXXXXXXX   |
|   | XXXXXXXXXX                           |                                    |                                    |                    | XXXXXXXXXX              | XXXXXXXXXX  | XXXXXXXXXX                       | XXXXXXXXXX   |
|   | XXXXXXXXXX                           |                                    |                                    |                    | XXXXXXXXXX              | XXXXXXXXXX  | XXXXXXXXXX                       | XXXXXXXXXX   |
| Subtotal Proprietary Funds  | XXXXXXXXXX                           |                                    |                                    |                    | XXXXXXXXXX              | XXXXXXXXXX  | XXXXXXXXXX                       | XXXXXXXXXX   |
| TOTAL ALL FUNDS   | XXXXXXXXXX                           |                                    |                                    |                    | XXXXXXXXXX              | XXXXXXXXXX  | XXXXXXXXXX                       | XXXXXXXXXX   |



SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for \_\_\_\_\_  
(Local Government)

| GOVERNMENTAL FUNDS AND<br>EXPENDABLE TRUST FUNDS                    |   | SALARIES<br>AND<br>WAGES<br>(1) | EMPLOYEE<br>BENEFITS<br>(2) | SERVICES,<br>SUPPLIES<br>AND<br>OTHER<br>CHARGES<br>**<br>(3) | CAPITAL<br>OUTLAY<br>***<br>(4) | CONTINGENCIES<br>AND USES<br>OTHER THAN<br>OPERATING<br>TRANSFERS<br>OUT<br>(5) | OPERATING<br>TRANSFERS<br>OUT<br>(6) | ENDING FUND<br>BALANCES<br>(7) | TOTAL<br>(8)      |
|---|---|---------------------------------|-----------------------------|---|---------------------------------|---|--------------------------------------|--------------------------------|-------------------|
| General   | - | 3,399,253                       | 1,615,059                   | 2,422,376   | 550,000                         |   |                                      | 2,983,224                      | 10,969,912        |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
|   |   |                                 |                             |   |                                 |   |                                      |                                |                   |
| <b>TOTAL GOVERNMENTAL FUND TYPES<br/>AND EXPENDABLE TRUST FUNDS</b> |   | <b>3,399,253</b>                | <b>1,615,059</b>            | <b>2,422,376</b>  | <b>550,000</b>                  | <b>-</b>  | <b>-</b>                             | <b>2,983,224</b>               | <b>10,969,912</b> |

- \* FUND TYPES: R - Special Revenue
- C - Capital Projects
- D - Debt Service
- T - Expendable Trust

\*\* Include Debt Service Requirements in this column  
 \*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for \_\_\_\_\_  
(Local Government)

| FUND NAME               | * | OPERATING REVENUES (1) | OPERATING EXPENSES (2) ** | NONOPERATING REVENUES (3) | NONOPERATING EXPENSES (4) | OPERATING TRANSFERS |        | NET INCOME (7) |
|-------------------------|---|------------------------|---------------------------|---------------------------|---------------------------|---------------------|--------|----------------|
|                         |   |                        |                           |                           |                           | IN (5)              | OUT(6) |                |
| Utilities Fund          | E | 16,205,486             | 15,318,049                | 41,688                    | 52,593                    |                     |        | 876,532        |
| Community Services Fund | E | 24,525,433             | 23,970,772                | 169,138                   | 0                         |                     |        | 723,799        |
| Beach Fund              | E | 4,935,168              | 2,653,546                 | 11,400                    | 0                         |                     |        | 2,293,022      |
| Internal Services Fund  | I | 3,447,169              | 3,563,376                 | 0                         | 456                       |                     |        | (116,663)      |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
|                         |   |                        |                           |                           |                           |                     |        |                |
| TOTAL                   |   | 49,113,256             | 45,505,743                | 222,226                   | 53,049                    | -                   | -      | 3,776,690      |

\* FUND TYPES: E - Enterprise  
 I - Internal Service  
 N - Nonexpendable Trust

\*\* Include Depreciation

| REVENUES                                | (1)                                      | (2)  | (3) (4)<br>BUDGET YEAR ENDING 06/30/24 |                   |
|---|--|--|--|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2022 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | PRELIMINARY                            | FINAL<br>APPROVED |
| <b>Taxes:</b>                           |  |  |  |                   |
| Property Tax                            | 1,873,949                                | 2,008,289  | 2,088,600                              |                   |
| Personal Property Tax                   | 19,265                                   | 12,480   | 13,000                                 |                   |
| <b>Subtotal Taxes:</b>                  | <b>1,893,214</b>                         | <b>2,020,769</b>                                 | <b>2,101,600</b>                       |                   |
| <b>Intergovernmental:</b>               |  |  |  |                   |
| Consolidated Tax (CTX)                  | 1,743,081                                | 1,821,440  | 1,894,300                              |                   |
| LGTA Tax                                | 306,470                                  | 258,965  | 269,300                                |                   |
| State Grants                            |  |  |  |                   |
| <b>Subtotal Intergovernmental:</b>      | <b>2,049,551</b>                         | <b>2,080,405</b>                                 | <b>2,163,600</b>                       |                   |
| <b>Miscellaneous:</b>                   |  |  |  |                   |
| Investment Income                       | (16,517)                                 | 13,308   | 13,308                                 |                   |
| Interfund Charges                       |  |  | 145,903                                |                   |
| Sales and Fees                          |  |  | 50,360                                 |                   |
| Other                                   | 1,404                                    | 2,520  | 12,720                                 |                   |
| Central Service Cost Allocation         |  | 1,319,400  | 3,046,200                              |                   |
| <b>Subtotal Other:</b>                  | <b>(15,113)</b>                          | <b>1,335,228</b>                                 | <b>3,268,491</b>                       |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
| <b>SUBTOTAL REVENUE ALL SOURCES</b>     | <b>3,927,652</b>                         | <b>5,436,402</b>                                 | <b>7,533,691</b>                       |                   |
| <b>OTHER FINANCING SOURCES</b>          |  |  |  |                   |
| Transfers In (Schedule 1)               |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
| Proceeds of Long-term Debt              |  |  |  |                   |
| Other                                   |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
|   |  |  |  |                   |
| <b>SUBTOTAL OTHER FINANCING SOURCES</b> |  |  |  |                   |
| <b>BEGINNING FUND BALANCE</b>           | <b>5730560</b>                           | <b>6013261</b>                                   | <b>3,436,221</b>                       |                   |
|   |  |  |  |                   |
| Prior Period Adjustments                | 94197                                    |  |  |                   |
| Residual Equity Transfers               |  |  |  |                   |
| <b>TOTAL BEGINNING FUND BALANCE</b>     | <b>5824757</b>                           | <b>6013261</b>                                   | <b>3,436,221</b>                       |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>        | <b>9,752,409</b>                         | <b>11,449,663</b>                                | <b>10,969,912</b>                      |                   |

Incline Village General Improvement District  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

| EXPENDITURES BY FUNCTION<br>AND ACTIVITY     | (1)                                   | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|--|---------------------------------------|--|---------------------------------|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>44,742 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | PRELIMINARY                     | FINAL<br>APPROVED |
| <b>GENERAL GOVERNMENT</b>                    |                                       |  |                                 |                   |
| <b>General Administration</b>                |                                       |  |                                 |                   |
| Salaries and Wages                           | 37,549                                | 55,312   | 12,043                          |                   |
| Employee Benefits                            | 15,975                                | 31,289   | 28,265                          |                   |
| Services and Supplies                        | 662,291                               | 735,523  | 552,680                         |                   |
| Settlement Expense                           | 596,257                               |  |                                 |                   |
| Contingency                                  |                                       | -  | 100,000                         |                   |
| Transfers Out                                |                                       |  |                                 |                   |
| Subtotal General Administration              | 1,312,072                             | 822,124  | 690,988                         |                   |
| <b>General Manager</b>                       |                                       |  |                                 |                   |
| Salaries and Wages                           | 260,610                               | 428,796  | 488,907                         |                   |
| Employee Benefits                            | 126,318                               | 203,528  | 225,986                         |                   |
| Services and Supplies                        | 29,452                                | 57,027   | 56,995                          |                   |
| Subtotal General Manager                     | 416,380                               | 689,351  | 771,888                         |                   |
| <b>Trustees</b>                              |                                       |  |                                 |                   |
| Salaries and Wages                           | 103,053                               | 93,582   | 95,005                          |                   |
| Employee Benefits                            | 35,319                                | 33,896   | 27,889                          |                   |
| Services and Supplies                        | 38,543                                | 108,840  | 111,800                         |                   |
| Subtotal Trustees                            | 176,915                               | 236,318  | 234,494                         |                   |
| <b>Accounting</b>                            |                                       |  |                                 |                   |
| Salaries and Wages                           | 646,764                               | 832,534  | 853,999                         |                   |
| Employee Benefits                            | 324,081                               | 423,009  | 440,851                         |                   |
| Services and Supplies                        | 115,350                               | 79,865   | 165,090                         |                   |
| Subtotal Accounting                          | 1,086,195                             | 1,335,408  | 1,459,940                       |                   |
| <b>Information Services &amp; Technology</b> |                                       |  |                                 |                   |
| Salaries and Wages                           | 382,792                               | 567,613  | 603,606                         |                   |
| Employee Benefits                            | 179,207                               | 296,900  | 280,014                         |                   |
| Services and Supplies                        | 579,344                               | 504,809  | 491,731                         |                   |
| Subtotal Information Services                | 1,141,343                             | 1,369,322  | 1,375,351                       |                   |
| <b>Risk Management</b>                       |                                       |  |                                 |                   |
| Salaries and Wages                           | 565,675                               | 104,653  | 89,226                          |                   |
| Employee Benefits                            | 282,960                               | 52,237   | 50,547                          |                   |
| Services and Supplies                        | 42,215                                | 26,400   | 21,500                          |                   |
| Subtotal Human Resources                     | 890,850                               | 183,290  | 161,273                         |                   |
| <b>Human Resources</b>                       |                                       |  |                                 |                   |
| Salaries and Wages                           | 565,675                               | 610,628  | 694,819                         |                   |
| Employee Benefits                            | 282,960                               | 313,450  | 368,475                         |                   |
| Services and Supplies                        | 42,125                                | 88,569   | 140,642                         |                   |
| Subtotal Human Resources                     | 890,760                               | 1,012,647  | 1,203,936                       |                   |
| <b>Health &amp; Wellness</b>                 |                                       |  |                                 |                   |
| Salaries and Wages                           | 5,632                                 | 39,292   | 31,625                          |                   |
| Employee Benefits                            | 1,359                                 | 25,720   | 17,204                          |                   |
| Services and Supplies                        | 442                                   | 21,210   | 21,800                          |                   |
| Subtotal Health & Wellness                   | 7,433                                 | 86,222   | 70,629                          |                   |
| <b>Communications</b>                        |                                       |  |                                 |                   |
| Salaries and Wages                           | 85,873                                | 109,883  | 114,648                         |                   |
| Employee Benefits                            | 51,204                                | 57,140   | 59,614                          |                   |
| Services and Supplies                        | 13,320                                | 138,700  | 141,538                         |                   |
| Subtotal Communications                      | 150,397                               | 305,723  | 315,800                         |                   |
| <b>Parks</b>                                 |                                       |  |                                 |                   |
| Salaries and Wages                           |                                       |  | 415,375                         |                   |
| Employee Benefits                            |                                       |  | 118,214                         |                   |
| Services and Supplies                        |                                       |  | 613,600                         |                   |
| Subtotal Parks                               |                                       |  | 1,147,189                       |                   |
| <b>Capital Outlay</b>                        |                                       |  |                                 |                   |
| General Government                           |                                       | 633,000  | 295,000                         |                   |
| Information Services & Technology            |                                       |  |                                 |                   |
| Human Services                               | 98,550                                |  |                                 |                   |
| Parks  |                                       |  | 260,000                         |                   |
| Subtotal Capital Outlay                      | 98,550                                | 633,000  | 555,000                         |                   |
| <b>FUNCTION SUBTOTAL</b>                     | <b>6,170,895</b>                      | <b>6,673,405</b>                                 | <b>7,986,688</b>                |                   |

Incline Village General Improvement District  
(Local Government)  
SCHEDULE B - GENERAL FUND

FUNCTION \_\_\_\_\_



| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>                       | (1)                                | (2)                                     | (3) BUDGET YEAR ENDING 06/30/24 |                |
|--|------------------------------------|---|---------------------------------|----------------|
|  | ACTUAL PRIOR YEAR ENDING 6/30/2022 | ESTIMATED CURRENT YEAR ENDING 6/30/2023 | PRELIMINARY                     | FINAL APPROVED |
| PAGE   |                                    |   |                                 |                |
| FUNCTION SUMMARY   |                                    |   |                                 |                |
| General Government   |                                    |   |                                 |                |
| Salaries and Wages   | 2,653,623                          | 2,842,293                               | 3,399,253                       |                |
| Employee Benefits  | 1,299,383                          | 1,437,169                               | 1,615,059                       |                |
| Services and Supplies  | 1,523,082                          | 1,760,943                               | 2,422,376                       |                |
| Settlement Expense   | 596,257                            |   |                                 |                |
| Capital Outlay   | 98,550                             | 633,000                                 | 550,000                         |                |
| Function Sub-total   | 6,170,895                          | 6,673,405                               | 7,986,688                       |                |
| TOTAL EXPENDITURES - ALL FUNCTIONS                                 | 6,170,895                          | 6,673,405                               | 7,986,688                       |                |
| OTHER USES:  |                                    |   |                                 |                |
| CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions) |                                    |   |                                 |                |
| Transfers Out (Schedule T)   |                                    |   |                                 |                |
| TOTAL EXPENDITURES AND OTHER USES                                  | 6,170,895                          | 6,673,405                               | 7,986,688                       |                |
| ENDING FUND BALANCE:   | 3,581,514                          | 4,776,258                               | 2,983,224                       |                |
| TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE                    | 9,752,409                          | 11,449,663                              | 10,969,912                      |                |

(Local Government)  
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE  
GENERAL FUND - ALL FUNCTIONS

| PROPRIETARY FUND                                | (1)                                   | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|---|---------------------------------------|--|---------------------------------|-------------------|
|   | ACTUAL PRIOR<br>YEAR ENDING<br>44,742 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | Preliminary                     | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                        |                                       |  |                                 |                   |
| Charges for Services                            | 12,885,599                            | 14,289,893                                       | 15,875,172                      |                   |
| Operating Grants                                | 22,138                                | -  |                                 |                   |
| Intergovernmental (Tahoe Water Suppliers Assoc) |                                       | 160,000  | 159,600                         |                   |
| Interfund (Snow removal & work orders)          | 122,384                               | 76,500   | 170,714                         |                   |
|   |                                       |  |                                 |                   |
|   |                                       |  |                                 |                   |
| <b>Total Operating Revenue</b>                  | <b>13,007,983</b>                     | <b>14,526,393</b>                                | <b>16,205,486</b>               |                   |
| <b>OPERATING EXPENSE</b>                        |                                       |  |                                 |                   |
| Salaries & Wages                                | 4,210,437                             | 3,762,672  | 3,822,626                       |                   |
| Employee Benefits                               |                                       | 1,891,008  | 1,995,323                       |                   |
| Cost of good sold                               | 10,212                                | -  |                                 |                   |
| Services & Supplies                             | 2,971,167                             | 3,733,100  | 3,850,843                       |                   |
| Utilities                                       | 931,759                               | 958,691  | 1,112,376                       |                   |
| Legal & Audit/Professional Fees                 | 175,021                               | 167,050  | 172,050                         |                   |
| Central Services Costs                          | 445,092                               | -  | 927,931                         |                   |
| Defensible Space                                | 77,969                                | 100,000  | 50,000                          |                   |
| Insurance                                       | 211,382                               | 221,900  | 261,200                         |                   |
| Depreciation/Amortization                       | 3,285,127                             | 3,188,160  | 3,125,700                       |                   |
| <b>Total Operating Expense</b>                  | <b>12,318,166</b>                     | <b>14,022,581</b>                                | <b>15,318,049</b>               |                   |
| <b>Operating Income or (Loss)</b>               | <b>689,817</b>                        | <b>503,812</b>                                   | <b>887,437</b>                  |                   |
| <b>NONOPERATING REVENUES</b>                    |                                       |  |                                 |                   |
| Interest Earned                                 | (57,286)                              | 41,688   | 41,688                          |                   |
| Property Taxes                                  |                                       | -  |                                 |                   |
| Capital Contribution                            |                                       | 1,000,000  |                                 |                   |
| Capital Grants                                  |                                       | -  |                                 |                   |
| Sales of Capital Assets                         | 9,096                                 | -  |                                 |                   |
| Lease Revenue                                   | 500                                   |  |                                 |                   |
|   |                                       |  |                                 |                   |
|   |                                       |  |                                 |                   |
| <b>Total Nonoperating Revenues</b>              | <b>(47,690)</b>                       | <b>1,041,688</b>                                 | <b>41,688</b>                   |                   |
| <b>NONOPERATING EXPENSES</b>                    |                                       |  |                                 |                   |
| Interest Expense                                | 81,563                                | 73,728   | 52,593                          |                   |
|   |                                       |  |                                 |                   |
|   |                                       |  |                                 |                   |
| <b>Total Nonoperating Expenses</b>              | <b>81,563</b>                         | <b>73,728</b>                                    | <b>52,593</b>                   |                   |
| <b>Net Income before Operating Transfers</b>    | <b>560,564</b>                        | <b>1,471,772</b>                                 | <b>876,532</b>                  |                   |
| <b>Transfers (Schedule T)</b>                   |                                       |  |                                 |                   |
| In  |                                       |  |                                 |                   |
| Out   |                                       |  |                                 |                   |
| <b>Net Operating Transfers</b>                  |                                       |  |                                 |                   |
| <b>CHANGE IN NET POSITION</b>                   | <b>560,564</b>                        | <b>1,471,772</b>                                 | <b>876,532</b>                  |                   |

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

Page: \_\_\_\_\_  
Schedule F-1

| PROPRIETARY FUND   | (1)                                      | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|--|--|--|---------------------------------|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2022 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | PRELIMINARY                     | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                                  |  |  |                                 |                   |
| Receipts from customers and users  | 12,766,774                               | 14,289,893                                       | 15875172                        |                   |
| Receipts from interfund services   | 122,384                                  | 236,500  | 330314                          |                   |
| Receipts from operating grants   |  |  |                                 |                   |
| Payments to and for employees  | (4,070,858)                              | (5,653,680)                                      | -5817949                        |                   |
| Payments to vendors  | (4,532,707)                              | (5,180,741)                                      | -6374400                        |                   |
| Payments for interfund services  |  |  |                                 |                   |
| a. Net cash provided by (or used for)<br>operating activities                        | 4,285,593                                | 3,691,972  | 4,013,137                       |                   |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                       |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| b. Net cash provided by (or used for)<br>noncapital financing<br>activities          |  |  |                                 |                   |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>              |  |  |                                 |                   |
| Acquisition of capital assets  | (715,805)                                | (15,588,700)                                     | -21348000                       |                   |
| Lease Proceeds   | 500                                      |  |                                 |                   |
| Proceeds from sale of assets   | 9,096                                    |  |                                 |                   |
| Payments of capital related debt   | (553,842)                                | (569,407)  | -229437                         |                   |
| Capital contributions  | -  | 1,000,000  |                                 |                   |
| Cleanwater SRF Loan  |  | 3,710,123  | 12,289,877                      |                   |
| Payment of interest  | (89,292)                                 | (73,728)   | -52593                          |                   |
| c. Net cash provided by (or used for)<br>capital and related<br>financing activities | (1,349,343)                              | (11,521,712)                                     | (9,340,153)                     |                   |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                                  |  |  |                                 |                   |
| Restricted investment released (increased)   |  |  |                                 |                   |
| Investments purchased  |  |  |                                 |                   |
| Investments sold or matured  | 1,507,905                                |  |                                 |                   |
| Investment interest received   | (53,496)                                 | 41,688   | 41688                           |                   |
|  |  |  |                                 |                   |
| d. Net cash provided by (or used in)<br>investing activities                         | 1,454,409                                | 41,688   | 41,688                          |                   |
| <b>NET INCREASE (DECREASE) in cash and<br/>cash equivalents (a+b+c+d)</b>            | <b>4,390,659</b>                         | <b>(7,788,052)</b>                               | <b>(5,285,328)</b>              |                   |
| <b>CASH AND CASH EQUIVALENTS AT<br/>JULY 1, 20xx</b>                                 | <b>14644917</b>                          | <b>19,035,576</b>                                | <b>11,247,524</b>               |                   |
| <b>CASH AND CASH EQUIVALENTS AT<br/>JUNE 30, 20xx</b>                                | <b>19,035,576</b>                        | <b>11,247,524</b>                                | <b>5,962,196</b>                |                   |

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

Page: \_\_\_\_\_  
Schedule F-2

| PROPRIETARY FUND                           | (1)                                      | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|--|--|--|---------------------------------|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2022 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | Preliminary                     | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                   |  |  |                                 |                   |
| Charges for Services                       | 18590272                                 | 20,437,223                                       | 21,408,845                      |                   |
| Recreation Facility Fee                    | 830977                                   | 3,692,700  | 2,984,619                       |                   |
| Operating Grants/Intergovernmental Revenue | 17000                                    | 139,875  | 116,984                         |                   |
| Interfund Services                         | 149813                                   | 123,002  | 14,985                          |                   |
| Misc Revenue                               |  | 12,100   |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| <b>Total Operating Revenue</b>             | <b>19,588,062</b>                        | <b>24,404,900</b>                                | <b>24,525,433</b>               |                   |
| <b>OPERATING EXPENSE</b>                   |  |  |                                 |                   |
| Salaries & Benefits                        | 9037152                                  | 11,344,967                                       | 11,192,542                      |                   |
| Cost of Goods Sold                         | 1305464                                  | 1,808,069  | 1,852,905                       |                   |
| Services & Supplies                        | 4941072                                  | 5,485,729  | 4,803,379                       |                   |
| Utilities                                  | 1125484                                  | 1,300,863  | 1,166,000                       |                   |
| Insurance                                  | 442932                                   | 427,200  | 485,900                         |                   |
| Legal & Audit / Professional Services      | 26690                                    | 41,425   | 40,255                          |                   |
| Central Services Cost                      | 999759                                   | 1,178,206  | 1,884,691                       |                   |
| Fuels Management                           | 77970                                    | 100,000  | 100,000                         |                   |
|  |  |  |                                 |                   |
| Depreciation/Amortization                  | 2960293                                  | 2,711,592  | 2,445,100                       |                   |
| <b>Total Operating Expense</b>             | <b>20,916,816</b>                        | <b>24,398,051</b>                                | <b>23,970,772</b>               |                   |
| Operating Income or (Loss)                 | (1,328,754)                              | 6,849  | 554,661                         |                   |
|  |  |  |                                 |                   |
| <b>NONOPERATING REVENUES</b>               |  |  |                                 |                   |
| Interest Earned                            | -17441                                   | 40,008   | 40,188                          |                   |
| Non Operating Leases                       | 131523                                   | 129,074  | 128,950                         |                   |
| Capital Grants                             |  | 1,239,421  |                                 |                   |
| Gain on sale of assets                     | 47927                                    |  |                                 |                   |
| Insurance Proceeds                         | 97894                                    |  |                                 |                   |
| Misc Revenue                               | 328456                                   |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| <b>Total Nonoperating Revenues</b>         | <b>588,359</b>                           | <b>1,408,503</b>                                 | <b>169,138</b>                  |                   |
| <b>NONOPERATING EXPENSES</b>               |  |  |                                 |                   |
| Interest Expense                           | 12501                                    | 6157   |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| <b>Total Nonoperating Expenses</b>         | <b>12501</b>                             | <b>6157</b>                                      | <b>-</b>                        |                   |
| Net Income before Operating Transfers      | (752,896)                                | 1,409,195  | 723,799                         |                   |
|  |  |  |                                 |                   |
| Transfers (Schedule T)                     |  |  |                                 |                   |
| In   |  |  |                                 |                   |
| Out  |  |  |                                 |                   |
| Net Operating Transfers                    |  |  |                                 |                   |
|  |  |  |                                 |                   |
| <b>CHANGE IN NET POSITION</b>              | <b>(752,896)</b>                         | <b>1,409,195</b>                                 | <b>723,799</b>                  |                   |

Incline Village General Improvement District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

Page: \_\_\_\_\_  
Schedule F-1



| PROPRIETARY FUND   | (1)                                      | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|--|--|--|---------------------------------|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2022 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | PRELIMINARY                     | FINAL<br>APPROVED |
|  |  |  |                                 |                   |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |  |  |                                 |                   |
| Receipts from customers and users  | 19,541,013                               | 20,437,223                                       | 21,408,845                      |                   |
| Receipts from facility fees  | 830,977                                  | 3,692,700  | 2,984,619                       |                   |
| Receipts from interfund services   | 149,813                                  | 123,002  | 14,985                          |                   |
| Receipts from operating grants   |  | 139,875  | 116,984                         |                   |
| Receipts from rent   |  | 12,100   | 128,950                         |                   |
| Payments to and for employees  | (8,296,220)                              | (11,344,967)                                     | (11,192,542)                    |                   |
| Payments to vendors  | (8,917,646)                              | (9,163,286)                                      | (9,661,472)                     |                   |
| Payments for interfund services  |  | (1,178,206)                                      | (671,658)                       |                   |
| a. Net cash provided by (or used for) operating activities                     | 3,307,937                                | 2,718,441  | 3,128,711                       |                   |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| b. Net cash provided by (or used for) noncapital financing activities          |  |  |                                 |                   |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |  |  |                                 |                   |
| Acquisition of capital assets  | (2,430,733)                              | (3,693,656)                                      | (3,456,700)                     |                   |
| Capital Grant  |  | 1,239,421  |                                 |                   |
| Insurance Proceeds   | 47,927                                   |  |                                 |                   |
| Payments of capital related debt   | (370,264)                                |  |                                 |                   |
| Payment of interest  | (13,500)                                 | (413,232)  |                                 |                   |
| Proceeds from non-operating leases   | 97,894                                   | (6,157)  |                                 |                   |
|  | 176,871                                  | 129,074  | 44,383                          |                   |
| c. Net cash provided by (or used for) capital and related financing activities | (2,491,805)                              | (2,744,550)                                      | (3,412,317)                     |                   |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |  |  |                                 |                   |
| Investments sold or matured  | 760,122                                  |  |                                 |                   |
| Investment interest received   | 271,192                                  | 40,008   | 40,188                          |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| d. Net cash provided by (or used in) investing activities                      | 1,031,314                                | 40,008   | 40,188                          |                   |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)                 | 1,847,446                                | 13,899   | (243,418)                       |                   |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx                                      | 17,010,141                               | 18,857,587                                       | 18,871,486                      |                   |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx                                     | 18,857,587                               | 18,871,486                                       | 18,628,068                      |                   |

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

| PROPRIETARY FUND                      | (1)                                      | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|---------------------------------------|--|--|---------------------------------|-------------------|
|                                       | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2022 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | PRELIMINARY                     | FINAL<br>APPROVED |
|                                       |  |  |                                 |                   |
| OPERATING REVENUE                     |  |  |                                 |                   |
| Sales and Services                    | 750123                                   | 623,890  | 1,712,000                       |                   |
| Facility Fees                         | 5259704                                  | 2,556,840  | 3,223,168                       |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
| Total Operating Revenue               | 6,009,827                                | 3,180,730  | 4,935,168                       |                   |
| OPERATING EXPENSE                     |  |  |                                 |                   |
| Salaries & Benefits                   | 1002834                                  | 1,219,505  | 1,185,299                       |                   |
| Cost of Goods Sold                    | 1652                                     | -  | 140,400                         |                   |
| Services & Supplies                   | 350475                                   | 591,409  | 620,219                         |                   |
| Central Service Cost                  | 93956                                    | 141,194  | 233,578                         |                   |
| Insurance                             | 39371                                    | 41,300   | 48,600                          |                   |
| Utilities                             | 103507                                   | 128,817  | 110,600                         |                   |
| Professiona Services                  | 4293                                     | 17,850   | 17,850                          |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
| Depreciation/Amortization             | 188686                                   | 184,260  | 297,000                         |                   |
| Total Operating Expense               | 1,784,774                                | 2,324,335  | 2,653,546                       |                   |
| Operating Income or (Loss)            | 4,225,053                                | 856,395  | 2,281,622                       |                   |
| NONOPERATING REVENUES                 |  |  |                                 |                   |
| Interest Earned                       | -19005                                   | 11,400   | 11,400                          |                   |
| Sales of Capital Assets               |  |  |                                 |                   |
| Funded Cap Reserve                    |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
| Total Nonoperating Revenues           | (19,005)                                 | 11,400   | 11,400                          |                   |
| NONOPERATING EXPENSES                 |  |  |                                 |                   |
| Interest Expense                      | 169                                      | 70   | -                               |                   |
|                                       |  |  |                                 |                   |
|                                       |  |  |                                 |                   |
| Total Nonoperating Expenses           | 169                                      | 70   | -                               |                   |
| Net Income before Operating Transfers |  |  |                                 |                   |
|                                       | 4,205,879                                | 867,725  | 2,293,022                       |                   |
| Transfers (Schedule T)                |  |  |                                 |                   |
| In                                    |  |  |                                 |                   |
| Out                                   |  |  |                                 |                   |
| Net Operating Transfers               |  |  |                                 |                   |
| CHANGE IN NET POSITION                | 4,205,879                                | 867,725  | 2,293,022                       |                   |

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

| PROPRIETARY FUND   | (1)                                      | (2)   | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|--|--|---|---------------------------------|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2022 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>45,107 | PRELIMINARY                     | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING</b>  |  |   |                                 |                   |
| ACTIVITIES:  |  |   |                                 |                   |
| Receipts from Customers  | 714402                                   | 623,890                                       | 1,712,000                       |                   |
| Receipts from facility fees  | 5259704                                  | 2,556,840                                     | 3,223,168                       |                   |
| Payments to and for Employees  | -870745                                  | (1,219,505)                                   | (1,185,299)                     |                   |
| Payments to Vendors  | -949796                                  | (779,376)                                     | (890,447)                       |                   |
| Payments for interfund services  |  | -   |                                 |                   |
| a. Net cash provided by (or used for) operating activities                     | 4,153,565                                | 1,181,849                                     | 2,859,422                       |                   |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |  |   |                                 |                   |
|  |  |   |                                 |                   |
|  |  |   |                                 |                   |
|  |  |   |                                 |                   |
|  |  |   |                                 |                   |
|  |  |   |                                 |                   |
| b. Net cash provided by (or used for) noncapital financing activities          |  |   |                                 |                   |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |  |   |                                 |                   |
| Acquisition of capital assets  | -3209295                                 | (485,000)                                     | (6,672,500)                     |                   |
| Funded Cap Reserve   |  | -   |                                 |                   |
| Proceeds from sale of assets   |  | -   |                                 |                   |
| Payments of capital related debt   | -6059                                    | (6,295)                                       | -                               |                   |
| Payment of interest  | -237                                     | (70)  | -                               |                   |
| c. Net cash provided by (or used for) capital and related financing activities | (3,215,591)                              | (491,365)                                     | (6,672,500)                     |                   |
| <b>D. CASH FLOWS FROM INVESTING</b>  |  |   |                                 |                   |
| ACTIVITIES:  |  |   |                                 |                   |
| Acquisition of capital assets  |  |   |                                 |                   |
| Funded Cap Reserve   |  |   |                                 |                   |
| Proceeds from sale of assets   |  |   |                                 |                   |
| Interest Earnings  | -19005                                   | 11,400  | (11,400)                        |                   |
| d. Net cash provided by (or used in) investing activities                      | -19005                                   | 11,400  | (11,400)                        |                   |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)                 | 918,969                                  | 701,884                                       | (3,824,478)                     |                   |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx                                      | 5106639                                  | 6,025,608                                     | 6,727,492                       |                   |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx                                     | 6,025,608                                | 6,727,492                                     | 2,903,014                       |                   |

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

Page: \_\_\_\_\_  
Schedule F-2

| PROPRIETARY FUND                      | (1)                                   | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|---------------------------------------|---------------------------------------|--|---------------------------------|-------------------|
|                                       | ACTUAL PRIOR<br>YEAR ENDING<br>44,742 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | PRELIMINARY                     | FINAL<br>APPROVED |
| OPERATING REVENUE                     |                                       |  |                                 |                   |
| Charges for services                  |                                       |  |                                 |                   |
| Interfund:                            |                                       |  |                                 |                   |
| Fleet Services                        |                                       | 1,463,650  | 1,540,523                       |                   |
| Engineering                           |                                       | 1,018,807  | 902,000                         |                   |
| Building Services                     |                                       | 984,646  | 1,004,646                       |                   |
|                                       |                                       |  |                                 |                   |
|                                       |                                       |  |                                 |                   |
| Total Operating Revenue               | 2,594,923                             | 3,467,103  | 3,447,169                       |                   |
| OPERATING EXPENSE                     |                                       |  |                                 |                   |
| Salaries & Wages                      | 1,788,304                             | 1,620,492  | 1,689,753                       |                   |
| Employee Benefits                     |                                       | 819,935  | 854,844                         |                   |
| Services & Supplies                   | 947,279                               | 958,337  | 973,079                         |                   |
| Utilities                             | 9,878                                 | 9,910  | 9,700                           |                   |
| Insurance                             | 15,829                                | 16,600   | 13,800                          |                   |
| Professional Services                 | 525                                   | 16,575   | 15,000                          |                   |
|                                       |                                       |  |                                 |                   |
|                                       |                                       |  |                                 |                   |
| Depreciation/Amortization             | 10,541                                | 9,876  | 7,200                           |                   |
| Total Operating Expense               | 2,772,356                             | 3,451,725  | 3,563,376                       |                   |
| Operating Income or (Loss)            | (177,433)                             | 15,378   | (116,207)                       |                   |
| NONOPERATING REVENUES                 |                                       |  |                                 |                   |
| Interest Earned                       |                                       |  | (456)                           |                   |
| Property Taxes                        |                                       |  |                                 |                   |
| Subsidies                             |                                       |  |                                 |                   |
| Consolidated Tax                      |                                       |  |                                 |                   |
|                                       |                                       |  |                                 |                   |
|                                       |                                       |  |                                 |                   |
| Total Nonoperating Revenues           |                                       |  |                                 |                   |
| NONOPERATING EXPENSES                 |                                       |  |                                 |                   |
| Interest Expense                      | (671)                                 | -456   | -456                            |                   |
|                                       |                                       |  |                                 |                   |
|                                       |                                       |  |                                 |                   |
| Total Nonoperating Expenses           | (671)                                 | -456   | (456)                           |                   |
| Net Income before Operating Transfers | (178,104)                             | 14,922   | (116,663)                       |                   |
| Transfers (Schedule T)                |                                       |  |                                 |                   |
| In                                    |                                       |  |                                 |                   |
| Out                                   |                                       |  |                                 |                   |
| Net Operating Transfers               | -                                     | 0  | 0                               |                   |
| CHANGE IN NET POSITION                | (178,104)                             | 14,922   | (116,663)                       |                   |

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund



| PROPRIETARY FUND   | (1)                                      | (2)  | (3) BUDGET YEAR ENDING 06/30/24 |                   |
|--|--|--|---------------------------------|-------------------|
|  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2022 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2023 | PRELIMINARY                     | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                                  |  |  |                                 |                   |
| Receipts from Interfund Services Provided  | 2,594,923                                | 3,467,103  | 3,447,169                       |                   |
| Payments to Vendors  | (812,612)                                | (1,001,422)                                      | (1,011,579)                     |                   |
| Payments to Employees  | (1,678,828)                              | (2,440,427)                                      | (2,544,597)                     |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| a. Net cash provided by (or used for)<br>operating activities                        | 103,483                                  | 25,254   | (109,007)                       |                   |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                       |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| b. Net cash provided by (or used for)<br>noncapital financing<br>activities          |  |  |                                 |                   |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>              |  |  |                                 |                   |
| Acquisition of Capital Assets  | (2,552)                                  |  | (12,000)                        |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| c. Net cash provided by (or used for)<br>capital and related<br>financing activities | (2,552)                                  | -  | (12,000)                        |                   |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                                  |  |  |                                 |                   |
| Investment interest received   | (671)                                    | (456)  | (456)                           |                   |
|  |  |  |                                 |                   |
|  |  |  |                                 |                   |
| d. Net cash provided by (or used in)<br>investing activities                         | (671)                                    | (456)  | (456)                           |                   |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                    | 100,260                                  | 24,798   | (121,463)                       |                   |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx   | -  | 100,260  | 125,058                         |                   |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx  | 100,260                                  | 125,058  | 3,595                           |                   |

Incline Village General Improvement District  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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Schedule F-2

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
SPECIAL ASSESSMENT BONDS

\* - Type  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

| (1)   | (2)       | (3)  | (4)                            | (5)           | (6)                      | (7)              | (8)   | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24 |                      | (10)     | (11)  |
|---|-----------|------|--------------------------------|---------------|--------------------------|------------------|---|--|----------------------|----------|-------|
| NAME OF BOND OR LOAN<br>List and Subtotal By Fund | TYPE<br>* | TERM | ORIGINAL<br>AMOUNT OF<br>ISSUE | ISSUE<br>DATE | FINAL<br>PAYMENT<br>DATE | INTEREST<br>RATE | BEGINNING<br>OUTSTANDING<br>BALANCE<br>7/1/2023 | INTEREST<br>PAYABLE                              | PRINCIPAL<br>PAYABLE | (9)+(10) | TOTAL |
| FUND  |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
| UTILITY FUND                                      |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
| St of NV Water IVGID-1                            | 4         | 20   | \$ 1,687,282                   | 09/09/04      | 7/1/2025                 | 3.082%           | \$271,444                                       | \$   | \$                   | \$       | \$    |
| St of NV Sewer CS32-0404                          | 2         | 20   | \$ 3,000,000                   | 08/01/06      | 1/1/2026                 | 2.725%           | \$685,834                                       | \$   | \$                   | \$       | \$    |
| St of NV Water DW-1201                            | 2         | 20   | \$ 3,000,000                   | 03/16/12      | 1/1/2032                 | 2.39%            | \$1,557,576                                     | \$   | \$                   | \$       | \$    |
| Total for the<br>Utility Fund                     |           |      | \$ 7,687,282                   |               |                          |                  | \$2,514,854                                     | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
|   |           |      |                                |               |                          |                  | \$  | \$   | \$                   | \$       | \$    |
| TOTAL ALL DEBT SERVICE                            |           |      | \$ 7,687,282                   |               |                          |                  |   |  |                      |          |       |

SCHEDULE C-1 - INDEBTEDNESS

(Local Government)

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2023-2024**

**Local Government:** \_\_\_\_\_  
**Contact:** \_\_\_\_\_  
**E-mail Address:** \_\_\_\_\_  
**Daytime Telephone:** \_\_\_\_\_

Total Number of Existing Contracts: \_\_\_\_\_

| Line | Vendor                      | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2023-24 | Proposed Expenditure FY 2024-25 | Reason or need for contract: |
|------|-----------------------------|----------------------------|------------------------------|---------------------------------|---------------------------------|------------------------------|
| 1    |                             |                            |                              |                                 |                                 |                              |
| 2    |                             |                            |                              |                                 |                                 |                              |
| 3    |                             |                            |                              |                                 |                                 |                              |
| 4    |                             |                            |                              |                                 |                                 |                              |
| 5    |                             |                            |                              |                                 |                                 |                              |
| 6    |                             |                            |                              |                                 |                                 |                              |
| 7    |                             |                            |                              |                                 |                                 |                              |
| 8    |                             |                            |                              |                                 |                                 |                              |
| 9    |                             |                            |                              |                                 |                                 |                              |
| 10   |                             |                            |                              |                                 |                                 |                              |
| 11   |                             |                            |                              |                                 |                                 |                              |
| 12   |                             |                            |                              |                                 |                                 |                              |
| 13   |                             |                            |                              |                                 |                                 |                              |
| 14   |                             |                            |                              |                                 |                                 |                              |
| 15   |                             |                            |                              |                                 |                                 |                              |
| 16   |                             |                            |                              |                                 |                                 |                              |
| 17   |                             |                            |                              |                                 |                                 |                              |
| 18   |                             |                            |                              |                                 |                                 |                              |
| 19   |                             |                            |                              |                                 |                                 |                              |
| 20   | Total Proposed Expenditures |                            |                              |                                 |                                 |                              |

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2023-2024**

Local Government: \_\_\_\_\_  
 Contact: \_\_\_\_\_  
 E-mail Address: \_\_\_\_\_  
 Daytime Telephone: \_\_\_\_\_

Total Number of Privatization Contracts: \_\_\_\_\_

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2023-24 | Proposed Expenditure FY 2024-25 | Position Class or Grade | Number of FTEs employed by Position Class or Grade | Equivalent hourly wage of FTEs by Position Class or Grade | Reason or need for contract: |
|------|--------|----------------------------|------------------------------|--------------------------|---------------------------------|---------------------------------|-------------------------|--|---|------------------------------|
| 1    |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
|      |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
| 2    |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
|      |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
| 3    |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
|      |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
| 4    |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
|      |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
| 5    |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
|      |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
| 6    |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
|      |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
| 7    |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
|      |        |                            |                              |                          |                                 |                                 |                         |  |   |                              |
| 8    | Total  |                            |                              |                          |                                 |                                 |                         |  |   |                              |

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Schedule 32

Attach additional sheets if necessary.



## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Trustee Schmitz

**SUBJECT:** Review, discuss and possibility approve proposed modifications to the Trustee Handbook

**DATE:** March 15, 2023

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### **I. RECOMMENDATION**

The Board makes a motion to approve the proposed modifications to the Trustee handbook and requests staff is to update the website and distribute the final document to all trustees.

### **II. BACKGROUND**

At the January 11<sup>th</sup> Board of Trustees meeting, the board directed staff to update the Trustee Handbook table of contents and the section that referenced active resolutions.

In discussion with the District Clerk, it was decided that it would be prudent to remove the list of resolutions and replace it with a reference to the District website where the resolutions could be found. This would eliminate the need to update the Trustee handbook with the retirement and creation of resolutions. In addition, language was added to clarify why the District has both resolutions and policies. The table of contents was updated after making these revisions.

### **III. FINANCIAL IMPACT AND BUDGET**

None.

### **IV. ALTERNATIVES**

To revise the proposed language as the Board of Trustees sees fit.

### **V. COMMENTS**

A red-lined version was not created due to an oversight. Therefore, the modifications are highlighted in yellow, except for the table of contents.



# Board of Trustees Member Handbook

As proposed on March 22, 2023



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## Legal Basis for General Improvement District

Nevada Revised Statutes (NRS) Chapter 318 governs General Improvement Districts. Under this statute, there are specific sections, section 318.080, et seq., which defines the responsibilities of the Board of Trustees.

## Board of Trustees

### *Role of the Board*

In accordance with NRS and other applicable law, the Board of Trustees is responsible for the creation, amendment and oversight of staff’s adherence to, District Policies, Practices, Ordinances, and Resolutions. The Board of Trustees is responsible for the oversight over the District’s financial reports and the systems of internal controls. Additionally, the board works with District management to set goals, priorities and courses of action in response to the particular needs and concerns of the district. The Board of Trustees meeting agenda is set by the Chair of the Board of Trustees according to Policy 3.1. This handbook should be read by each member of the Board of Trustees and kept as an easy and quick reference. In the event of any inconsistency between this handbook, NRS, and IVGID policies, NRS and then IVGID policies shall control.

Issues that the Incline Village General Improvement District Board of Trustees deals with, on a regular basis, are as follows:

|                     |                    |                               |
|---------------------|--------------------|-------------------------------|
| Contract Awards     | Ordinance Adoption | Policy and Procedure Adoption |
| Reports             | Budget Approval    | Partnership Agreements        |
| Resolution Adoption | Strategic Planning | Union Contract Approval       |
| Financial Reporting | Internal Controls  |                               |

The purpose of Board of Trustees meetings is to conduct its business in a public forum in accordance with the Nevada Open Meeting Law (NRS 241). The public comment portion of the meetings provide an opportunity for the public to give input to the Board of Trustees about agenda items as well as any other community issues or concerns. The Board of Trustees conducts periodic community forums allowing open communication and interaction with community members. Members of the public are encouraged to attend these informal sessions to chat with the various members of the Board and Staff regarding their concerns, ideas, or comments.

The Board of Trustees has the statutory authority and responsibility to make the final decisions on District matters. The Incline Village General Improvement District Staff has the responsibility to provide opinion and advice to the Board of Trustees to assist them in making decisions and also the responsibility to implement the items as directed by the Board of Trustees. No one Trustee, including the Chair, has the authority to direct Staff or make decisions on behalf of the Board of Trustees unless specifically designated by the Board of Trustees at an open meeting.

### *Onboarding A New Trustee*

Below is an outline of the tasks to be completed once your term begins:

1. Obtain and review the following informational packets provided by the District:
  - a. Interpreting Local Government Financial Statements
  - b. Internal Control by Stephen Gauthier
  - c. Audit Committees by Stephen Gauthier



2. Obtain a District Email address and appropriate training and waiver forms.
3. Participate in Ethics, Governance Effectiveness, and Open Meeting Law training.
4. Meet with the Director of Human Resources to sign appropriate paperwork.
5. Write a short biography for inclusion on the IVGID website.
6. Request to attend venue tours. This includes Public Works and all Community Services venues.
7. Review the District Strategic Plan on the IVGID website.
8. Review all District Master Plans on the IVGID website.
9. Review the General Manager's job description.
10. Review the General Manager's Goals and Objectives.
11. Review the job description of the District Clerk to understand the role and responsibilities.
12. Review the 5-Year Capital Improvement/Maintenance Plan found on the District website.
13. Review District Ordinances, Policies, Practices and Resolutions found on the District website.
14. Review the Code of Conduct found on the District website.
15. Attend OpenGov training.
16. Review the Beach Deed.
17. Review NRS 318.
18. Schedule to attend Human Resources on-boarding and customer service training.

Additionally, **all** Trustees must file a Financial Disclosure Statement (FDS) with the Secretary of State no later than January 15 of each year. **Newly appointed** trustees must file FDS no later than 30 days after appointment.

### *Powers of the Board*

The powers of the Board of Trustees are listed in NRS 318.

### *Organization of the Board*

The Board of Trustees is elected by the constituents in the voting districts of Incline Village and Crystal Bay. Elections of each Trustee are to a four-year term with elections occurring in even calendar years.

The following summarized roles reflect both the socially expected behavior and function of Board of Trustees members. All members of the Board of Trustees are expected to follow the roles of the Board (Role of All Trustees shown below) in addition to the special roles as designated by their elected positions.

### **Role of All Trustees**

- Read, understand, and be prepared to discuss Board packet agenda items.
- Be familiar with and uphold NRS 318 and other applicable provisions of the NRS.
- Be familiar with and uphold District Policies, Practices, Resolutions and Ordinances.
- Fulfill your fiduciary responsibility to the community through proper oversight.
- Ensure projects and initiatives are aligned with the priorities of the community.
- Identify issues and concerns in the community through board meetings.
- Review minutes, financial reports, memos and other documentation regarding the issues on which the Board is researching.
- Study and give counsel on identified public issues.

- Represent the views of the constituents by communicating the range of options regarding issues of concern.
- Regularly attend meetings and whenever possible, notify the Board Chair, Board members and District Staff, well in advance, of forecasted absences from board meetings.
- Maintain good communications with the District General Manager and staff.
- Prepare and file the required annual financial disclosure report(s).
- Respectfully execute the duties as a Trustee using ordinary diligence, and do not take unfair advantage of your position as a Trustee.
- Recognize that on occasion, a Trustee might be provided with confidential, privileged, or sensitive District information and it is essential you treat it as such.
- Adhere to the Code of Conduct.
- Be liaison to an assigned department/function; these roles are Board assigned. A liaison participates in meetings and keeps the Board of Trustees informed. This role is NOT supervisory nor does it assign any authority to direct the efforts of staff. The role is to assist other Board of Trustees members by having one Trustee more deeply informed about the needs and activities of the given department. Review and approve all invoices from legal counsel.

#### Detailed Role of the Chair

- The primary role of the Board Chair is to facilitate the Board of Trustees meetings.
  - The Chair should not lobby for a decision nor should s/he take a leadership role on a subject.
  - S/he is to encourage discussion and facilitate meetings that result in the best decisions possible for the community.
- Work with fellow Trustees and the General Manager to formulate and prepare the Board of Trustee meeting agendas and ensure all accurate relevant materials are contained in Board Packets upon initial publication.
- Reach out to the Trustees, before Board meetings, when issues arise, etc.
- Oversee and direct the activities of legal counsel according to the direction set by the Board of Trustees.
- Ensure meetings are scheduled, prepared for, and conducted in accordance with Nevada Open Meeting Law.
- Uphold Board Policy, Practices, and Resolutions.
- Serve as spokesperson for the Board of Trustees and the District as authorized by the Board of Trustees an open meeting.
- Schedule special meetings of the Board of Trustees, as deemed necessary.
- Develop and manage the budget for the Board of Trustees.
- Facilitate meetings to be productive by engaging Trustees to openly discuss issues, share in equal participation, and ensure all Trustees have a chance to express their thoughts and opinions on an issue.
- Foster a public forum which allows for a diversity of opinions to be expressed.
- Respectfully execute the duties as Board of Trustees Chair by not taking unfair advantage of the position as Chair.

#### Detailed Role of the Vice Chair

- Uphold Board Policy, Practices, and Resolutions.
- During the absence of the Chair, facilitate meetings as described above.
- Assist the Chair in facilitation of the meetings on an as needed basis.

- Respectfully execute the duties as Board of Trustees Vice Chair by not taking unfair advantage of the position as Vice Chair.

#### Detailed Role of the Secretary

- Uphold Board Policy, Practices, and Resolutions.
- Ensure the accuracy of Board meeting minutes (NRS 318.085)
- Respectfully execute the duties as Board of Trustees Secretary by not taking unfair advantage of the position as Secretary.
- Formulate, receive input from other Trustees, and respond to emails sent to the Board of Trustees.

#### Detailed Role of the Treasurer

- Work with the Director of Finance to review all financial reports of the District.
- Review weekly bill pay and procurement card activities to ensure compliance with Board direction and policy.
- Produce a monthly Treasurer's report.
- Participate and support the District's Finance and Accounting team with respect to various committees, i.e. the Audit Committee.
- Respectfully execute the duties as Board of Trustees Treasurer by not taking unfair advantage of the position as Treasurer.

#### *Appointments to Other Organizations*

##### **Nevada League of Cities**

Currently, the Board of Trustees has one appointed member to the Nevada League of Cities; please visit their website for more information on this organization.

##### **Other Committees or Commissions**

As deemed necessary and appropriate, the Board of Trustees may from time to time make appointments and/or ask a member of the Board of Trustees to serve on requested committees and commissions.

#### *Responsibilities of Trustees*

Duties for which a Trustee may be responsible include:

- Be prepared and attend all meetings
- Issuance of bonds
- Review and approval of budgets
- Review and approval of the Annual Comprehensive Financial Report (ACFR)
- Oversight of the development, refinement and adherence to District internal controls
- Refinement of Board and District Policies, Practices, Resolutions, and Ordinances as needed
- Define the role and annual goals and objectives of the District General Manager
- Reviewing the District General Manager's job performance
- Selection, direction, and oversight of contracted legal counsel
- Prioritization of capital improvement projects



- Review and approval of the allocation of rates and fees for recreation and utility services
- Review District financial reports and the adherence to budget
- Selection or appointed as a committee member (i.e. Audit Committee, GM Advisory Committee)
- Participation in the interviewing and hiring process(es) for senior management positions

### *Compensation*

In accordance with NRS 318.085(5), each Trustee may receive compensation, if the budget is adequate and a majority of the members of the Board of Trustees vote in favor of such compensation. This compensation is payable monthly. The compensation for the Trustees is limited by NRS 318.085(5) and 281A.400.

### *Privileges*

If a Trustee does not have a District Picture Pass, one will be issued at their request. Venue privileges are applicable to the Trustee only. They are not applicable to spouses, partners, or dependents. Following is a list of possible privileges available to the Trustees:

- Will have no employee discount or dependent privileges.
- Will have no food and beverage discount other than the same as a picture pass/punch card holder – 10% discount.
- Will have no merchandise discount other than the same as a picture pass/punch card holder – 20% discount.
- Trustees may be admitted to a venue at no cost no more than once a week.

### *Benefits*

Trustees have the option to purchase District health and dental insurance plans for themselves and/or allowable family members at the same out-of-pocket-cost the District incurs.

### *Liability*

With respect to the potential liability of individual Trustees, Incline Village General Improvement District treats each Trustee just as it would one of its employees. As long as Trustee activities fall within the course and scope of duties as a Trustee, Incline Village General Improvement District will defend and indemnify the Trustee pursuant to NRS 41.0305, et seq. and Policy and Procedure Number 098, Resolution Number 495.

- ◆ Incline Village General Improvement District considers Trustees' actions within the course and scope of the public duty assumed as a Trustee to be equivalent of that of an employee. If a civil action is brought against you alleging an act or omission related to such service, it is the position of Incline Village General Improvement District, pursuant to NRS 41.0339, you may request a defense and Incline Village General Improvement District shall provide a defense and, if appropriate, indemnification.
- ◆ NRS 41.0339 requires that, within 15 days after service upon you of a summons and complaint, you request in writing a legal defense by the official attorney for the Incline Village General Improvement District. The official attorney for the Incline Village General Improvement District is the District General Counsel. The District General Counsel contact information is available from the District Clerk or the General Manager.



- ◆ If per chance you are injured while within the course and scope of the public duty you have assumed, you will be treated as an employee and covered by the Incline Village General Improvement District's workers' compensation system. In order to access the workers' compensation system, you will need to contact the Incline Village General Improvement District Risk Manager, advise of the injury, and follow the procedures adopted by the Incline Village General Improvement District for its employees. You can obtain a copy of those procedures from the Incline Village General Improvement District Risk Manager.
- ◆ If you are involved in an accident or an incident, while within the course and scope of your duties as a Trustee, which results in property damage or injury to any person, you must contact the Incline Village General Improvement District Risk Manager within three (3) working days.

### *Tools Provided*

The Incline Village General Improvement District issues to each Trustee, for his/her use in doing District business (which excludes personal use), business cards. The District will provide a method for email access and use.

### *Budget and Finance*

The Incline Village General Improvement District Board of Trustees is a cost center and has a separate budget for its expenses. The Board Chair is responsible for administration of this budget supported by the District Clerk and other members of the District team.

### *Travel on District Business and Other Purchases*

When a Trustee wishes to make a purchase, go to a conference, or expend District funds in any manner which will require reimbursement, the Trustee must have the expenditure approved in writing, by the Board Chair prior to it being made. If the Trustee is the Board Chair, then he/she must have the expenditure approved in writing by two (2) other Trustees, prior to it being made. If the Board Chair is unavailable, then the Board Vice Chair shall assume the responsibility. The Trustee making the expenditure shall be bound by the District policy and procedures and will be required to complete all the necessary form(s) for reimbursement. The District Clerk is always available to the Board of Trustees to assist them in this process, therefore the necessary forms are not included in this handbook. Following is a short list of items for which the Trustee might request reimbursement:

- ◆ Travel to conferences, seminars
- ◆ Personal meals when on District business
- ◆ Operating supplies
- ◆ Personal car mileage when on District business

Upon completion of travel and incurring other reimbursable purchases, the Trustee shall complete an expense and trip report which will be submitted to the Board of Trustees for review and written approval by the Board Chair. Following this review and approval, the Board of Trustees Treasurer will give the expense report to the District Clerk who will submit it to the District's Accounting Department for reimbursement processing. The Trustee submitting the expense report will be promptly notified when his/her reimbursement is ready for their pickup. Should the Board Treasurer be the one seeking reimbursement, the Board Chair will be the one to authorize the travel request and expense report.



### *Role of Legal Counsel*

The General Counsel acts as the lawyer for IVGID, the entity. As such, while the General Counsel may interact with the General Manager and Staff, however s/he takes direction from the Board of Trustees. The General Counsel provides legal advice on all manner of legal issues as requested. In addition, where appropriate, the General Counsel may interact with special counsel retained by IVGID on matters not being handled by the General Counsel. The scope of services provided by the General Counsel include the following:

- Attendance at Audit Committee, Board of Trustees, and other public meetings.
- Preparation or review of agendas, resolutions, policies, staff reports, agreements, forms, notices, declarations, certificates, deeds, leases and other documents as requested by IVGID.
- Providing legal advice on matters as requested, including issues related to the Public Records Act.
- Providing training on legal issues as requested.
- Representing and assisting on litigation matters, as directed by IVGID.

### *Trustee Relationship to General Manager*

The General Manager is the primary contact for policy and procedure and is the only direct employee, by contract (available upon request to the District Clerk), of the Board of Trustees. The General Manager is given direction by the Board of Trustees in open meetings. No one Trustee, including the Chair, has the authority to direct the General Manager.

### *Trustee Relationship to District Staff*

All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss and district matters.

The General Manager is the Board's representative to Staff. When a Trustee has a question on a matter coming before them, the Trustee may communicate directly with the Staff member who is presenting the matter to the Board to get clarification, or otherwise in accordance with the Code of Conduct.

### *Staff Support*

The Incline Village General Improvement District provides the primary administrative assistance to the Board of Trustees. An individual is designated as the District Clerk, and he/she is available to any member of the Board of Trustees to assist him/her with travel arrangements, to find documents, do research, etc. All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss any district matters. The General Manager is the primary contact for policy and procedure. Job descriptions for both the General Manager and the District Clerk are available upon request.

### *Field Trips Outside of District Venues and Group Participation*

Field trips outside of District venues for the entire Board of Trustees need to be well organized and adequately posted to comply with Nevada Open Meeting Law requirements. Field trips can



be at the suggestion of the Board of Trustees, members of the Staff and/or members of the public. District Staff will take on the responsibility for organizing the field trip, and when applicable and deemed reasonable, providing transportation to and from the field trip site. District Staff may or may not accompany Board of Trustees members on the field trip.

## **District Operations**

### *Management Overview*

The Incline Village General Improvement District is managed by the General Manager who is the only contract employee of the Board of Trustees. The employment contract of the General Manager is available upon request to the District Clerk. Each year, the General Manager is given a performance evaluation by the Board of Trustees. Effective October 2005, this performance evaluation was conducted in open, public session.

The General Manager is responsible for the District Staff which consists of year round full time and part time employees along with seasonal employees.

### *Facility/Venue Overview*

The Incline Village General Improvement District owns and operates several recreational and event venues within the community. They are the Recreation Center, Tennis Center, Incline Beach, Ski Beach, Burnt Cedar Beach, Hermit Beach, Diamond Peak Ski Resort, Mountain Golf Course, Championship Golf Course, Aspen Grove, Disc Golf Course, Bocce Ball Courts, Effluent Treatment Plant, Chateau, Skateboard Park, Mountain Bike Pump Track and various pump stations.

Included within the Nevada Revised Statutes are two chapters which are relevant to two of our venues - Chapter 455A: Skier Safety and Chapter 455B: Recreational Parks.

The main office of Incline Village General Improvement District is located at 893 Southwood Boulevard.

The Board of Trustees has an individual mail receptacle located within the main office where District Staff places materials for each Trustee.

### *Vision Statement*

With a passion for quality of life and our environment, Incline Village General Improvement District will enhance the reputation of our community as an exceptional place to live, work, invest, and play.

### *Mission Statement*

The Incline Village General Improvement District delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability.

### *Value Statement*



We are dedicated people providing quality service, for our community and environment, with integrity and teamwork.

### *District Mantra*

One District • One Team

### *Ordinances*

The Incline Village General Improvement District has four ordinances that govern the community. They are:

Ordinance 1: An ordinance regulating solid waste and the collection of garbage, rubbish, waste matter and refuse, and the collection, removal and disposal thereof

Ordinance 2: An ordinance establishing rates, rules and regulations for sewer service

Ordinance 4: An ordinance establishing rates, rules and regulations for water service

Ordinance 7: An ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards

The Public Works Department also enforces landscaping requirements, which are a subset to Ordinance 4, Article 18.

The Tahoe Regional Planning Agency (TRPA) governs the noise within our community. Chapter 23 of their regulations is what the Incline Village General Improvement District follows with respect to noise. When our community members have a concern, regarding noise, District staff references this regulation and suggest that the community member telephone the Washoe County Sheriff for assistance.

### *Policies, Practices and Resolutions*

Resolutions are Board approved, externally focused documents whereas the Policies and Practices are to be adhered to by the General Manager and District Staff. The General Manager is responsible for Staff's adherence to all District Resolutions, Policies and Procedures. The Director of Human Resources may be contacted for the internal employee policies while the external facing policies maybe be found at the below listed areas of the District website.

The District Policy and Resolutions may be found here:

<https://www.yourtahoeplace.com/ivgid/resources/district-policy-procedure-resolutions>

The Board Policies may be found here:

<https://www.yourtahoeplace.com/ivgid/resources/board-policies-practices>

### *Resolutions*

The District Clerk of the Incline Village General Improvement District maintains the Resolution Log for the District. Currently, the District has a list of close to 1,900 resolutions. Resolutions are issued for a myriad of reasons; adoption of a seal (Resolution 2), addition of powers (Resolution 185), dedication of the Administration Building (Resolution 1740), Approval of the Recreation Standby and Service Charges (Resolution 1893) all being examples.



As time progresses, technology advances take place, and, in general, operating situations change, the District Staff amends resolutions to fit these changes. These amendments and new resolutions come before the Board of Trustees for ratification and support.

### *Strategic Management Plan*

A copy of the Strategic Plan for the Incline Village General Improvement District is located on its website; **here is the link:** <https://www.yourtahoeplace.com/ivgid/resources/district-strategic-plan>

### *Websites*

The Incline Village General Improvement District has a host of interconnected websites (golfincline.com; diamondpeak.com; **yourtahoeplace.com**; ivgid.org; etc.) for its different venues and departments. The home website, for the District, is yourtahoeplace.com. At this website, Trustees and the community will find a multitude of useful information including contact information, District calendar, and various links. Each Trustee has a photograph and contact information. This allows everyone to have 24-hour access to the Trustees, via e-mail.

### *Document Retention*

The District maintains a multitude of documents in retention in accordance with its document retention schedule. One of the primary locations, accessed by the District Clerk and other selected key District Staff, is IVGID Archives. At this network server location, Board of Trustees agendas, minutes and agenda packets are scanned and kept. Audio recording of the Board of Trustees meetings and other public meetings are kept by the District Clerk at the Administrative offices, in digital format. Another location, administered by members of the Finance, Accounting and Information Technology team, is the parcel master files.

### *Recreation and Beach Fees*

Recreation and beach fees are used to financially support the various recreational venues available to property owners and residents of Incline Village/Crystal Bay. These fees annually charged and billed on Washoe County property tax bills. Each fiscal year, a Recreation and Beach Fee table is prepared. There are approximately 8,203 billable parcels/dwelling units within Incline Village and Crystal Bay.

### *Purchasing*

Nevada Revised Statutes Chapters 332 and 338 discuss, in detail, the requirements for local government purchasing.

### *Budgets – Operating*

Each year, Staff prepare a detailed calendar outlining all operating and capital tasks and important milestones to be met by Staff and the Board during the budget process. The budget process can begin as early as November, and it is statutorily required to conclude by the end of May. The Board of Trustees takes an active role in the budget process and is asked to attend several Board budget workshops to ensure members understand all aspects of the budget process. All meetings are held in accordance with the Open Meeting Law, and the public is invited to attend. In May, the Board of Trustees must hold public hearings for the (1) operating and capital budgets and (2) proposed recreation and beach facility fees. Later on, in the same meeting, the Board generally



adopts applicable fiscal year operating and capital budgets as well as recreation and beach facility fees.

### *Budgets – Capital Improvement/Capital Maintenance*

The Incline Village General Improvement District Capital Improvement Plan (CIP) and **Capital Maintenance** are important planning tools that are used to link the District's physical development planning with fiscal planning. The CIP **and Capital Maintenance** lists includes projects needed to preserve the significant investment the District already has made in infrastructure, as well as improvements needed to spur community economic growth and development.

The CIP document is a policy guide and is not intended to replace future District budget decisions. The District has in place a CIP Review Team which reviews the recommendations and requests for CIP Projects made by department/division staff.

There are two general categories for CIP projects:

1. Small improvement projects and major maintenance needs which compete for revenue in the annual budget cycle; and,
2. Major projects requiring the expenditure of public funds (above annual operating expenses) for the purchase, construction or replacement of physical infrastructure in our community.

**Capital Maintenance projects include services, paving and construction projects needed to maintain our existing infrastructure and facilities.**

A project can include the following:

- **Land:** land, easements and rights-of-way
- **Structures:** feasibility studies, construction costs, architectural, engineering, legal and related expenses; major renovation or additions
- **Equipment:** equipment to serve a new facility or replaces existing equipment in facilities (e.g. furniture, fleet vehicles, library books or computer systems)
- **Other Expenditures:** cost-sharing arrangements between the District and outside parties; purchase of water rights, etc.

The Trustees are involved in the CIP process as they review the data sheets submitted as part of the budget process.



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:**

**FROM:** Matthew Dent, Board Chairman

**SUBJECT:** Review, discuss and approve an agreement with Thorndal, Armstrong for legal services as it relates to the Beach Deed and IVGID Beaches in the not-to-exceed amount of \$50,000.00  
(Requesting Trustee: Chairman Matthew Dent)

**RELATED STRATEGIC PLAN INITIATIVE(S):** **LONG RANGE PRINCIPLE #1 - SERVICE**

*The District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.*

**RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES** Policy 3.1.0, paragraph 0.5, subparagraph h.

**DATE:** March 22, 2023

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### **I. RECOMMENDATION**

That the Board of Trustees Review, discuss and possibly makes a motion approve an agreement with Thorndal, Armstrong for legal services as it relates to the Beach Deed and IVGID Beaches in the amount of not-to-exceed \$50,000.00

### **II. BACKGROUND**

The Board of Trustees has previously authorized this firm to work with the District during the Ordinance 7 review. The Board of Trustees would like to retain this firm once again to assist with related beach deed matters, Ordinance 7 clean up, and general overall review of processes and procedures as it relates to the beach deed.

### **III. BID RESULTS**

None, professional services. Please see the attached engagement letter from Thorndal, Armstrong

**IV. FINANCIAL IMPACT AND BUDGET**

This effort is unbudgeted and will be paid for by the Beach Fund.

**V. ALTERNATIVES**

Not approve this engagement.

**VI. COMMENTS**

This engagement is made at the request of the Board of Trustees.

**VII. DISTRICT IMPROVEMENT, COST REDUCTION, RETURN ON INVESTMENT OR PRODUCTIVITY ENHANCEMENT**

The ROI is that with this review, Staff will be able to possibly avoid some legal landmines as it related to the beach deed.

**VIII. BUSINESS IMPACT**

**IX. ATTACHMENTS**

1. Thorndal Armstrong Engagement Letter 03032023

**X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES**

Does the Board of Trustees want to engage this legal firm?

Does the Board of Trustees want to engage another legal firm?

LAS VEGAS

1100 E. BRIDGER AVENUE  
LAS VEGAS, NV 89101  
(702) 366-0622  
(702) 366-0327 FAX



# THORNDAL ARMSTRONG

ATTORNEYS

A PROFESSIONAL CORPORATION  
www.thorndal.com

ESTABLISHED 1971

**KATHERINE F. PARKS, ESQ.**  
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RENO

6590 S. MCCARRAN BLVD.  
SUITE B  
RENO, NV 89509  
(775) 786-2882  
(775) 786-8004 FAX

March 3, 2023

**Via electronic mail only**

Matthew Dent, Chairman  
Board of Trustees  
Incline Village General Improvement District  
893 Southwood Blvd.  
Incline Village, NV 89451

***Re: Special Counsel Letter of Engagement***

Dear Chairman Dent:

Please allow the following to serve as my law firm's engagement letter to serve as special counsel to the IVGID Board of Trustees related to IVGID's regulation of restricted access beaches. At this time, I have been asked to provide legal services on several issues related to the 1968 Beech Deed and/or Ordinance 7, including the review of beach signage language under the 1968 Beach Deed and Ordinance 7 and the review of any proposed revisions to Ordinance 7. Our hourly rates for the contemplated work will be as follows: \$250.00 per hour for partners, \$225.00 per hour for associates, and \$95.00 per hour for paralegal work. Our hourly rates will not be increased at any time without written consent of IVGID. Costs for routine expenses such as copy costs should be minimal and will be billed separately. Travel time will be billed at our normal hourly rate (with no charges billed for mileage). No separate charge will be made for any secretarial work. We will provide IVGID with a bill for all services on a monthly basis.

In accordance with the applicable ethical rules, we have confirmed that we have no current actual conflicts of interest between IVGID and any clients of this firm nor are we aware of any such conflicts. Our firm carries errors and omissions insurance with limits of coverage of \$10,000,000 and we will provide you with a declarations' page reflecting this insurance coverage at your request.

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Attorneys also licensed to practice in  
Arizona, California, Maryland, New York, North Carolina, Oregon and Washington

Please let me know if the foregoing terms meet with your approval. We look forward to continuing to work with IVGID with respect to these issues. If you need any further information at this time, please do not hesitate to contact me.

Best regards.

Very truly yours,



Katherine F. Parks

KFP

cc: Indra Winquest (via electronic mail)  
Josh Nelson, Esq. (via electronic mail)

IN EFFORTS TO COMPLY WITH  
STATUTORY REQUIRMENTS, ENCLOSED  
ARE THE ABBREVIATED MEETING MINUTES  
OF FEBRUARY 8, 2023 AND FEBRUARY 22,  
2023. A MORE DETAILED AND  
TRANSCRIBED VERSION OF THESE  
MINUTES WILL BE FORTHCOMING AT A  
LATER DATE.



## MINUTES

### **REGULAR MEETING OF FEBRUARY 8, 2023** Incline Village General Improvement District

#### **ABBREVIATED MEETING MINUTES**

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Matthew Dent on Wednesday, February 8, 2023 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Raymond Tulloch, Matthew Dent, David Noble, Sara Schmitz and Michaela Tonking.

Members of Staff present were Director of Parks & Recreation Sheila Leijon, District Project Manager Bree Waters, District Engineering Manager Kate Nelson, Director of Public Works Brad Underwood and Director of Finance Paul Navazio. Members of the public physically present were Mark Hestmark, Mark Helleckson, Linda Kahrs, William Kahrs, Judith Miller, Aaron Katz, Steve Dolan, Mike Abel, Margaret Martini, John Eppolito, Jack Dalton, Frank Wright and others.

#### **C. INITIAL PUBLIC COMMENTS\***

Diane Becker read from a prepared statement, which is attached hereto.

Mark Hestmark commented that his parents bought a house in Incline Village in 1983; he has been visiting every year since then with his wife and they have been property Owners since 2012. He stated that he has never felt that Staff, whom are not property Owners, have ever impacted his ability to enjoy the beaches. He noted that he may not have entire access to all of the legal documents but upon reviewing the deed, it is a simple argument to make that allowing non-property Owner Staff access to the beaches is beneficial to the property Owners. He continued that he thinks it is a perquisite that is allowable and helps fill Staff functions that may not otherwise be able to be filled; therefore, having the Staff functions filled because there is a perquisite that a non-property Owner Staff person is allowed to have access to the beaches is a benefit. He continued that he also feels that there is some benefit in having people that work in the Community become a part of the Community; not allowing them to have access to the beaches prevents that from

happening. He stated he hopes this will be considered and he feels it is in line with the language in the deed that allows the Board to have the discretion to make that decision.

Mark Helleckson, Incline Village resident and IVGID employee commented that he apologizes that he does not have a written statement; he went home, took care of his dog and decided staying silent was not going to help anybody else. He stated he appreciates the comments that came before him for giving support to the employees; he knows that the majority of the Community is here to support the employees. He continued that unfortunately, there are quite a few Community members who do not want IVGID employees living in the Community or being a part of the Community; they feel it every single day. He stated he worked at the beaches for 2 summers; in fact, Chair Dent's wife made a public comment referencing him 2 summers ago as an exemplary employee who handled a tough situation well as he was having his life threatened by an Incline Village resident who did not have any reprimanding that occurred and was still allowed on the beaches everyday. He continued that was just one of about 100 incidences. He stated that the employees work their butts off and want to be a part of the Community; there are many employees that live in the Community that rent. He continued that it gets harder every day to be a part of a Community where they know they are not welcomed anymore. He stated that he knows that the beaches is a done deal and most people already knew what the decision was going to be going into the last meeting; they knew that it was a hopeless effort but they wanted to show that they do care and they hope that the Board of Trustees would support them. He continued that the number one way they could do that is by changing some of the things that are done to the seasonal employees who work year-round. He stated that he is lucky that he just received a year-round benefited position; he was seasonal for 4 years without taking a single sick day or vacation day because he was not entitled to it, even though he was working full time year round in 2 separate seasonal roles. He continued that he is begging the Board of Trustees to support the employees; allow the employees at ski to call in sick without having to lose out on a payday, give the people who are working at different venues a chance to take a vacation day where they don't have to worry about how big their paycheck will be and if they will be able to make rent. He continued that the District has had four individuals take their own lives in the last 5 years; the root cause is not feeling supported by the community. He stated that a lack of support system is the leading cause of suicides and all four who took their own lives, were people working season to season. He continued that two of them were good friends of his so this issue is near and dear to his heart and he is asking the Trustees to take a step back and think about how they can support the employees.

Linda Kahrs read from a prepared statement, which is attached hereto.

William Kahrs read from a prepared statement, which is attached hereto.

Judith Miller commented she can understand the employees' perspective; however, they need to become more informed about the practices in every other political subdivision, county, city and State; there are some statutes that preclude employees from receiving any benefits for which the general public has to pay. She continued that since property Owners pay the Recreation fee, in addition to paying for their guests, it seems totally inappropriate for employees who are not residents to receive that privilege just because of their employment. She stated she thinks employees need to feel compensated and appreciated; one way to show that might be to look at other jurisdictions to find out what their compensation packages consist of and ensuring that IVGID is among the best paid of any local agency in the Tahoe Basin or at least the State of Nevada. She continued that it is different in Incline Village; they do not have the same taxes that an employee would be subject to in California. She stated she read the part about the changes to Ordinance 7 and there was something that was confusing to her; she stated it sounded like if the Community is subdividing, and creating new parcels, those parcels did not exist at the time that IVGID was created or the beach deed came about. She asked if those new parcels such as the one contemplated for 947 Tahoe Boulevard, are subject to the Recreation fee and getting the benefit of Ownership; the wording is not clear to her. She continued that there is a Recreation fee, facility fee and beach fee and asked what if there were no facility fee, would there would be any punch cards that would have any value.

Aaron Katz provided written statements to be attached to the meeting minutes. He referenced 6 million dollars for a beach house cafeteria or 8 million dollars according to him; he thinks it is outrageous to be considered without going to the property Owners to see if they are in favor of it. He continued that there is a survey just to find out if there should be a dog park; there needs to be a survey to find out if there is a 6 million dollar cafeteria the property Owners are going to have to pay for. He asked when the Director of Parks & Recreation became a Director and when the Executive Chef became a Director and asked how much more money they are being paid to be a Director. He stated he could not get those simple answers to those questions from Staff; he thinks it is outrageous and the Community does not have the money to keep paying the overpriced employees. He stated that it does not matter what it is insofar as the District and Staff are concerned; in his opinion, everything is out of control as a practical matter and there is no fix. He continued that there is more than 50 years of experience whether it is the pond liner project or effluent pipeline project, trying to secure 595 funding from the Army Core of Engineers, which will never happen, even though Staff keeps holding out false hope. He referenced Marcus Faust making \$60K or more a year for nothing; he lies about his successes. He noted other items such as the Mountain Golf pathway project, RFID lift pass reading project, 6 or 8 million dollars

for the Incline beach house and 5 million dollars for a new pool. He commented from his favorite movie, Ferris Bueller's Day Off, "wake up and smell the coffee Mrs. Bueller". He stated that for those who think that any of this can be fixed, he has a couple of bridges in Incline Village that he would love to sell them; the fact of the matter is there is no fix. He continued that a wise man, many moons ago, stated that the fastest way to get out of a hole is to stop digging; he is asking everyone to stop digging, face reality and then deal with it.

Steve Dolan read from a prepared statement, which is attached hereto.

Mike Abel read from a prepared statement, which is attached hereto.

Margaret Martini read from a prepared statement, which is attached hereto.

John Eppolito welcomed and congratulated Trustee Tulloch and Trustee Noble and stated he thinks they will both do what they think is best for the Community; he wished them luck and stated he hopes they know what they are in for. He stated he has spent quite a few mornings at Diamond Peak; the grooming has been excellent and the General Manager of Ski seems to run a really good Ski resort from what he can see. He stated he wants to discuss something that is indirectly related to Incline Village but very much part of the Community and some would say it is the highlight of the high school. He referenced the We the People Team; they recently took 3<sup>rd</sup> place in the State completion in Las Vegas out of 8 schools. He continued that the teams that took 1<sup>st</sup> and 2<sup>nd</sup> place are schools with 2000 kids; it is a selective process and they turn a lot of kids away from the program. He stated that Mr. Hyams at Incline High does not always get enough kids that want to do it some years and referenced the job that he is doing with the kids; it is the highlight of the High school in his opinion. He thanked Trustee Tonking for volunteering with the program.

Jack Dalton commented that he is distressed about how the whole management stuff has gone. He congratulated the new Trustees. He stated he spends a lot of time walking around and speaks to as many people as possible; he mentioned that one of the former Trustees said he still sees a psychologist 20 years later. He continued that he spoke to the wife of a late Trustee and apparently, he was threatened by the Golf; the Golf seems to be a new thing, 2 million dollars, but that is ok as its small potatoes. He continued by explaining that he was threatened because he wanted to do something and the family said if he runs again, he is out of the relationship. He referenced the issue about the beach café and the Times and Wall Street Journal; he stated that the restaurants like Starbucks, etc. are not doing in-house dining but they are doing take out. He stated that many people he talks to, of all ages, do not know anything about the effluent pipeline; the Community needs to change how information is transmitted. He continued that the

## Minutes

Meeting of February 8, 2023

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small synopsis that is sent out by IVGID is inefficient; there needs to be more information for the Community so they can have input. He stated everyone drinks the cool-aid of whatever persuasion; he likes cool-aid with sugar in it.

Frank Wright commented that he would like to correct some of the members of the Community who spoke earlier regarding employee access to the beaches. He stated he is glad they are here fighting like crazy for the employees and he thinks it is commendable; they have his heart. He continued that it burns him to death that they find ways to get the employees who live in Reno on the beaches while there are people in the Community who are not allowed on the beaches and he is one of them. He stated it is sick and the employees do not belong on the beaches; he was on Ordinance 7 and the first thing he asked is what the employees are doing on the beaches; it is a violation of the deed. He continued that the second thing he said was to follow the deed; if the deed is in violation, the beaches will be opened up to the world's tourist. He stated he is living with the fact that the Crystal Bay residents will not be allowed on the beaches; he will be damned if he will allow employees from Reno and their families to go on the beaches for free while there are people who live in the Community who have to follow hoops that Ordinance 7 came up with to get their families on the beaches while paying. He stated his heart goes out to people if that cannot see that. He continued that Trustee Noble has made it public that he believes if you own property in the Community, you can let anyone on the beaches including the IVGID property holders. He stated that IVGID is a property Owner and so is Washoe County, the Forrest Service and the Indian Tribes; they all fall into the 1968 criteria. He asked if he wanted to open the beaches up to all their employees, everyone in Reno and the University of Nevada. He continued that he does not think he has a clue of what he said and he should go back and pay attention; the beaches belong to the people here and they are protected by the deed. He referenced Ordinance 7 and stated it was a General Manager's sham; he does not see anyone from the Ordinance 7 Committee invited to speak. He continued that he would like to speak about what took place and what was done to the people living here. He stated he does not have access to the beaches but people are being cheated by a General Manager who drug his feet for two years and tried to get an attorney that was being forced upon him by the people on the Committee, He continued that when an attorney opinion was finally received, he sat on it for at least a year because he has a conflict of interest as he negotiated with the attorney; he asked what he is doing negotiating with the attorney. He stated he is an employee from Reno and \$50K was spent for one attorney to read 1.5 pages; money is being blown.

Yolanda Knaak commented it has been interesting listening to the meeting; she stated she wanted to say thank you for sending out the letter from the Board of Trustees to the IVGID Staff. She asked how many people who spoke on the beach



issue read the letter; information needs to be sent out to the Community, which does not seem to be happening. She stated she got a picture pass ID when she rented in 2016 when she moved to the Community; she does not understand why there are people renting and not getting a picture pass ID. She continued that she does think a comparison of other jobs needs to be done and suggested looking into what other benefit could replace the beach access.

Paul Smith read from a prepared statement, which is attached hereto.

Andrew Wyman stated he has 3 comments to make; the 1<sup>st</sup> one he thinks the Board will enjoy, the 2<sup>nd</sup> one he is not sure and the 3<sup>rd</sup> one not so much. He commented that he tried to watch part of the first few meetings of the new Board and he would like to congratulate the Board and Chairman for the following reasons: there has been a real effort to include commentary from the different Trustees and he finds that a welcome change than how the Board has functioned in the past. He stated that people discuss issues and talk about their perception of things; there may be meetings in the future wherein people will change their mind in the meeting. He referenced the conversation about Flashvote and stated he was less impressed with that; when talking about voting, you need to know about the liability and validity. He stated unless he knows that Flashvote is a reliable and valid procedure, it is useless and he did not hear any discussion about that. He continued that there was one member who talked about other opportunities to use voting and perhaps doing it for less money; it was never explored or discussed in the meeting, yet it was voted on. He referenced workforce housing and stated a member of Staff made a public comment in a meeting that IVGID does not deal with workforce housing; he disagree with this and mentioned there was a long discussion on this issue a number of years ago in front of the Board. He continued that the Board ultimately voted 3-2 against workforce housing; his understanding is that the attorney at that time, thought it was a reasonable thing. He asked that this issue be looked at more carefully or at least talk about the impact of the workforce housing from the County and TRPA and how it affects IVGID. He stated he was disappointed by the way the Board went about the beach access issue.

**D. APPROVAL OF AGENDA (for possible action)**

Trustee Tulloch requested that item E. 1. be moved from the Consent Calendar to General Business. Trustee Schmitz requested moving General Business item F.8. further up as it has public interest and she would like people to hear the discussion. Trustee Noble suggested moving it to the first item. Chairman Dent stated there are people present for public interviews and suggested moving it to be the third item. It was determined that item E.1. would become item F.4 and F.8 would become F.3. The agenda was approved as revised.

**E. CONSENT CALENDAR (for possible action)**

- E.1. SUBJECT: Authorize the District General Manager to Reallocate \$50,000 From Available Salary Savings in the FY 2022/23 Aquatics Budgets for the Recreation Center Pool (\$21,000, account 350-48- 850) and Burnt Cedar Pool (\$29,000, account 390-39-850) to Aquatics Contractual Services (Recreation Center - 350-48-850-7330) and Burnt Cedar (390-39-850-7330), and Approve a Preventive Maintenance Purchase Order to Lee Joseph, Inc., Not to Exceed \$50,000 to Maintain District Swimming Pools for the Remainder of FY 2022/23 (Requesting Staff Member: Director of Parks & Recreation Shelia Leijon) *(This item was moved to General Business Item F.4.)***
- E.2. SUBJECT: Authorize the District General Manager to Execute a Statement of Work with OpenGov, Inc. for Re-integration of the District's Financial Reporting and Transparency Tool with the Tyler Munis Financial System at a Not-to-Exceed Cost of \$16,650 (Requesting Staff Member: Director of Finance Paul Navazio)**

Trustee Tonking made a motion to approve the consent calendar;  
Trustee Tulloch seconded the motion.

Trustee Schmitz asked if the Tyler Munis system has an interface that would be appropriate for the general public and is that the reason why this has to be completed with OpenGov; she mentioned that OpenGov is not an intuitive tool. Trustee Tulloch stated he understands that Tyler Munis is supposed to have its own reporting system so he is confused as to why this is here. Director of Finance Paul Navazio stated it does not; it does have some reporting capabilities and some public facing capabilities but it is not on the par with the functionality with OpenGov. There was some additional discussion on this subject.

Chairman Dent called the question and the motion passed unanimously.

**F. GENERAL BUSINESS (for possible action)**

- F.1. SUBJECT: Review, Discuss and Possibly Appoint Two (2) Board of Trustees Members to Serve on the Audit Committee Effective February 28, 2023 (Requesting Staff Member: District General Manager Indra Winquest)**

District General Manager Winquest proved an overview of the submitted



material. There was discussion on this item.

Trustee Tulloch made a motion to appoint Trustee Tulloch and Trustee Schmitz to the Audit Committee as the Trustees. Chairman Dent seconded the motion. Chair Dent called the question and the motion passed unanimously.

- F.2. SUBJECT: Review, Discuss, and Interview Two Candidates (Mr. Cliff Dobler and Mr. Chris Nolet) for One (1) At-Large Audit Committee Position and Review, Discuss and Possibly Appoint One (1) At- Large Audit Committee Member, Effective February 28, 2023, to a Two Year Term (Term Ending June 30, 2025) (Requesting Staff Member: District General Manager Indra Winquest)**

Chairman Dent noted that Mr. Dobler has withdrawn his application. District General Manager Winquest provided an overview of the submitted materials. Mr. Nolet, the sole applicant, was given the floor for a statement and an interview ensued.

Trustee Tulloch made a motion to appoint Chris Nolet as the Audit Committee Member-at-Large for a two-year term. Trustee Noble seconded the motion. Chairman Dent called the question and the motion passed unanimously.

- F.3. SUBJECT: Review, Discuss and Possibly Approve Staff Recommendation to Issue a Request for Proposal (RFP) for Design Services by an Architect and Engineering Team, and for Preconstruction Services by a Construction Manager at Risk for the Incline Beach House Project (Requesting Staff Member: District Project Manager Bree Waters) (*formally General Business Item F.8.*)**

District Project Manager Bree Waters provided an overview of the submitted material. There was much discussion on this item. It was determined that the next steps will include creating a Flashvote Community survey to obtain feedback from the community regarding the Incline Beach House project. Additionally, the Board of Trustees and Staff will continue to review and determine next steps related to the LSC traffic and safety study with the goal of developing overall project planning at the beach properties.

- F.4. SUBJECT: Authorize the District General Manager to Reallocate \$50,000 From Available Salary Savings in the FY 2022/23 Aquatics Budgets for the Recreation Center Pool (\$21,000, account 350-48- 850) and Burnt Cedar Pool (\$29,000, account 390-39-850) to Aquatics Contractual Services (Recreation Center - 350-48-850-7330) and Burnt Cedar (390-39-850-7330), and Approve a Preventive Maintenance Purchase Order to Lee Joseph, Inc., Not to Exceed \$50,000 to Maintain District Swimming Pools for the Remainder of FY 2022/23 (Requesting Staff Member: Director of Parks & Recreation Shelia Leijon) *(formally item E.1.)***

Director of Parks & Recreation Sheila Leijon provided an overview of the submitted material. There was much discussion on this item.

Trustee Schmitz made a motion to authorize the District General Manager to reallocate \$50,000 from available salary savings in the FY 2022/23 Aquatics Budgets for the Recreation Center Pool (\$21,000, account 350-48- 850) and Burnt Cedar Pool (\$29,000, account 390-39-850) to Aquatics Contractual Services (Recreation Center - 350-48-850-7330) and Burnt Cedar (390-39-850-7330), and Approve a Preventive Maintenance Purchase Order to Lee Joseph, Inc., Not to Exceed \$50,000 to Maintain District Swimming Pools for the Remainder of FY 2022/23. There was an amendment to the motion to include that Staff advise should the amount exceed the \$40,700.00 proposed bid amount. Trustee Tulloch seconded the motion and amendment. Chairman Dent called the question and the motion passed unanimously.

- F.5. SUBJECT: Review, Discuss and Provide Direction and Comment to Staff on the Fiscal Year 2023 IVGID Utility Rate Study and Direct Staff to Prepare Documents and Utility Rate Schedules for a Water Utility Rate Increase and Sewer utility Rate Increase- Including a Presentation by HDR (Requesting Staff Member: Director of Public Works Brad Underwood) *(formally General Business Item F.3.)***

Director of Public Works Brad Underwood provided an overview of the submitted material. Mr. Shawn Koorn, from HDR Engineering, provided a presentation. There was much discussion on this item. It was determined that Staff will bring back draft utility rates with the requested clarifications at the March 8, 2023 Board of Trustees meeting. Additionally, a public hearing



date will be set at this time.

**F.6. SUBJECT: Review, Discuss, and Provide Direction to Staff Regarding the Board Rules and Potentially Update the Related Board Policy (Requesting Trustee: Chairman Matthew Dent) *(formally General Business Item. F.4.)***

Chairman Matthew Dent provided an overview of the submitted material. There was some discussion on this item. It was determined that there would be changed to Policy 3.1.0 with regards to presentation timelines by vendors and the Code of Conduct regarding a section on the Board Packet. Trustee Schmitz volunteered to work on a draft and bring it back at a future meeting.

**F.7. SUBJECT: Review, Discuss, and Possibly appoint Board Liaisons for Departments and/or Special Tasks (i.e. Contracts, Flashvote, Etc) (Requesting Trustee: Sara Schmitz) *(formally item F.5)***

Chairman Dent and Trustee Schmitz provided an overview of the submitted material. The following liaisons were selected by the Board of Trustees:

Chairman Dent: Public Works Building Projects and Flashvote Services  
Trustee Schmitz: Contracts and Beaches  
Trustee Noble: Diamond Peak Ski  
Trustee Tulloch: Public Works  
Trustee Tonking: Parks & Recreation and Golf

**F.8. SUBJECT: Review, Discuss, and Potentially Adopt Policy and Procedure No. 143/Resolution No. 1899 Regarding Public Records and Public Information Including Tracking Staff Time (Requesting Trustee: Chairman Matthew Dent)**

Chairman Matthew Dent and District General Counsel Josh Nelson provided an overview of the submitted material. There was much discussion on this item. The Board of Trustees provided direction to District General Counsel to bring back the draft policy with revisions. The Board also instructed Staff to track the time spent on public records requests for 6 months in effort to evaluate if fees should apply.

**F.9. SUBJECT: Review, Discuss and Possibly Set a Public Hearing Date (April 12, 2023) for Ordinance 7 and Review, Discuss and Possibly Provide Feedback on Draft Redline Ordinance 7**



**Revisions as Provided by Staff (Requesting Staff Member:  
Director of Parks & Recreation Shelia Leijon)**

Director of Parks & Recreation Sheila Leijon provided an overview of the submitted materials and proposed revisions. The Board of Trustees provided feedback and direction for revisions pertaining to Ordinance 7 and an updated draft of the revisions will be placed on the March 8, 2023 agenda.

Trustee Schmitz made a motion to hold the public hearing on April 12, 2023. Trustee Tulloch seconded the motion. Chair Dent called the question and the motion passed unanimously.

**G. REPORTS TO THE BOARD**

**G.1. District General Manager's Report**

District General Manager Winqest provided an overview of the submitted material.

**G.2. Treasurer's Report (Requesting Trustee: Treasurer Raymond Tulloch)**

Trustee Tulloch provided a report to the Board of Trustees.

**H. REVIEW OF THE LONG RANGE CALENDAR (for possible action)**

Trustee Noble requested that an item be added regarding having a committee for workforce housing for seasonal employees. Trustee Schmitz asked that the conflict of interest disclosure policy, employee recreation benefits, disengaging with the Nevada Division of Land Contract, District General Manager review process and the capitalization policy be added to the long range calendar. Chairman Dent requested to remove item 4 from the February 22, 2023 meeting. He asked to ensure that the notes about Trustees being on vacation be added to the very top and not listed as a number. Trustee Tulloch stated the Board of Trustees needs to discuss a strategy on how Board correspondence will be received and addressed. There was additional discussion on the long range calendar.

**I. FINAL PUBLIC COMMENTS\***

Jack Dalton commented he is not running for anything; he is interested in improving things. He stated he and his family members were verbally assaulted; he made the proper reports and he never had any follow up with senior Staff. He

referenced the Code of Conduct and stated this situation would be in violation of that conduct. He referenced the Advisory Committee and asked why the District General Manager can establish them; he mentioned this this seems like a conflict as they should be established by the Board of Trustees. He stated he wonders if the participation at the meetings is decreasing because the meetings are held at the Boardroom; he noted that there were always more people at the Chateau at every meeting. He stated he likes the Chateau and he would like to see more people at the meetings; there is an issue with information not getting out to the members of the Community. He asked if there is a way to do a table of content on the Livestream.

Cliff Dobler read from a prepared statement which is attached hereto.

**J. BOARD OF TRUSTEES UPDATE**

No updates at this time.

**K. ADJOURNMENT (for possible action)**

The meeting was adjourned at 12:30 a.m. on Thursday 2/9/2023.

Respectfully submitted,

Melissa N. Robertson  
District Clerk

Attachments\*:

Submitted by Diane Becker

Submitted by Linda Kahrs

Submitted by William Kahrs

Submitted by Aaron Katz

Submitted by Steve Dolan

Submitted by Mike Abel

Submitted by Margaret Martini

Minutes  
Meeting of February 8, 2023  
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Submitted by Paul Smith

Submitted by Cliff Dobler

Deane Becker 2/8/2023

Handout to Board

1<sup>st</sup> page is 5 areas to consider for additional new provisions to O7 to assure that passes get to the correct people under the beach deed.

3d page is some minor language changes to draft before you tonight.

**1<sup>st</sup> area for your further consideration is tenants of apartments and single family.**

Public comment by employee who can't get passes. I have heard the this is common.

This was raised at )7 and I apologize because it was not addressed but should be addressed now.

I have heard people say can't mandate passes for tenants because owners get to give them out as they like. I disagree. **READ BEACH DEED** page 1 line 30 to page 2 line 6.

If you feel that you cannot mandate, I urge you to not allow managers or agents to get punch cards, but instead require owners to designate tenants or get punch cards themselves in rental units, since those will not be STRs

If you can't do either, what can we do in O7 or start a marketing campaign like "HELP US BUILD A SUSTAINABLE INCLINE VILLAGE WORKFORCE. Give your Tenants Picture Passes."

**3d area is the people who may become eligible for beach access by virtue of zoning and development code changes by WC and TRPA.**

See map which I handed out. Look how large the areas are that are in the Tahoe Area Plan as Town Centers and think how many parcels these encompass that were formerly commercial and will become high rise condominiums because of the change last month made by WC to its Tahoe Area Plan allowing increased height, concentration and density of residential highrises in town centers. These were all commercial parcels in 1968 and up until 2020. Now the one approved project is 40 condos and 1 commercial property. Had 5 RP, and will have 40 x 10 plus 5 for 405 RP. That could happen on every parcel and more importantly there are new proposed amendments being developed that we will be told about in April 2023 that will further increase height, density and concentration to allow far more units.

**2d area is the hotel provision that was added at the absolute last minute to the 2022 Amendment to O7 to Allow each hotel to get up to 75 beach passes a day for hotel occupants,** I believe in addition to their 5 passes as a commercial parcel. The numbers of a total of 56 + 235, for a total of 291 total beach visits don't justify allowing every hotel to have 75 beach visits every day. If you look at the town centers, some have tourist zoning which will support more hotels. Hopefully the Parkside Inn will look at this for the benefit of the community and not threaten to sue and a more reasonable number of passes could be developed. Also the Hotel occupant guest fee was set at a minimum of \$16.00 per guest per day, the same as parcel owner guests. That does not amortize the cost of the new pool, or the Incline Beach upgrades, etc. that are coming. That number really should be evaluated.

**4<sup>th</sup> Area ADUs**

I want to thank General Manager IW and the Director of Parks and Recreation Sheila Lejon for so quickly responding to the email I sent to them on Sunday about pending questions on the beaches. One take-

away is that the IT Dept cannot track beach visits to a parcel, and recommend changing the number of guests per card and tying guests to a picture pass.

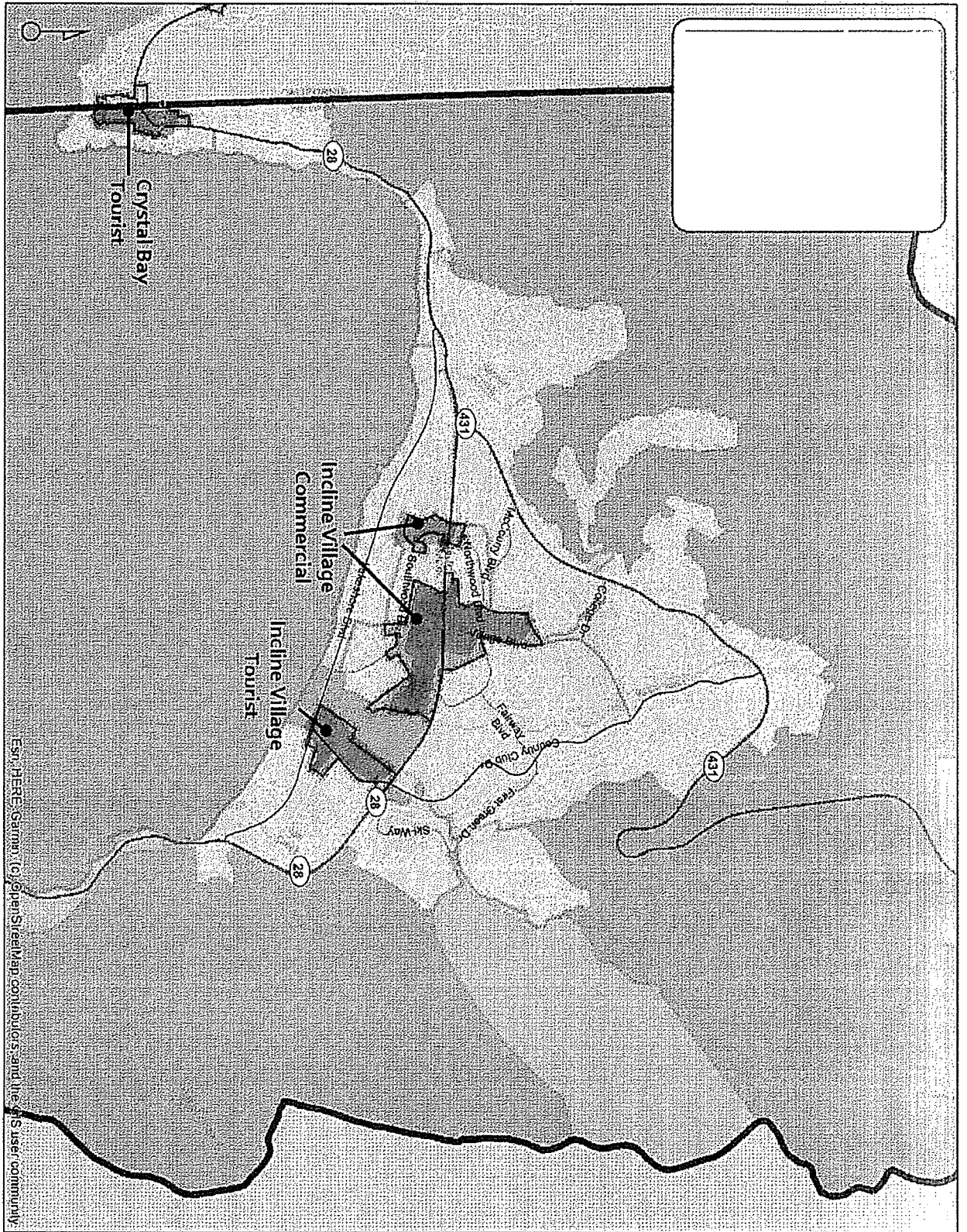


**ADDITIONAL AREAS FOR BOARD OF TRUSTEES TO CONSIDER IN ORDINANCE 7  
TO ASSURE THAT PASSES GET TO CORRECT PEOPLE UNDER THE BEACH DEED  
AND THAT BEACH OVER-CROWDING IS MITIGATED**

1. **Residential Tenants of Apartment Properties/Single Family Residential:** How to get Tenants with Leases of 6 months or more to receive Recreation Privileges for the residential units they are renting. Can regulations be put in and if not, a marketing campaign to Property Owners to “Help Support a Sustainable Workforce for Incline Village” by giving Recreation Privileges to Long Term Tenants.
2. **Hotel Properties:** Consider: # of Passes per Hotel Room for Occupied Rooms; Hotel Occupant Fee for Beach Access; Do Hotels both receive 5 Recreation Privileges (Cards) as a Commercial Parcel and the Passes Per Hotel Room for Occupants as of 2022 which is contrary to all historical documents?
3. **Recent and Upcoming Further Changes in Zoning in Commercial Town Centers:** Washoe County just voted to allow High Rise Multi-Family Condominium Units to be built in formerly commercial areas designated as town centers. (See town center areas under current Tahoe Area Plan, and be aware that as of April, 2023 and upcoming expansions in number of units by increased height and density being recommended by Staff).
4. **Auxiliary Dwelling Units (ADUs):** Currently only allowed on properties over 1 acre, but are proposed to be allowed in Washoe County for all residential parcels in Incline Village/Crystal Bay.
5. **Non-profits, Charities, Schools and Other Organizations:** Allow parcel owners who are members of a group to reserve group picnic areas for these organizations for recreational purposes only, but the organizations themselves are not beneficiaries under the beach deed. No commercial activities such as fundraising or membership drives should be allowed.

Respectfully submitted 2/8/2023,

Diane Becker, Local Resident



MAP 2.7. TOWN CENTER LOCATIONS

February 8, 2023

Re: February 8 Agenda, Item 7, Suggested language changes on Ordinance 7

Dear Trustees,

I have a few suggested language changes to paragraphs 40, 45, 46, 54, 77, 78, 79, 84(a), 85, 88, 103(a), described below:

- a. **Paragraphs 40 (and 17):** In the prior version of Ordinance 7, Beach Access was only for a commercial tenant principal or commercial tenant corporate office. At paragraphs 26, 29 and 43 of the 3/25/1998 version of Ordinance 7 which was in effect until the 2022 amendment, Recreation Privileges were intended only for a commercial tenant principal or commercial tenant corporate officer, and this should be added at paragraph 40 (ii) before the word "Tenant", so that it reads "...(ii) Owner of a principal or corporate officer of a Tenant of a commercial...".
- b. **Paragraphs 21 and 103(a) and (c):** A new definition of Department Heads was added by Staff to paragraph 21, which definition needs to be corrected to the current organization chart if the concept change in paragraph 103 is left in. The definition of Department Heads was added to expand the people enforcing Misconduct by Pass Holders at paragraph 103 (c) from the Director or Parks and Recreation to the Department Heads.
- c. **Paragraph 45:** If Recreation Privileges are suspended because property taxes are delinquent, I suggest adding language that the Pass Holder pay a reinstatement fee to the District so that District costs are covered.
- d. **Paragraph 46:** Staff deleted the following language which I proposed and I urge that it be reinserted if approved by the Board in concept: "Notwithstanding the foregoing:(i) a Residential or Commercial Tenant who receives a Recreation Punch Card may not use a Recreation Punch Card to bring Guests to the Beaches, and may not assign, transfer or give such Recreation Punch Card to another person; and (ii) if a Residential or Commercial Tenant ceases to be a Resident of a Parcel within the boundaries of the District, the Owner must immediately notify the District, and the IVGID Recreation Pass and the Recreation Punch Card must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass and Recreation Punch Card in the name of a former Commercial or Residential Tenant, upon notification of termination of tenancy."
- e. **Paragraph 54** should leave in my proposed language requiring that the Property Owner sign the IVGID form Declaration of Domestic Partnership I drafted or some edited version. The form has the property owner indemnifying IVGID for their Domestic partner's actions and makes other promises and representations to IVGID.
- f. **Paragraph 77:** I recommend the language which I proposed be reinserted which has the Board approving policies on Hotel/Motel access: "Occupants of Hotels & Motels shall be provided access to the Beaches, if any, consistent with the terms of the Beach Deed and in compliance with a Board approved written District policy, as set forth in Exhibit "C" attached hereto (as amended from time to time) and in compliance with a written Board approved District verification and administration process, as amended from time to time. This written process, at a minimum, shall include the payment of a Hotel/Motel Occupant fee and include a reasonable limitation on the maximum number of Hotel/Motel Occupants to be provided

access per Hotel/Motel per day or per other time frame. Access shall be limited to occupants of the Hotel or Motel during the time that they are occupants, and not before Guest check-in or after Guest check-out from the Hotel/Motel.” I respectfully submit that the Board is responsible for setting privileges for the Hotels for the Beaches and should not delegate that responsibility.

g. **Paragraph 78:** Staff proposed deletion of the 1<sup>st</sup> sentence of this paragraph , “Parcels that were annexed to the District after June 4, 1968, are not eligible for Beach Access, per deed restrictions listed on the beach Deed, among other reasons.” This exact language is from prior versions of Ordinance 7 and is a separate concept from the second sentence and should not be deleted.

h. **Paragraph 79:** The last sentence needs to be changed to conform to the recently passed District Contracts Policy to say: “All contracts, including but not limited to contracts for the provision of food and beverage and services related to the Beaches that are executed between the District and third-party vendors must be approved by the Board.” Or this could be shortened to “All contracts related to the beaches must be approved by the Board”.

i. **Paragraph 84(a):** I recommend that the sentence I had drafted, which Staff deleted “Recreation Punch Cards cannot be given to a Guest by a Tenant or assignee, or transferred to a Guest by a Tenant or Assignee” should be added back in the draft. The historical documents reflect that Beach Access was intended in the past for Residents and Tenants have historically been accorded different access than parcel owners.

j. **Paragraph 85:** The language which I had drafted which staff deleted , “until new Recreation Punch Cards are issued on June 1 of the following year” should be put back in the draft.

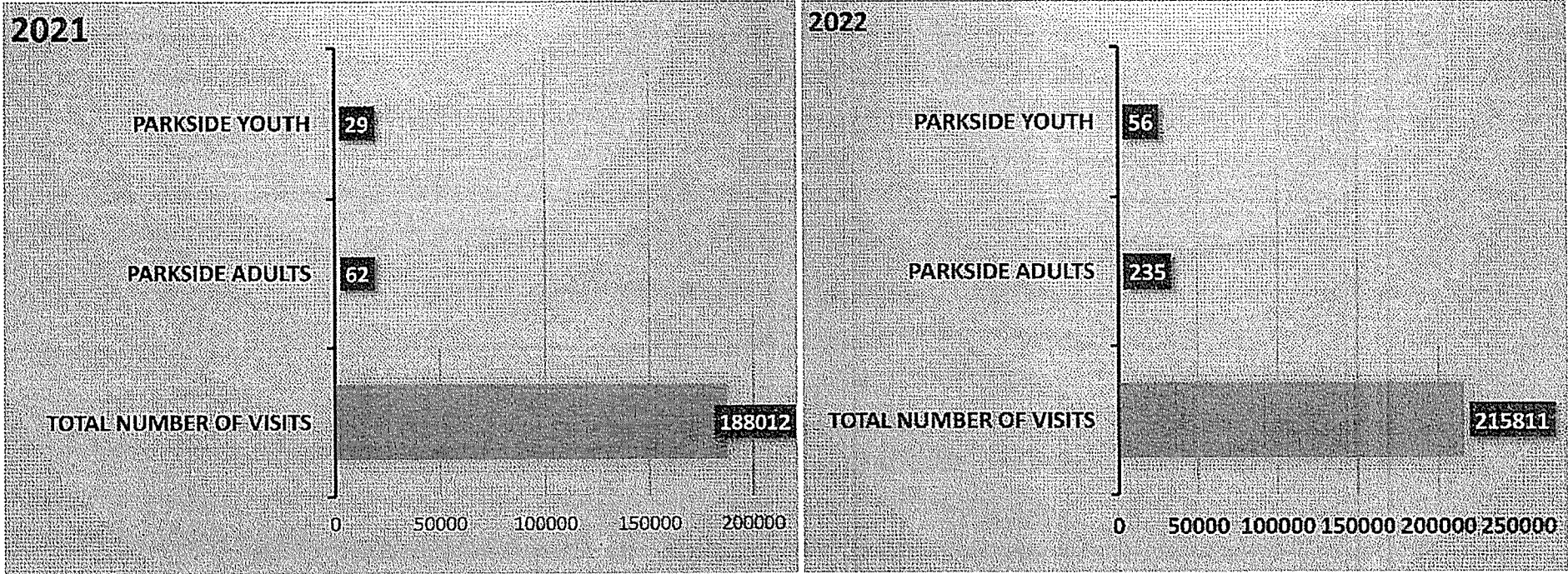
k. **Paragraph 88:** The sentence which I drafted and Staff removed should be put back in the paragraph: “For clarity, an Owner’s Agent can only distribute Recreation Punch Cards to Guests of the Owner to whom the Recreation Punch Cards were issued, including but not limited to Recreation Punch Cards of an Owner cannot be given to Guests of other parcel Owners or Guests of Tenant.” This is critical as even if it is hard to track, the parcel owners should be told that they cannot do this. I have been asked for my extra punch cards by friends, and a number of my friends have given their extra punch cards to friends who operate STRs.

l. **Paragraph 103 (c)(1)(a):** Change the sentence to “An email shall be sent to the Alleged Violator and Owner, to the extent an email address has been given by the Owner to the District. A....”

Thank you in advance for your kind consideration.

Diane Becker

# Parkside Inn Visits 2021 2022



One District ~ One Team



We find it quite disturbing that 3 Trustees, Schmidt, Dent and Tulloch, would not vote to permit a MINOR approximate 2 week delay regarding the decision to revoke the beach privileges of non -resident IVGID employees.

Trustee Noble, an ATTORNEY, was asking for a professional courtesy. After hearing the public comments at the board meeting, he requested a SHORT period of time to REVIEW additional information regarding the Deed prior to a final vote by all Trustees, as did Trustee Thomkins. There was no rush for this decision.

Our US Constitution and other legal documents such as Deeds are interpreted often as to INTENTION. (Perfect example is the controversy on the US second amendment. ) I am sure the Crystal Bay Development company, if they knew today's economic environment in Incline Village, would allow the IVGID Board to determine that the benefit to the community allowing beach access for employees is a benefit to the property owners.

IVGID is the grantee in the Deed. The Deed allows that IVGID IS TO MAINTAIN the property for recreation for the benefit of property owners and their tenants (including motels and hotels) as THE BOARD OF TRUSTEES MAY DETERMINE. The Board can and should determine that for recreation purposes all IVGID employees

are a benefit to the property owners by the mere fact that they keep the community in good working order and therefore should be entitled use all facilities.

In light of staffing and housing issues, this is a reasonable interpretation of the Deed.

IVGID is a property owner and the employees are guests of IVGID as they work on the property. This is no different than a guest of a hotel or motel who is allowed to use the property.

For approx. 45 years IVGID employees have been given beach access. There is no legal liability that has been incurred. Why now?

This PRECEDENT that has been set by the board and the IVGID district for the past 45 years ALLOWING employees access to beaches should not be taken LIGHTLY.

Especially in light of the number of IVGID attorneys in the past that have reviewed the Deed and been supportive of past district actions ALLOWING such access.

To continue the topic of beach access:

Washoe County gave IVGID 87 PARCELS. <sup>AS</sup> Since ~~IVGID~~ is a parcel holder, IVGID should be able to pay monies, <sup>db</sup> as other parcel holders, and get passes for employees. The cost would be minimal. We recommend that Trustees establish an independent committee, separate from the Ordinance 7 committee, to research this option.

We are very concerned about the possible fallout from the beach access vote by the 3 board members. ~~The GM knows how many people do we need to run the beach for the summer.~~ Should the decision by the 3 Trustees not be rescinded, we respectfully request that the ~~board~~ Trustees, individually and collectively and positively, help with the potential staffing issues, <sup>The COMMUNITY</sup> because ~~we, the property~~ owners, could be negatively impacted by the lack of proper staffing.

<sup>Full</sup> Please know that we support the General Manager and the hardworking, valued, IVGID STAFF. We appreciate their work.

TRUSTEE BEHAVIOR

The dismissive comments made by Trustee Tulloch regarding the bilingual language materials was offensive. We all know that the supermajority of non-English speakers <sup>INCLINE</sup> in ~~IV~~ are Spanish speakers. ~~To have a trustee who is to represent~~

229 W

4

~~the citizens of the community~~ <sup>TO HAVE A TRUSTEE</sup> make a joke, ~~and~~ citing Gaelic or referencing multiple

language signs in CANADA is ~~again~~ offensive. ~~Snide comments are not befitting to~~

~~an IVGID TRUSTEE~~ <sup>We know that</sup> 45 % of Incline students are English learners.

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PUBLIC COMMENTS:

At the last board meetings a citizen calling in made a disparaging public comment and called an IVGID EMPLOYEE who was presenting statistics on beach attendance a liar. This comment was slanderous, offensive, and inflammatory.

Trustees, PLEASE be mindful of the Nevada Open Meeting Law manual part of which is Referenced at the bottom of this paper:

Furthermore, People attending or listening to board meetings do not always know whether something is true or false. We respectfully request that the appropriate Trustees immediately shuts down disparaging, bullying public comments when they occur.

We again request that All community members and Trustees be respectful, factual, and not disparaging in their public comments.

P95

ONE FINAL REQUEST: Trustees, PLEASE rescind your beach access vote and allow further study.

NEVADA OPEN MEETING LAW MANUAL:

"A public body's restrictions must be neutral as to the viewpoint expressed, but the public body may prohibit comment if the content of the comments is a topic that is not relevant to, or within the authority of, the public body, or if the content of the comments is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational or amounting to personal attacks or interfering with the rights of other speakers. See AG File No. 00-047 (April 27, 2001)."



**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – OUR STAFF DO NOT SPEAK THE  
TRUTH WHEN THEY INFORM US WHAT OUR RECREATION (“RFF”) AND  
BEACH (“BFF”) FACILITY FEES PAY FOR – SO I’M SETTING YOU UP FOR  
THE LIES WHICH WILL SOON PLAY THEMSELVES OUT TO SUPPORT  
STAFF’S PROPOSED 2023-24 BUDGET**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. However in the interim, and in order to provide evidence in support of dissolution, let’s examine the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with their availability to recreation facilities and programs. it’s the same old, same old. Advancing the narrative to the less informed that the RFF/BFF represent legitimate NRS 318.197(1) standby service charges for the mere availability to access and use the District’s public recreational facilities/beaches. And that’s the purpose of this written statement.

**My E-Mail of February 4 2023:** On February 4, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>4</sup> (“the 2/8/2023 Board packet”), I sent the

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

<sup>3</sup> NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

Board an e-mail<sup>5</sup> informing members of the fact that staff were about to lie to them about the RFF/BFF and how it is not what they represent.

**Staff's Representations re the RFF/BFF:** These are staff's very words: "Each year, the District establishes an annual Recreation Facility Fee and Beach Facility Fee to be collected from property owners within the District through a levy placed on the property tax bill and collected on behalf of the District by the Washoe County Tax Collection Office...As part of the annual budget process, the Board is required to approve a resolution which outlines the billing and collection process set forth in Nevada Revised Statutes 318.197 (**establishing standby service charges for services and facilities furnished by the District**) and 318.201 (establishing the method of collection), as well as the preliminary amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF)."<sup>6</sup>

The resolution the Board adopts<sup>7</sup> expressly incorporates a "REPORT FOR COLLECTION ON THE COUNTY TAX ROLL OF RECREATION STANDBY AND SERVICE CHARGES (ALSO KNOWN AS THE RECREATION FACILITY FEE AND BEACH FACILITY FEE)."<sup>8</sup>

**NRS 318.197(1)'s Representations re Standby Service Charges:** "The board may fix, and from time to time increase or decrease...recreational facilit(y)...rates, tolls or charges other than special assessments, including, but not limited to, service charges and standby service charges, for services or facilities furnished by the district, **charges for the availability of service**, annexation charges, and minimum charges."

Standby service charges are *not* "charges for services or facilities furnished." Rather, they are "charges for the (mere) availability of service."

**But Listen to What Staff Tell Us the RFF/BFF Really Represent:** The "FY2022/23 budget assumes the Community Services Fund will end the fiscal year with an unrestricted net position of \$12.12 million, or \$6.70 million above the Board's reserve policy level...The Beach Fund is expected to end the 2022-23 fiscal year with a fund balance of \$5.28 million. While this level of fund balance is \$4.7 million above the Board's reserve policy level, **funds are being set aside to support future Board-priority capital projects identified in the Beach Master Plan**, to include renovation of the Incline Beach House and improvements to beach access and circulation for both vehicles and pedestrians."<sup>9</sup> In other words, *not* the availability of service. But the accumulation of fund balance to

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<sup>5</sup> This e-mail is attached as Exhibit "A" to this written statement.

<sup>6</sup> See pages 224-225 of the packet of materials prepared by staff in anticipation of the Board's May 26, 2022 meeting ["the 5/26/2022 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/05-26\\_-\\_Rev\\_1-1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/05-26_-_Rev_1-1.pdf))].

<sup>7</sup> See pages 228-231 of the 5/26/2022 Board packet.

<sup>8</sup> See pages 232-237 of the 5/26/2022 Board packet.

<sup>9</sup> See page 033 of the 5/26/2022 Board packet.

pay for future unidentified/unappropriated capital improvement projects ("CIPs"). **These are not legitimate standby service charges!**

**Conclusion:** No one likes calling his/her public employees crooks or liars. But that's what we have here! And if that's what we have, what is the consequence? And why do you as Board members sit by idly accepting this unacceptable state of affairs?

**And You Wonder Why the RFF/BFF and the Water/Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/ Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers.

**Prologue:** To those of you who are regular readers of my written statements attached to the minutes of Board and Audit Committee meetings. I've come to the conclusion that it doesn't matter what it is insofar as the District and our staff are concerned. Everything is out of control and as a practical matter, there is no fix. We have more than fifty (50) years' experience. Whether it's the pond liner project; or Phase II of the effluent pipeline project; or trying to secure Army Corps of Engineers 595 funding which will never, never, never be secured even though staff continuously hold out false hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges, but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>10</sup>

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

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<sup>10</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING! Stop levying the RFF/BFF for purposes other than as the standby service charges they are asserted to represent. Instead of adopting a means to the end, how about telling the truth?

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

## **EXHIBIT "A"**



## So Now That We're Talking About Staff Lies, Can I Put You on Notice of Another Big One Which is Looming Within the Next Several Months? The Rec Fee.

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**From:** <s4s@ix.netcom.com>  
**To:** "Dent Matthew" <dent\_trustee@ivgid.org>  
**Cc:** "Schmitz Sara" <schmitz\_trustee@ivgid.org>, "Tonking Michaela" <tonking\_trustee@ivgid.org>, "Noble Dave" <noble\_trustee@ivgid.org>, "Tulloch Ray" <tulloch\_trustee@ivgid.org>  
**Subject:** So Now That We're Talking About Staff Lies, Can I Put You on Notice of Another Big One Which is Looming Within the Next Several Months? The Rec Fee.  
**Date:** Feb 4, 2023 12:21 PM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

The Rec Fee is a complete fraud. And each of you should know this. And none of you should vote to perpetuate it. To prove my point,

Let me start with page 047 of the packet of materials prepared by staff in anticipation of the Board's May 26, 2022 meeting ("the 5/26/2022 Board packet): "As part of the annual budget process, the Board traditionally approves a resolution which outlines: The billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as Establishing the amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) to be collected."

Okay. Here staff are telling us that the RFF/BFF are adopted based upon the authority of NRS 318.197. And specifically, they represent "standby service charges." Standby service charges for what? According to NRS 318.197(1), "rates, tolls or charges other than special assessments, including, but not limited to, service charges and standby service charges, for services or facilities furnished by the district, charges for the availability of service, annexation charges, and minimum charges."

Standby charges differ from service charges and are for the "availability of service." Don't believe me?

What "services or facilities (are) furnished" to those local parcels/dwelling units which are assessed the RFF/BFF "by the district?" The answer is NONE. No recreational facility nor service is provided to my Incline Village home. Arguably user fee discounts are provided to the occupants of those local parcels/dwelling units which are involuntarily assessed. But those are benefits to people rather than property. And those people are not involuntarily assessed.

What "availability of service" is provided to my Incline Village home? Arguably according to staff, the availability to use the District's public recreational facilities.

But that's NOT what staff tell us the Rec Fee pays for. Listen to page 033 of the 5/26/2022 Board packet:

"Beach operations in FY2022-23 reflect expenditure appropriations totaling \$2,631,439 funded primarily through the Beach Facility Fee (\$2,556,840) and Charges and Services (\$623,890) paid by guests. Beach fund appropriations include \$2,140,074 supporting beach operations and \$485,000 supporting planned capital expenditures. The Beach Fund is expected to end the 2022-23 fiscal year with a fund balance of \$5.28 million. While this level of fund balance is \$4.7 million above the Board's reserve policy level, funds are being set aside to support future Board-priority

capital projects identified in the Beach Master Plan, to include renovation of the Incline Beach House and improvements to beach access and circulation for both vehicles and pedestrians."

In other words, the BFF is not paying for the availability to access and use the beaches. Rather, it is paying for "funds...being set aside to support future Board-priority capital projects identified in the Beach Master Plan."

That's not a standby charge. That's not a service charge. It's a forced fee to build up reserves under the moniker of "fund balance" for future possible unappropriated capital projects. Although the fee may represent a "means" which can be justified by the "ends" it achieves, it is a fraud because the District is representing one thing while doing another. And if each of you can't see this and remedy the wrong which has taken place for decades, IMO you don't deserve to continue as IVGID trustees. And let's not confuse ourselves that local parcel owners are not paying their fair share to IVGID in taxes. The RFF/BFF are in addition to the ad valorem taxes all non-exempt parcels within the district must pay.

Now this RFF/BFF subject is not here yet. But it's going to be presented to you in the next several months. And when it is, your job will be to determine what type of exaction this really is, and what NRS authority exists for its involuntary assessment against local parcels/dwelling units. I hope you will do your jobs.

And if the consequences of this examination mean the District cannot afford to take on all of the money losing operations it engages in, or hire the 1K or more employees it employs, then so be it. Live within your financial means.

Thank you for your cooperation. Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – OUR GM DOES NOT SPEAK THE  
TRUTH WHEN HE INFORMS THE BOARD AND THE PUBLIC OF STAFF'S  
ALLEGED COMPLETION OF PUBLIC RECORDS REQUESTS**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. However in the interim, and in order to provide evidence in support of dissolution, let’s examine the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with their availability to recreation facilities and programs. it’s the same old, same old. Advancing the narrative to the less informed that staff are transparent and comply with the Public Records Act (“NPRA”) when in-truth-and-in-fact they are guilty of willful concealment. And that’s the purpose of this written statement.

**My E-Mail of February 4 2023:** On February 4, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>4</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>5</sup> informing members of the fact their General Manager (“GM”) doesn’t speak the

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

<sup>3</sup> NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>5</sup> This e-mail is attached as Exhibit “A” to this written statement.

truth. There in his status report he told the Board that staff had completed my NPRA request of January 30, 2023 for records evidencing the budgeting of each and every component expense under the "services and supplies" moniker of the current 2022-23 budget. But his staff didn't. In fact, they hadn't even substantively responded at the time. I am not going to repeat the truth as to what did and did not occur, but rather refer the reader to the attached string of e-mails.

**Conclusion:** No one likes calling his/her president a crook. Well no one likes calling his/her general improvement district ("GID") GM a liar. But that's what we have! And if that's what we have, what is the consequence? And why do you as Board members sit by idly accepting this unacceptable state of affairs?

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees and Water/ Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/ Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers.

**Prologue:** To those of you who are regular readers of my written statements attached to the minutes of Board and Audit Committee meetings. I've come to the conclusion that it doesn't matter what it is insofar as the District and our staff are concerned. Everything is out of control and as a practical matter, there is no fix. We have more than fifty (50) years' experience. Whether it's the pond liner project; or Phase II of the effluent pipeline project; or trying to secure Army Corps of Engineers 595 funding which will never, never, never be secured even though staff continuously hold out false hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges, but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>6</sup>

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING!

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>6</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.



## **EXHIBIT "A"**

## Liar, Liar, Liar Indra - Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, <ISW@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>  
**Subject:** Liar, Liar, Liar Indra - Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget  
**Date:** Feb 4, 2023 8:24 AM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

So now I have the Board packet for the Board's upcoming meeting on February 8. I am looking at our GM's Status Report, at page 281 of the Board packet in particular. There Indra tells us the public records requests from January 6, 2023 and their status. Look at my January 30, 2023 request and how Indra reports it is "complete." Really Indra?

Each of you know Indra's representation is a bold face lie. On February 1, 2023 I copied each of you on communications I had with Melissa insofar as her representation that I would not get the records I had asked to examine until February 17, MAYBE, even though they all exist TODAY! Is that your idea of "completing" my public records request?

Why do you allow staff to repeatedly lie to the Board and the public without any consequence whatsoever? Who's driving the bus here?

If your staff can't share the truth with the Board and the public, they don't deserve to be staff. TERMINATE THEM! Or how about this one Indra? You get paid your salary when I get access to the public records I have asked to examine and you've reported that satisfaction of my request is complete. Maybe then you'll have some urgency to tell the truth?

And since this subject addresses public records, we DON'T require a new public records policy [see Agenda item F(6) for this Board meeting]. You know staff keep telling us how "transparent" they are when the truth is the polar opposite. If staff were half as "transparent" as they represent, there would be no need for public records requests. And if no need for public record requests, there would be no need for a policy on those nonexistent requests. So you see the solution to the problem is NOT a new public records policy. Rather, it's compelling staff to be the transparent bellwether they represent. And if staff is not up to this challenge, then BE GONE with them! ALL of them.

Is it really this simple? You betcha. Respectfully, Aaron Katz

-----Original Message-----

From: <s4s@ix.netcom.com>

Sent: Feb 1, 2023 3:24 PM

To: Melissa N. Robertson <mnr@ivgid.org>

Cc: Susan A. Herron <sah@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Thank you.

Why are you ccing Ms. Herron on this?

Your response is not in accord with the NPRA. Furthermore, I don't want to unnecessarily wait another 17+ days for records that are available now. And furthermore still, I do not believe that what I have asked to examine is going to be in the next Board meeting packet. And furthermore still, I asked for my materials in M/S Excel format. I have NEVER seen a Board packet in that format. So I don't expect what I requested will be in that format if and when. And furthermore still, I fully expect that what I have asked to examine is going to consist of many hundreds of printed 8-1/2" x 11" paper. Since I cannot conceive of this large a packet of materials, all you're accomplishing now is making me wait for another three weeks to tell you that what's in the Board packet is NOT what I have asked to examine.

I want to examine what I requested, not what Trustee, e Schmitz requested, now.

Board members. As long as Ms Herron's dirty hands remain on responses such as this one to NPRA requests, the outcome will be no different. Concealment. Please intervene now to compel staff to produce the records I have requested to examine with the NPRA specified time required therefore.

Thank you for your cooperation. Aaron Katz

-----Original Message-----

From: Melissa N. Robertson <mnr@ivgid.org>

Sent: Feb 1, 2023 3:01 PM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>

Cc: Susan A. Herron <sah@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Hi Mr. Katz,

Staff has advised that they will be presenting the budget in the form requested by Trustee Schmitz that you reference below at the 2/22/2023 Budget Workshop. As such, you will receive this material in your printed packet on or about 2/17/2023. Thank you for your patience.

**Melissa Robertson**

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

[mnr@ivgid.org](mailto:mnr@ivgid.org)

<http://yourtahoeplace.com>

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>

**Sent:** Monday, January 30, 2023 12:38 AM

**To:** Melissa N. Robertson <mnr@ivgid.org>; Melissa N. Robertson <mnr@ivgid.org>

**Subject:** Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Melissa -

As you know, at the last IVGID Board meeting Mr. Navazio represented to Trustee Schmitz that staff had an internal, line by line breakdown, of each and every expenditure included in the current budget under the "services and supplies" moniker, and that he would make it available for Trustee Schmitz's review.

Well I want to examine the same as well. And that's for each of the District's funds and sub-funds where "services and supplies" are identified as an expense. I want records which disclose the name of each and every expenditure, the amount budgeted, and the chart of account number assigned.

And if these records exist in M/S Excel format, that's the format I would like to examine them in. You will note that NRS 239.010(5)(a) makes it clear that the custodian of records "shall not refuse to provide a copy of that public record in the medium that is requested because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium."

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – LOOK HOW OUR GM IS DISIN-  
GENUOUSLY CREATING UNNECESSARY DIRECTORSHIPS TO JUSTIFY  
PAYOFFS TO EXISTING EMPLOYEES WHO SUPPORT HIM**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. However in the interim, and in order to provide evidence in support of dissolution, let’s examine the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with their availability to recreation facilities and programs. it’s the same old, same old. Secret payoffs to loyal employees hidden by promotions to new higher paying directorship positions which have never before existed. And that’s the purpose of this written statement.

**My E-Mail of February 4 2023:** On February 4, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>4</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>5</sup> informing members of the alarming trend of creating new directorship positions to justify unwarranted compensation increases in exchange for past GM support. I am not going to

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

<sup>3</sup> NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>5</sup> This e-mail is attached as Exhibit “A” to this written statement.



repeat the many reasons for my outrage to this boondoggle, but rather refer the reader to the attached e-mail.

**Conclusion:** At the Board's May 26, 2022 meeting our GM snuck into the Board packet that "the FY22/23 budget reflect(ed) an increase in full-time equivalent positions related to... reclassification of the District Clerk position to (the) new Director of Administrative Services" position<sup>6</sup>. Was this position advertised to the general public? Is the pay range some 60% or greater compared to Ms. Herron's old position as District Clerk? And instead, was it quietly offered as a plum to Ms. Herron as a "pay off" for her past loyalty and GM support?

Well if this wasn't bad enough, it turns out our GM has created two more "directorships"<sup>7</sup> and quietly awarded them to other employees for their past loyalty and GM support. And again, these positions have neither been approved by the Board, nor publicized to the public as a whole!

So how many "directorships" so far? Including Indra, at least eleven (11): Admin Services, Golf Ops/Community Services, Food and Beverage, Human Resources, Parks and Recreation, Public Works, Finance, Information Technology, Skier Services and Ski Patrol. And if we include the General Manager of Diamond Peak, Mike Bandelin, we have twelve (12). The range of annual salaries for these directorship positions is between \$95.4K and \$235K! And if we total up these key employees' compensation for the year, it exceeds \$2M!

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees and Water/Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers.

**Prologue:** To those of you who are regular readers of my written statements attached to the minutes of Board and Audit Committee meetings. I've come to the conclusion that it doesn't matter what it is insofar as the District and our staff are concerned. Everything is out of control and as a practical matter, there is no fix. We have more than fifty (50) years' experience. Whether it's the pond liner project; or Phase II of the effluent pipeline project; or trying to secure Army Corps of Engineers 595 funding which will never, never, never be secured even though staff continuously hold out false hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges,

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<sup>6</sup> See page 113 of the packet of materials prepared by staff in anticipation of the Board's May 26, 2022 meeting ["the 5/26/2022 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/05-26\\_-\\_Rev\\_1-1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/05-26_-_Rev_1-1.pdf))].

<sup>7</sup> The Director of Parks and Recreation, and the Director of Food and Beverage.

but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>8</sup>

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING!

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>8</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

## **EXHIBIT "A"**

## Did You Realize That in Addition to Ms Herron, Indra Has Elevated Bill Vandenburg and Sheila Lejion to Director Positions With a Commensurate Increase in Salaries and Benefits

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>, <ISW@ivgid.org>  
**Subject:** Did You Realize That in Addition to Ms Herron, Indra Has Elevated Bill Vandenburg and Sheila Lejion to Director Positions With a Commensurate Increase in Salaries and Benefits  
**Date:** Feb 4, 2023 10:15 AM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

Sneaky, sneaky, dirty Indra! Again!

I wanted to let the Board know how many staff "Directors" were working on Indra's dog park committee. And in the course of my research I learned that there were at least three. And one of them was Sheila Lejion. How can this be? If I examine the Board packet for its upcoming February 8, 2023 meeting I see where Sheila is identified as the "Superintendent" of Parks and Recreation and NOT the "Director" (see page 179 of the 2/8/2023 Board packet). When was Sheila's position elevated to "Director?" This revelation prompted me to learn of the hidden disclosures included in the Board packet for the last (January 25, 2023) Board meeting. And here's what I discovered.

1. As we know, Susan Herron is the Director of Admin Services (see page 069 of the 1/25/2023 Board packet and go to <https://www.yourtahoeplace.com/ivgid/departments/senior-management-team>).
2. Darren Howard is the Director of Golf Ops/Community Services (see page 98 of the 1/25/2023 Board packet).
3. Bill Vandenburg is apparently the Director of Food and Beverage (see page 116 of the 1/25/2023 Board packet).
4. Erin Feore is the Director of Human Resources (go to <https://www.yourtahoeplace.com/ivgid/departments/senior-management-team>).
5. As aforesaid, Sheila Lejion is apparently the Director of Parks and Recreation (go to <https://www.yourtahoeplace.com/ivgid/departments/senior-management-team>) [although interestingly, as aforesaid, this disclosure does not appear at page 149 of the 1/25/2023 Board packet or 179 of the 2/8/2023 Board packet].
6. Brad Underwood is the Director of Public Works (see page 083 of the 1/25/2023 Board packet and go to <https://www.yourtahoeplace.com/ivgid/departments/senior-management-team>).
7. Some unidentified person is Director of Skier Services. And someone else is an Ass't Director of Skier Services (see page 125 of the 1/25/2023 Board packet for both).
9. Some unidentified person is "Ass't Ski Patrol Director (see page 126 of the 1/25/2023 Board packet). Don't know who is the "Director" but interestingly, Mike Bandelin isn't a "director" even though his venue is the only one which is arguably profitable. Regardless, every time one of these employees is elevated to a "Director" or "Ass't Director," his/her compensation/benefits are increased commensurately. And is it any surprise that staff costs continue to rise and are out of control?

How much of an increase? We can't tell without knowing the page range assigned to such positions. However I can tell you that insofar as Ms. Herron is concerned, her salary range increased from the low \$90Ks to between \$160K-\$190K. So do the math.

Let's look at staff's January 25, 2023 disclosures. For the General Fund staff disclosed that there was an increase in FTEs due to: 1) Susan Herron's new "directorship" position; 2) increasing the deputy district clerk position from part time to full time; 3) the addition of a new purchasing and contracts administrator position; 4) the addition of .4 positions in IT; 5) the reassignment of revenue manager position costs to the General Fund; and, 6) the reassignment of a portion of engineering position costs to the General Fund (see page 067 of the 1/25/2023 Board packet).

For Public Works, in FY 2022-23 (i.e., baseline) two new positions were added (Admin Services Supervisor and Senior Electrician). For FY 2023-24 staff propose adding another position (Compliance Inspector). Although FTEs remain the same at 40.2 (see page 078 of the 1/25/2023 Board packet), budgeted personnel costs are up a MINIMUM of 7.9% (from \$5,653,680 to \$6,100,940) - remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline. And on top of this, staff are proposing the addition of another FTE (see page 080 of the 1/25/2023 Board packet) which means personnel costs will be up far more than 8%!

For Champ Golf, staff are proposing the same number of FTEs (see page 095 of the 1/25/2023 Board packet). Yet personnel costs are up nearly 8% (from \$1,992,829 to \$2,151,120) [see page 096 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline.

For Mountain Golf, staff are proposing the same number of FTEs (see page 104 of the 1/25/2023 Board packet). Yet personnel costs are up over 7.8% (from \$663,122 to \$715,020) [see page 105 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline.

For Facilities, staff are proposing the same number of FTEs (see page 112 of the 1/25/2023 Board packet). Yet personnel costs are up over 7.9% (from \$773,006 to \$834,240) [see page 114 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline.

For Diamond Peak, staff are proposing the same number of FTEs (see page 122 of the 1/25/2023 Board packet). Yet personnel costs are up nearly 8% (from \$5,235,732 to \$5,652,020) [see page 123 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline.

For the Recreation Center and Recreation Programming, staff are proposing the same number of FTEs (see page 130 of the 1/25/2023 Board packet). Yet personnel costs are up nearly 6.7% (from \$1,696,676 to \$1,810,280) [see page 132 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline.

For Recreation Admin, staff are proposing the same number of FTEs (see page 139 of the 1/25/2023 Board packet). Yet personnel costs are up nearly 8% (from \$287,961 to \$310,840) [see page 140 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline. And on top of this, staff are proposing the addition of another FTE (see page 139 of the 1/25/2023 Board packet) which means personnel costs will be up far more than 8%!

For Parks, staff are proposing the same number of FTEs (see page 146 of the 1/25/2023 Board packet). Yet personnel costs are up nearly 8% (from \$532,171 to \$574,470) [see page 147 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline. And on top of this, staff are proposing the addition of another FTE (see page 146 of the 1/25/2023 Board packet) which means personnel costs will be up far more than 8%!



For the Tennis/Pickleball Center, staff are proposing the same number of FTEs (see page 154 of the 1/25/2023 Board packet). Yet personnel costs are up nearly 8% (from \$163,471 to \$176,480) [see page 155 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline.

For the Beaches, staff are proposing the same number of FTEs (see page 163 of the 1/25/2023 Board packet). Yet personnel costs are up nearly 8% (from \$1,219,505 to \$1,316,460) [see page 164 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline. And on top of this, staff are proposing the addition of another FTE (see page 163 of the 1/25/2023 Board packet) which means personnel costs will be up far more than 8%!

So District wide, staff are proposing that personnel costs increase over 7.8% (from and UNBELIEVABLE \$24,938,041 to \$26,893,020) [see page 060 of the 1/25/2023 Board packet]. And remember, this is merely the "baseline" figure going forward. Staff is proposing some increase on top of this baseline. Now could the reason be because a number of our existing employees have been upgraded to "directors" or "ass't directors?"

I'm sorry. These people are out of their minds. You as a Board need to rescind or severely modify Resolution 1480 so staff DON'T have the power to police themselves, at least compensation and benefit wise. And this is exactly what NRS 318.185 instructs: "The board shall have the power to prescribe the duties of officers, agents, employees and servants, and fix their compensation." \$27M of employee compensation and benefits? For a limited purpose special district? It's time for you people to get real!

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM E(8) – PAYING \$660,000 NOW AND ANOTHER \$5.5 MILLION  
GENUOUSLY CREATING UNNECESSARY DIRECTORSHIPS TO JUSTIFY  
LATER FOR A “BEACH HOUSE” CAFETERIA AT INCLINE BEACH**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. However in the interim, and in order to provide evidence in support of dissolution, let’s examine the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with their availability to recreation facilities and programs. it’s the same old, same old. Secret payoffs to loyal employees hidden by promotions to new higher paying directorship positions which have never before existed. And that’s the purpose of this written statement.

**My E-Mail of February 4 2023:** On February 4, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>4</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>5</sup> sharing my views insofar as spending \$6M or more on a wasteful beach cafeteria which would never, never, ever, recoup its costs. And for what? Such intangibles as an “enhanced

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

<sup>3</sup> NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>5</sup> This e-mail is attached as Exhibit “A” to this written statement.

user experience?" An "increased level of service?" I am not going to repeat the many reasons for my opposition to this boondoggle, but rather refer the reader to the attached e-mail.

**Conclusion:** Just because this is a pet project of former trustees Callicrate and Wong doesn't mean it is insofar as the rest of us are concerned. And before spending this kind of money, why don't you survey the ones who will be required to pay for this endeavor? After all you want to survey local residents (not just parcel owners) over whether there should be a dog park and if so, where, yet you want survey parcel owners over a \$6M+ cafeteria? What's wrong with you people?

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees and Water/Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers.

**Prologue:** To those of you who are regular readers of my written statements attached to the minutes of Board and Audit Committee meetings. I've come to the conclusion that it doesn't matter what it is insofar as the District and our staff are concerned. Everything is out of control and as a practical matter, there is no fix. We have more than fifty (50) years' experience. Whether it's the pond liner project; or Phase II of the effluent pipeline project; or trying to secure Army Corps of Engineers 595 funding which will never, never, never be secured even though staff continuously hold out false hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges, but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>6</sup>

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<sup>6</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING!

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

## **EXHIBIT "A"**



## Feb 8, 2023 Board Meeting - Agenda Item E(8) - Spending Monies Towards Design/Construction of a \$6.06M or Greater Incline Beach House Cafeteria Few Local Parcel Owners Want if They Have to Pay the \$6M+

**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>, <ISW@ivgid.org>  
**Subject:** Feb 8, 2023 Board Meeting - Agenda Item E(8) - Spending Monies Towards Design/Construction of a \$6.06M or Greater Incline Beach House Cafeteria Few Local Parcel Owners Want if They Have to Pay the \$6M+  
**Date:** Feb 4, 2023 11:11 AM

Chairperson Dent and Other Honorable Members of the IVGID Board -

So here your staff want you to start down the road of spending many millions of dollars [and here an estimated \$514,958 on just design & permitting, and an additional \$145,905 on CMAR pre-construction services (see page 272 of the 2/8/2023 Board packet)] to construct a Beach House Cafeteria at Incline Beach. And because they're so incompetent, they're unwilling to manage the project or design in house themselves. So instead, they insist upon hiring a CMAR at an added pre-design cost of \$145,905 (see page 272 of the 2/8/2023 Board packet) who is guaranteed to cost the District the MAXIMUM (rather than the minimum) price possible! Which again supports my request that the Board ELIMINATE our Internal Services Dep't altogether because if we're going to outsource, why do we have to pay in excess of \$4M annually for a worthless internal services department?

Local parcel owners DON'T want to pay for this project. They're perfectly willing to take their own food/drink to Incline Beach. If there's going to be food and beverage offered for sale, they'd much prefer a series of food trucks offering quality and variety staff are unable to provide in house. And this way local parcel owners would not get stuck with major capital expenditures (do you realize the cost of a commercial kitchen for instance?). Or through a concessionaire. Don't believe me? Well how about formally surveying us? If it's important enough to survey parcel owners over their wants and needs insofar as a dog park is concerned, why isn't it important enough when it comes to a \$6.06M Beach House Cafeteria? Besides. Isn't that exactly what the Board supposedly was doing when it voted to retain Flashvote to conduct a series of surveys?

And let's get real. Time and time again your in house estimates of various construction costs have been out to lunch. So if anyone thinks this project is going to cost \$6.06M, I've got some bridges you might want to purchase in Incline Village. Unabashedly staff admit that the estimated cost of this project has increased in less than a year from \$3.433M to \$6.06M (see page 269 of the 2/8/2023 Board packet). Well my prediction is that when all is finally said and done, the cost will be in excess of \$8M! That means more than \$1,000 for each parcel with beach access. And please don't take issue with me over my \$8M+ estimate. The last time this project was estimated, the price tag came in at \$3.433M. And that was without the services of a higher priced CMAR. And that was before our current inflation squeeze. And massive construction cost increases. And before the District spent close to \$5M on the Burnt Cedar Pool. So don't kid yourself. Where is the \$8M going to come from trustee Noble? And if this much money is sucked out of current and future Rec Fees, there's going to be essentially nothing left over for our other vital recreational CIPs.

And where's the money going to come from. Staff suggest that the lion's share has already been budgeted this fiscal year: "the current budget for the project between fiscal years...2023 through 2024 is \$3.34M...If the Board approves proceeding in the current fiscal year with Design...and...Pre-construction Services...staff estimates a budget augmentation in the amount of \$635K will be required" (see page 269 of the Board packet). Now why is this? Because NONE of the project costs are included in this fiscal year's budget.

Don't believe me? Take a look at the current year's CIP budget. For the beaches the amount budgeted is \$485,000 and this sum is broken down as: \$55K for flatscape and retaining wall work, \$100K towards the Ski Beach boat ramp, \$120K for the Ski Beach bridge replacement, \$10K for beach furnishings, and \$200K for beach access improvements. Where are the budgeted funds for a Beach House? Bueller? Bueller? Bueller? NOWHERE! And given \$514,958 is estimated for Beach House design & permitting costs, and \$145,905 is estimated for CMAR pre-construction services (see page 272 of the 2/8/2023 Board packet), for a total of \$660,683, now you understand why "a budget augmentation in the amount of \$635K will be required" (see page 269 of the 2/8/2023 Board packet) if this agenda item is approved. And where is the \$635K going to come from Trustee Noble? And what about the remaining \$7.3M or more Trustee Noble?

Finally, here's the one that gets me. Staff's estimated ROI tells us "return on investment is not part of the engineering review of this project (because)...completion of the project will provide an increased level of service and an enhanced user experience for attendees at Incline Beach" (see page 270 of the 2/8/2023 Board packet).

This was a pet project of former trustees Callicrate and Wong; two financially IRRESPONSIBLE individuals. Now that they're gone, please don't think you're obligated to move forward with their un-budgeted visions. At the very least without a parcel owner survey! Ask responders if they're in favor of spending \$1,000 or more levied against their individual Incline Beach parcels/dwelling units for this OVER PRICED increased level of service or "enhanced user experience?" I predict the answer will be a resounding NO. Then what are you going to do?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM F(7) – WHY ARE WE INCURRING THE COST AND WASTING  
THE STAFF TIME TO CONDUCT PUBLIC HEARINGS TO MODIFY ORDIN-  
ANCE NO. 7 WHEN SUCH HEARINGS ARE NOT REQUIRED?**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And it’s the same old, same old. Incurring unnecessary and wasteful expenses associated with public hearings which are not required by NRS 318. And that’s the purpose of this written statement.

**My E-Mail of February 4 2023:** On February 4, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>2</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>3</sup> sharing my views insofar as wasteful and unnecessary public hearings; this time for possible modifications to Ordinance No. 7. I am not going to repeat the many reasons but rather refer the reader to the attached e-mail.

**Conclusion:** Where in NRS 318 does it state that public hearings are required for modifications to resolutions such as Ordinance No. 7 which have nothing to do with sewer or water rates? The answer is NOWHERE. So why are we about to incur the costs of publishing notice, and reimbursing our staff to coordinate a future public hearing? It’s almost as if we knew what we are doing when in truth and in fact, we don’t. So let’s understand what’s required and what’s not so we can evaluate the professionalism of our staff.

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees and Water/Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I’ve now provided more answers.

**Prologue:** To those of you who are regular readers of my written statements attached to the minutes of Board and Audit Committee meetings. I’ve come to the conclusion that it doesn’t matter what it is insofar as the District and our staff are concerned. Everything is out of control and as a practical matter, there is no fix. We have more than fifty (50) years’ experience. Whether it’s the pond liner project; or Phase II of the effluent pipeline project; or trying to secure Army Corps of Engineers 595 funding which will never, never, never be secured even though staff continuously hold out false hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course

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<sup>1</sup> Go to <https://www.djkhaleofficial.com/>.

<sup>2</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>3</sup> This e-mail is attached as Exhibit “A” to this written statement.

which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges, but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>4</sup>

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING!

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>4</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

**EXHIBIT "A"**



## Feb 2023 Board Meeting - Agenda Item F(7) - Setting a Public Hearing Date and Incurring Publication/Other Expenses Associated Therewith For Proposed Revisions to Ordinance No. 7

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>, <ISW@ivgid.org>  
**Subject:** Feb 2023 Board Meeting - Agenda Item F(7) - Setting a Public Hearing Date and Incurring Publication/Other Expenses Associated Therewith For Proposed Revisions to Ordinance No. 7  
**Date:** Feb 4, 2023 12:25 PM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

As my friend DJ Khaled (go to <https://www.djkhaledofficial.com/>) says over and over and over again. Here's another one.

Why is staff proposing there be a public hearing before revisions can be made to Ordinance No. 7? We've had this discussion before. But apparently no one is listening. Is the current Board going to listen?

Where does NRS 318 state that a public hearing is required before revised provisions can be made to a recreation punch card/picture pass ordinance or resolution or policy? Bueller? Bueller? Bueller? If nowhere, then why are we going through this wasteful and expensive effort?

Yes we go through the public hearing process when proposing amendments to our sewer and water ordinances. And why is that? Because NRS 318.199(2) states that "whenever the board of trustees proposes to change any individual or joint...sanitary sewer...or...water....rate, toll, charge, service or product, or any individual or joint practice which will affect any rate, toll, charge, service or product, the board of trustees shall hold public hearings "

Okay. What about when we're changing the RFF/BFF or any individual or joint practice which affects the RFF/BFF? The answer is No, No! Why not?

What about our solid waste disposal ordinance? No, No, even though we do. Well why do we do? Is it simply because staff have disingenuously labeled the resolution of support an "ordinance" rather than "resolution?"

And what about our Ordinance No. 7? The answer should be No, No, even though we do.

I'm all for more public notice and public comment and that would extend to revisions to Ordinance No. 7. But there is no requirement we go through the public notice and hearing procedures spelled out in NRS 318.199(2). Don't believe me? ASK JOSH! Let's see what he tells you.

And if you choose to ignore me and go through this wasteful process, how about we go through it whenever there is ANY change to any individual or joint rate, toll, charge, service or product, or any individual or joint practice which will affect any rate, toll, charge? Or whenever we change user fees at each of our recreational venues? Or our restaurants/bars? Or whenever we change the RFF/BFF? Etc., etc.

Understand what you're doing, become consistent, and stop wasting staff time and out of pocket expenses on matters you're not required to do.

Respectively, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM E(2) – PAYING TO INTEGRATE OPEN.GOV INTO OUR  
NEW TYLER/MUNIS FINANCIAL SOFTWARE AT A \$16,650 COST**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And it’s the same old, same old. Making stupid shortsighted decisions re: the newest/greatest whatever for Incline Village, without considering the collateral consequences. And that’s the purpose of this written statement.

**My E-Mail of February 5 2023:** On February 5, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>2</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>3</sup> sharing my views insofar as spending more to integrate our OpenGov software into staff’s newest and greatest Tyler/Munis financial software. I am not going to repeat the many reasons but rather refer the reader to the attached e-mail.

**Conclusion:** When are there consequences to our wonderful staff who aren’t capable of integrating our other forms of existing software into the latest and greatest? Here we’ve wasted nearly \$25,754 by not utilizing our OpenGov software, yet paying service fees as if we were. And now paying an additional \$16,650 to integrate OpenGov into Tyler/Munis. Another smart decisions...NOT!

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees and Water/Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I’ve now provided more answers.

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>3</sup> This e-mail is attached as Exhibit “A” to this written statement.

for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>4</sup>

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

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Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>4</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

## **EXHIBIT "A"**

## Feb 8,, 2023 Board Meeting - Agenda Item E(2) - Another Wasteful Expenditure to Integrate Open Gov Into Tyler Munis Software

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>, <ISW@ivgid.org>  
**Subject:** Feb 8,, 2023 Board Meeting - Agenda Item E(2) - Another Wasteful Expenditure to Integrate Open Gov Into Tyler Munis Software  
**Date:** Feb 5, 2023 2:33 PM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

As my friend DJ Khaled (go to <https://www.djkhaledofficial.com/>) says over and over and over again. Here's another one.

And it's our basic, repetitive problem. Incompetent and over compensated employees! Got that one Gail?

Why did we switch over to Tyler/Munis financial accounting software? Wasn't this another initiative of Mr. Navazio? And what exactly does he know about IT? And how much did it cost? Did staff know that existing data in our previous Innoprise financial system needed to be migrated into the new software? Was integrating that migration included in the purchase price we paid for the Tyler/Munis software?

Page of the Board packet tells us that when we contracted for the purchase of Tyler/Munis, part of the purchase price "included...the conversion of five years of historical data imported from the (old) Innoprise financial system." Well didn't our crack staff ask about our Open Gov software working with Tyler/Munis? If not, why not?

Well it turns out Open Gov was NOT integrated. Instead we've relied upon our in-house staff to do the integration and we've relied for the last eight (8) or greater months because the staff memo tells us that the new Tyler/Munis system was implemented "starting July 1, 2022." Over this eight month period Open Gov has not been operational. And Judy and others have been asking staff why? And the answer has been "we're working on it."

And let's not forget that according to the staff memo, our annual service fee with Open Gov is \$25,754. Which means that for the last eight (8) months although we've been paying the pro-rata \$2,164.17 per month, we've gotten ZERO service! Good job staff!

But wait. There's more. Who was warning the Board and the public of this looming disaster BEFORE the purchase of Tyler/Munis was authorized? Judy! And who listened to her? If part of the Tyler/Munis purchase INCLUDED "conversion of five years of historical data imported from the (old) legacy Innoprise financial system," then why didn't it also include integration of Open Gov? When the Board approved an additional three-year extension of our Open Gov software at a cost of \$25,754/year, why wasn't the subject of integration into Tyler/Munis addressed. Who thought our existing staff was so knowledgeable, so competent and so equipped to do the migration in house? And now it turns out we learn our in-house staff were and are UNknowledgeable and INcompetent.

And who gets to pay for this lack of knowledge and incompetence...again?

So what is staff's alternative to the \$16,650 expenditure. If you read between the lines, it's basically that we can Open Gov altogether which "would effectively render th(is) financial reporting and transparency tool obsolete," because only "a relatively few members of the IVGID community access the OpenGov fiscal transparency tool." In other words, although staff feed the public



propaganda about how "transparent" they are, they want to continue the propaganda but delete the transparency tool.

If staff can't police themselves, and obviously they cannot, I say get rid of the whole bunch of bums. If we have to use sophisticated software that our staff don't know how to use, maybe whatever it is we want to use it on is something we shouldn't be doing? If new software will not work with our existing other software programs, then why are we making the purchase?

In any event, I am tired of overpaying for things that are supposedly the best of the best only to learn that they don't work on the applications we ask they work on. And then we're stuck with a problem like this one. And after wasting tens of thousands of dollars in unreimbursed staff time only to get to the point where we can't solve the basic problem, we need to spend tens of thousands of dollars with someone else who does have the knowledge and skills to do what staff told us they had the knowledge and skills to perform even though they didn't.

And guess what? In the end we don't end up fixing the problem. Or it works so crappy that we would have been better off not trying to fix the problem. Or maybe we should have never, never spent the hundreds of thousands of dollars on Tyler/Munis software in the first place?

Let's put an end to this once and for all. And BTW, on the consent calendar no less? Is staff's intent to prevent a public discussion of this matter because it will be embarrassing to staff? And if this is the reason for it being buried on the consent calendar, I ask at least one trustee to request it be removed from the consent calendar so we can have a discussion. And then let's have a discussion of consequences for this disaster. When does there become a consequence? Gail?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – HOW MANY “DIRECTORS”  
DOES IT TAKE TO SCREW LOCAL PARCEL OWNERS?**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And it’s the same old, same old. Parsing out unwarranted promotions and pay increases by creating new positions that have never before existed as a means of demonstrating staffs’ thanks. And that’s the purpose of this written statement.

**My E-Mail of February 8 2023:** On February 8, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>2</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>3</sup> sharing my views insofar as the number of “directors” required to supervise a citizens dog park committee meeting. I am not going to repeat the many reasons but rather refer the reader to the attached e-mail.

**Conclusion:** At the Board’s May 26, 2022 meeting staff informed us that “the FY22/23 budget (would) reflect..an increase in full-time equivalent positions related to: Reclassification of the District Clerk position to new Director of Administrative Services.”<sup>4</sup> And over night, Susan Herron became that director with a commensurate nearly doubling of her compensation. Just our way of saying thanks.

Well did you realize Sheila Leijon, former Superintendent of Parks and Recreation benefited from this same “reclassification”<sup>5</sup> and increase in her compensation?

And Bill Vandenburg, former executive chef, benefited from this same “reclassification”<sup>6</sup> and increase in his compensation?

And where was the Board and the public informed that these reclassifications were about to occur?

Do you understand how many of these “directors” are employed by the District, and at what cost? Including our GM, a whopping eleven (11): Admin Services, Golf Ops/Community Services, Food

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>3</sup> This e-mail is attached as Exhibit “A” to this written statement.

<sup>4</sup> See page 113 of the packet of materials prepared by staff in anticipation of the Board’s May 26, 2022 meeting [“the 5/26/2022 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/05-26\\_-\\_Rev\\_1-1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/05-26_-_Rev_1-1.pdf))].

<sup>5</sup> To Director of Parks and Recreation.

<sup>6</sup> To Director of Food and Beverage.

and Beverage, Human Resources, Parks and Recreation, Public Works, Finance, Information Technology, Skier Services, and Ski Patrol. And if we include the General Manager of Diamond Peak who is compensated as if he were a director, that's twelve (12). Now how much do you think the District pays in compensation to just these directors? It's in excess of \$2M annually!

And what managerial level jobs are these directors performing? Well Susan Herron is taking minutes of dog park committee meetings. And Sheila Leijon is assisting the GM in preparing for each of these meetings.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees and Water/Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.**

**Prologue:** To those of you who are regular readers of my written statements attached to the minutes of Board and Audit Committee meetings. I've come to the conclusion that it doesn't matter what it is insofar as the District and our staff are concerned. Everything is out of control and as a practical matter, there is no fix. We have more than fifty (50) years' experience. Whether it's the pond liner project; or Phase II of the effluent pipeline project; or trying to secure Army Corps of Engineers 595 funding which will never, never, never be secured even though staff continuously hold out false hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges, but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>7</sup>

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<sup>7</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING!

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

## **EXHIBIT "A"**



## How Many IVGID Directors Does it Take to Screw Local Parcel Owners? Example One - Our GM's Dog Park Committee

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**From:** <s4s@ix.netcom.com>  
**To:** "Dent Matthew" <dent\_trustee@ivgid.org>  
**Cc:** "Schmitz Sara" <schmitz\_trustee@ivgid.org>, "Tonking Michaela" <tonking\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, "Tulloch Ray" <tulloch\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** How Many IVGID Directors Does it Take to Screw Local Parcel Owners? Example One - Our GM's Dog Park Committee  
**Date:** Feb 5, 2023 2:35 PM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

As my friend DJ Khaled (go to <https://www.djkhaledoofficial.com/>) says over and over and over again. Here's another one.

So how many IVGID Director employees does it take to spend their IVGID day working to some degree on our GM's dog park committee? It appears at least THREE.

Don't believe (go to <https://www.yourtahoeplace.com/ivgid/departments/senior-management-team/>)? First there's GM Winquest. Then there is his Director of Parks and Recreation, Sheila Lejon. Finally, there's, there is his Director of Admin Services.

Can you calculate the ENORMOUS financial waste we're talking about? And BTW, I got a copy of Ms Herron's newly promoted job description (Director of Admin Services). I don't see anywhere where her duties extend to taking minutes of this committee's meetings. Do you? And instead of \$160K-\$190K in annual salary plus benefits, don't you think Indra could have found a less expensive taker of minutes?

But of course it's the same old, same old, staff just DOESN'T CARE! Are you reading Gail? THEY DON'T CARE!

Gail says she never met an IVGID employee who wasn't the most courteous, conscientious, and who went out of his/her way to look out for the financial interests of local parcel owners. Well how about these three BOZOs Gail? Or should I call them the three stooges instead?

This would all be incredibly funny if it weren't for the fact that local parcel owners have to involuntarily pay for this arrogance and incompetence. And then you wonder why we have to pay a Rec Fee.

So is this new Board going to put an end to this incredible waste? Maybe it's time to take away the unbridled authority you've given our GM to pull stunts such as this one. And since he will point to Resolution 1480, I've got a better idea. Take Ms. Lejoin's and Herron's salaries and benefits (I'm guessing \$450K) OUT OF the personnel budget for 2023-24. If we're not going to give Indra the money to waste on expenditures such as these, he's going to have to either: change his ways; terminate Ms. Lejoin and Herron; or, terminate other employees because he needs the money for Ms. Lejoin and Herron.

So do you guys have the guts to make the statement you need to make?

I doubt it. But let's see. Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM E(1) – POSSIBLE OUTSOURCING OF BASIC POOL  
SERVICING (CHEMICALS) AND MAINTENANCE**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And it’s the same old, same old. Actually, it may be different. Instead of hiring more and more personnel and inflated compensation and benefits, here we’re forced to outsource basis swimming pool servicing. Because we just can’t seem to find possible employees. And that’s the purpose of this written statement.

**My E-Mail of February 8 2023:** On February 8, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>2</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>3</sup> sharing my views regarding outsourcing in general, and this particular outsource specifically. Basically I had and have a problem paying travel time on top of labor time, and at \$110 per hour. And I have a problem paying our wasteful and worthless internal services staff to manage our outsourced pool service travel time, and at \$110 per hour. Other than that, I am not going to repeat the many reasons but rather refer the reader to the attached e-mail.

**Conclusion:** Please address the fundamental problems presented by this agenda item. And ask yourself. If we had a longtime employee in building maintenance to attend to this servicing, and we knew he was retiring months if not a year beforehand, why didn’t we initiate a continuity plan so that when our pool maintenance employee retired, there was a replacement on staff? Bueller? Bueller? Bueller? Anyone?<sup>4</sup>

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees and Water/ Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/ Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I’ve now provided more answers.

**Prologue:** To those of you who are regular readers of my written statements attached to the minutes of Board and Audit Committee meetings. I’ve come to the conclusion that it doesn’t matter what it is insofar as the District and our staff are concerned. Everything is out of control and as a practical matter, there is no fix. We have more than fifty (50) years’ experience. Whether it’s the pond liner project; or Phase II of the effluent pipeline project; or trying to secure Army Corps of Engineers 595 funding which will never, never, never be secured even though staff continuously hold out false hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> Go to [https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>3</sup> This e-mail is attached as Exhibit “A” to this written statement.

<sup>4</sup> Go to <https://www.youtube.com/watch?v=f4zyjLyBp64>.

Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges, but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>5</sup>

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING! Want to go swimming? Go to the Truckee-Donner Recreation Center indoor swimming pool<sup>6</sup>. It's even less expensive<sup>7</sup> than paying to go to our Rec Center pool!

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>5</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

<sup>6</sup> Go to <https://www.tdrpd.org/157/Community-Swimming-Pool>.

<sup>7</sup> \$11 for non-residents (\$9 for non-resident seniors).

## **EXHIBIT "A"**

## Feb 8,, 2023 Board Meeting - Agenda Item E(1) - Outsourcing Pool Maintenance

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>, <ISW@ivgid.org>  
**Subject:** Feb 8,, 2023 Board Meeting - Agenda Item E(1) - Outsourcing Pool Maintenance  
**Date:** Feb 5, 2023 9:41 PM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

As my friend DJ Khaled (go to <https://www.djkhaledofficial.com/>) says over and over and over again. Here's another one.

And it's our basic, repetitive problem. Incompetent and over compensated employees who just don't care! Except here I guess we can't even get one to service our pools. But lucky for us we can get one to administer the lack of service. Lots of supervision but next to nothing when it comes to actually doing work. Are you reading Gail? And I guess Sheila's doing such an exemplary job, it's time to promote her to a directorship (see below).

Initially note that the author of the staff memo is Shelia Leijon and she's identified as a mere "superintendent." But on the web site under senior management, she's identified as the "director" of parks and rec. Now continuing, there are two lessons to be learned from this episode. The first is that if we can outsource pool service and maintenance, we can outsource EVERYTHING! And we should. Because time after time after time we learn that third party sources can do the work we require more professionally and for less money (\$89,624.45 in salary plus benefits for an in house employee? Are you out of your mind?). The second is now that we're going to outsource, why do we need staff to manage that outsourcing? And at \$110/hour? Is this another one of staff's stupid Internal Services functions (the former buildings superintendent who performed these functions by definition was an employee assigned to internal services) where personnel bill out their time at some outrageous amount because we don't have adequate revenue sources to pay for their salaries and benefits? You know, the Kate Nelsons at \$135/hour. Or the Brad Underwoods at \$165/hour? Or fleet at \$95/hour. It's time to be done with all of these people and defer to the expertise of the private sector.

Look at the cost breakdown at page 7 of the Board packet. We can't negotiate something more reasonable in compensation or find someone in the Lake Tahoe basin? \$7,920 for Burnt Cedar Pool maintenance and then a 156% surcharge for travel? \$5,720 for the Rec Center maintenance and then a 157% surcharge for travel? And travel billed at \$110/hour? Are you crazy? And if these weren't sufficient surcharges, let's add an additional \$5,720 surcharge for staff (mis) management we call admin overhead.

Find someone local who won't charge nearly \$2k/month just for travel. Who maintains the pool(s) at the Hyatt? What about Stillwater Cove? Who used to maintain the pool at the Cal Neva? What about the several pools at the motels along Highway 89 heading towards Tahoe Vista? Is there a pool in Third Creek? Who maintains it? Do I have to do staff's job of finding a reasonably priced alternative? Do n RFP. Remove staff's intervention with this process which just like a CMAR, guarantees we pay the maximum price. I guaranty each of you that if you were looking for pool maintenance for the pool at your personal residence, you WOULDN'T be paying what Sheila Leijon has qualms about paying. And with someone else's money!

And you wonder why staff overspend when it comes to essentially EVERYTHING they do? You wonder what your RFF/BFF are really spent on? And you're not disgusted by what you see?



Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 8, 2023 MEETING –  
AGENDA ITEM F(3) – INCREASING OUR WATER/SEWER RATES AGAIN  
WITHOUT ADDRESSING THE FUNDAMENTAL PROBLEM; PREFER-  
ENTIAL AND DISCRIMINATORY RATES AND TERMS TO IVGID  
AND ITS FAVORED COLLABORATORS TO THE DETRIMENT  
OF LOCAL PARCEL/DWELLING UNIT OWNERS**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And it’s the same old, same old. Granting discriminatory and preferential water/sewer rates to the District’s commercial business enterprises and it favored collaborators to the detriment of the residential user. And that’s the purpose of this written statement.

**My E-Mail of February 6 2023:** On February 6, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting<sup>2</sup> (“the 2/8/2023 Board packet”), I sent the Board an e-mail<sup>3</sup> sharing my views insofar as further water/sewer utility rate increases unduly prejudicing the residential parcel/dwelling unit owner. I am not going to repeat the many reasons but rather refer the reader to the attached e-mail.

**Conclusion:** Please address the fundamental problems with our utility rate making process. I have laid out all you need to do. But of course you won’t because you’re more committed to staff’s money losing commercial business enterprises than we local parcel owners you rely upon to subsidize our one-thousand (1,000) or more employees’<sup>4</sup> salaries and benefits. And that’s because you embrace the fact that our employees are the District’s most important asset. When they’re not!

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees and Water/Sewer Utility Rates and Charges Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I’ve now provided more answers.

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_-\\_020823.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_-_020823.pdf).

<sup>3</sup> This e-mail is attached as Exhibit “A” to this written statement.

<sup>4</sup> Go to <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>.

hope; or paying Marcus Faust \$60K or more annually for NOTHING, and then lying to us Brad Underwood about his successes; or the Mtn Golf cart pathway re-pavement project; or the RFID lift pass reading system at Diamond Peak; or \$6M (or \$8M or more according to me) for a new cafeteria at Incline Beach; or \$5M for a new pool at Burnt Cedar Beach; or new golf carts at the Champ Course which were supposed to have saved us tens of thousands of dollars in existing cart battery exchanges, but did not; or the dog park; or the failed Rec Center expansion project and blaming Trustee Schmidt for its failure; or the Ordinance 7 committee; or the \$50,000 of legal fees with the Balkenbush law firm for recommendations and advice concerning violations of the beach deed; or the Mark Smith litigation fiasco; or the Kevin Lyons/Flashvote litigation fiasco; or the Tyler/Muis software system which isn't integrated with OpenGov; or our utility rates which subsidize staff's money losing businesses to local residents' prejudice; or spending \$1M or more annually of our RFF on marketing; or the propaganda rag we know as the IVGID Quarterly; or use of our private beaches for baptisms and circumcisions (in other words, purposes other than recreation for the benefit of local parcel owners with beach access); or pool furniture for GOD's sake; or opening up our private beaches to the public under the guise of a "public safety pier;" etc., etc., etc...Don't you people get it? It's EVERYTHING!

And I'm the problem?

From my favorite movie, "wake up and smell the coffee Mrs. Bueller!"<sup>5</sup>

And to those of you who think ANY of this can be fixed, I have a couple of bridges in Incline Village I'd like to sell you. The fact of the matter is THERE IS NO FIX!

A wise man many moons ago stated that the fastest way to get out of a hole is to STOP DIGGING. STOP DIGGING!

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>5</sup> Go to <https://getyarn.io/yarn-clip/8ecff1be-781e-4e32-9203-b49c12b251bd>.

## Feb 8,, 2023 Board Meeting - Agenda Item F(3) - Increasing Our Utility Rates Again WITHOUT Addressing the Basic Problem! Granting Preferences to the District's Money Losing Commercial Business Enterprises, and Similar Preferences to Their Favored Commercial Collaborators

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>, <ISW@ivgid.org>  
**Subject:** Feb 8,, 2023 Board Meeting - Agenda Item F(3) - Increasing Our Utility Rates Again WITHOUT Addressing the Basic Problem! Granting Preferences to the District's Money Losing Commercial Business Enterprises, and Similar Preferences to Their Favored Commercial Collaborators  
**Date:** Feb 6, 2023 9:33 AM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

As my friend DJ Khaled (go to <https://www.djkhaledofficial.com/>) says over and over and over again. Here's another one.

And it's our basic, repetitive problem. Incompetent and over compensated employees who just don't care! Notwithstanding the fact they try to make us believe they do (are you listening Gail?).

So here we hired a consultant to develop a utility rate study for the public. But then you allowed our staff to exclusively interact with those who are supposed to be impartial and independent, and then our staff end up CORRUPTING the process because their agenda is not aligned with that of the public. And that's exactly what has happened here. I went through the process when HDR did its initial utility rate study. Don't you remember? HDR wouldn't talk to me because they were instructed by Brad Underwood and Company to NOT? Because staff was the client and I was an outsider. And look at the end result?

I addressed this subject at the Board's November 9, 2022 meeting. Go take a look at the minutes if you don't remember. There I attached a written statement to the minutes of that meeting where I attempted to make the case that although the typical District median residential water customer (as opposed to account) consumes approximately 3,000 gallons of water/month and incurs a monthly water bill of roughly \$36.75, in contrast, the District consumes over 15.4 million gallons of water/month and incurs monthly water bills totaling roughly \$30,810. In other words, on average the District consumes 5,134 times the water the median residential water customer consumes on a monthly basis, yet pays only 838 times what the median residential water customer pays. Now does that sound fair? Shouldn't the District be paying 5,134, or even more times the amount the median residential water customer pays so that everyone is paying his/her/its fair share? Shouldn't the District be paying roughly \$188,674/month in water charges? Or approximately \$2.264 million/year? And this doesn't even address sewer charges.

Continuing, I then asked the Board to assume that "70% of annual water use for Incline Village and Crystal Bay is for "irrigation." After all, that's what staff represented in writing

in a monthly newsletter attached as an exhibit to my written statement attached to the minutes of that meeting. Given total annual Incline Village and Crystal Bay water use is 1.0688 billion gallons according to our Utility Rate Consultant, HDR, it means that nearly 750 million gallons are used for annual irrigation and snowmaking. And given 78.2% of District water is used for District irrigation purposes, this translates into approximately 586 million gallons of use annually. In other words, nearly fifty-five percent (55%) of all Incline Village and Crystal Bay annual water use! And given proposed annual District water revenues total \$5,128,528, to be fair, the District should be paying fifty-five percent (55%) of this number or approximately \$2.82 million/annually (pay for what you use)! But according to our Utility Rate Consultant, the District is only paying \$369,671 for its annual use of water. **Only approximately \$2.45 million short!** Which coincidentally, is pretty close to my \$2.264 million/year calculation in the above paragraph.

And think about it. Are the infrastructure requirements for a customer using in excess of a million gallons/month different than one using 3,000 gallons/month? So why isn't the former contributing more to the infrastructure capital and maintenance costs? Here the District, at best, is only paying 76.64 times the CIP costs that the residential customer pays. Is that fair?

If the Board made the District's commercial business enterprises pay their fair share, these businesses would report even more losses than those they currently report. And then staff would be looking to local parcel/dwelling unit owners for an even larger RFF/BFF subsidy because of the larger losses. So in their minds, why make our water and sewer rates fair, non-discriminatory and non-preferential? But that's our basic problem. And if you want to solve the problem, it's time to eliminate the preferential and discriminatory mechanics of our rates which benefit the District's commercial business enterprises to the detriment of local parcel owners. In other words, PAY YOUR FAIR SHARE Diamond Peak! And our golf courses! And if this means you can't operate your commercial business enterprises which provide over compensated and benefited employment to the same persons who are directing HDR insofar as our utility rate structure is concerned, then I say so be it! Go out of business! I'm tired of hearing how we have to involuntarily prop up these money losing businesses because our employees are the District's most important asset.

Think about it. First local parcel/dwelling unit owners are forced to financially subsidize the District's money losing beach operations with the BFF.

Then we are forced to financially subsidize the District's money losing community services operations with the RFF.

Then we are forced to financially subsidize the District's intentional overspending assigned to the General Fund, with disingenuous central services cost transfers from our RFF, BFF and the utility rates we pay.

And since these subsidies not sufficient, the District needs to exempt themselves and their favored collaborators from paying the RFF/BFF.

And since that's not sufficient, staff demand local parcel/dwelling unit owners financially subsidize the District's/its favored collaborators' water/sewer rates.

And since that's still not sufficient, let's select a trash collector who agrees to pay IVGID a 10% tax on gross receipts and then pass on this surcharge to guess who? Local parcel/dwelling unit owners.

Don't you get it that according to staff, local stakeholders are nothing more than fresh meat to be fed to the lions whenever they're hungry? And you as Board members are being used by staff for this purpose!



Isn't it time we made our utility rates truly just and reasonable? Isn't it time Diamond Peak and our golf courses pay their fair share? If you agree, here's what you need to do:

1. Charge all District water users excess water fees (not just the 120 or so residential customers who have landscaping to irrigate). Eliminate the recreation service exemption which saves Diamond Peak, our two golf courses, and our athletic fields hundreds of thousands of dollars in manmade snow and irrigation water each season.
2. Base the District's capacity adjustment factor ("CAP") on something fairer than the mere diameter of a user's water meter. Since when is it fair to compare the hypothetical volume of water the commercial user is able to force through his/her/its water meter to the hypothetical maximum volume of water the typical residential customer can force through his/her/its water meter if he/she/it were occupying his/her/its home (remember that according to staff 60% of local parcel owners only rarely occupy their homes as vacation/second homes) and demanding water 24/7 like our commercial water users demand?
3. Listen to our consultant: "For water rates...preliminary cost of service results (for high use irrigation customers) CONTINUE to show that...irrigation revenue can be increased...due to the significant peak demand that irrigation puts on the capacity needs of the water system and the resulting costs associated with providing this level of service." So why aren't you increasing high volume irrigation customers' rates at a higher level than the typical residential customer?
4. "For sewer rates the prior cost of service analysis showed that...commercial class revenue could be increased greater than residential." First, effluent volume is so much greater for commercial customers (and remember, we have no means of measuring that volume). Think about it for a moment. How many times are toilets flushed during a weekend day at the Diamond Peak base lodge? Now compare this number to the number of times in a day the toilets in your vacant residence are flushed.  
  
Second, the effluent at commercial restaurant/other users is far more difficult to break down (due to oil and chemicals) compared to the typical vacant residence.
5. Whatever our actual costs are, make everyone pay his/her/its fair share on a percentage basis. In other words, if the District is using 50% of all District water, it should pay 50% of all District water costs. If the infrastructure costs to handle the effluent needs of the District's commercial customers are "x" times those of the typical vacant residence, then the District should pay that percentage of all District sewerage costs.
6. Stop charging "accounts" admin charges. Charge actual "users" instead. Approximately 4,000 condo users are escaping admin charges altogether because the bill is sent to an HOA. And this is supposed to be fair?
7. Start charging the 200 or more unimproved parcels in town SOMETHING for the availability to connect to the public's water and sewer systems if and when it's convenient to the owners of those parcels. And this is supposed to be fair? What should be charged is called a "standby service charge!" Staff knows this doesn't it? After all, isn't that what the RFF/BFF allegedly are even though the occupants of 85% of all assessed parcels/dwelling units never frequent our public recreational venues where user fees are charged?
8. Do you realize that the owners of the 200 or more unimproved parcels in town don't pay defensible space fees like the rest of us? That's because they're not water service customers, and defensible space fees are billed on water bills. Now that's supposed to be fair?

And do you realize that non-resident users of our wastewater (Clear Creek for instance) aren't paying their fair share because your staff entered into written agreements with those users which are voidable because they were never authorized nor approved by the Board? Why do they deserve a break? And where's this in HDR's study? Bueller? Bueller? Bueller?

And you wonder why staff screw us over when it comes to essentially EVERYTHING they do? You wonder what your RFF/BFF are really spent on? You wonder why your water and sewer rates go higher and higher? You wonder why a \$23M effluent pipeline replacement project turns into a \$100M one when everything is said and done? You wonder why a \$1M Burnt Cedar Pool ends up costing nearly \$5M? You wonder why what was originally supposed to be a \$1.5M Beach House Cafeteria is now going to cost over \$6M according to staff and \$8M according to me? You wonder why we're paying nearly \$90K annually for swimming pool maintenance? You wonder why a glorified secretary is being paid over \$160K annually because someone gave her the title of Admin Director? And you're not disgusted by what you see?

It's the same problem and it's rearing its ugly head again. So DO SOMETHING FOR GOD'S SAKE to make this picture right!

Just consider staff's response disingenuous response: "there are no comments associated with this Memorandum" (see page 69 of the Board packet).

Respectfully, Aaron Katz

Topic: Incline needs a park just for dogs THE SILENCE YOU HEAR IS FROM THE PUBLIC AND SENATOR'S TRUST.

Trustees:

Issues with Village Green

Call it what you like, the proposed 3<sup>rd</sup> survey is an attempt to backslide away from the community's voice for a new dog park away from Village Green.

In a rare bipartisan moment, our lobbyist persuaded three of Nevada's U S Senators to create a rider-attachment for a U.S. Military spending bill on behalf of Incline Village General Improvement District Trustees: Senator Amedei wrote it, and Senators Rosen, and Cortez-Masto co-sponsored it. I doubt embarrassing the senators, whom you lobbied to write the attachment with Mr. Faust will appreciate the backsliding.

The attachment to that bill was specifically intended to mitigate our community's growing need for a fenced and managed dog park and specifically to get the dogs away from Village Green adjacent to the two Lake Tahoe streams—determined to be the most important in the lake's watershed.

- 2011; For the restoration of these two streams and the land at, a people's park, Village Green, US Army Corp of Engineers spent over \$11,000,000.00. Our specific community added to that budget with non-profit donations, while citizens contributed millions more. Included in this Village Green restoration is another perennial creek known as Rosewood Creek. It is not adjacent to the ball fields, but is also a spawning ground for the lake's trout and Kokanee Salmon.
- 2019; Dr. Lanie Galland, PhD geneticist, University Nevada, Reno, determined that, " Of the 63 streams on Lake Tahoe, Third Creek and Incline creek are Lake Tahoe's two most genetically important streams."
- 2015-23; The state of Nevada NDOW has been studying these two creeks in the preparation of the return of the, designated by the EPA as "Threatened", Lahontan Cutthroat Trout (LCT)—for the past two years their return to Third and Incline creeks has been expected.
- 2020; For the past three years, with these senators' encouragement, USDA-FS, LTBMU took pivotal actions and made major concessions with NDOW for the reintroduction of the LCT into Lake Tahoe's East Shore, Nevada, and has been continuing to do so.
- 2022; LTBMU US Forest Service hydrologist, Craig Oehrli, stated, "It is official, Third Creek is the only stream on Lake Tahoe formally registered as Lahontan Cutthroat Trout "habitat"... "this is based on First Nation, Washoe Tribe records from the 1800s." This species is the only "Native" Lake Tahoe trout, and was decimated by the fishing industry, and disappeared from the lake by the 1930s.

- This knowledge comes from my 30 years of full-time residency in Incline, environmental activism as a citizen; with a home on Rosewood Creek—my interaction with the US Corps of Engineers, as well as 8 years as Lead-volunteer on the above mentioned NDOW study.

To follow your current path nullifying or reducing the importance of a dog park move, you are skating on thin ice. I'm sure Mr. Faust's credibility will be impugned, and the senators will think thrice about working on behalf of IVGID Board of Trustees. Our interface continues!

### **Brief-incomplete history.**

Petition to create a "Park just for dogs" 396 Incline resident signers: 47% dog owners, 53% non-dog owners.

First IVGID survey; ~5 years ago, 72% of our community in favor of "a park just for dogs" off of Village Green.

Subsequent Second survey; At Chairman Dent's request and sponsorship(?), circa 3-4 years ago, with a less informed audience, still had 63% of the surveyed people in favor of a park just for dogs.

Sports fields sharing with dogs became "multi-use," which is absolutely NOT recommended and against the law in some states. They've become unusable for: youth soccer, college sports, dryland training ski team, fire department exercise (ultimate frisbee) etc.

Events have been canceled or moved due to the threat of Cryptosporidium, Giardia, and E coli polluting these two fields: children's summertime water park.

Concerts, lacrosse tournament, 4th of July celebration, many others eliminated or impacted.

The community as a whole cannot place a blanket on the field for picnics; past Trustee Horan's wife said, [she], "wouldn't go to the Village Green Park, because it's disgusting". Our current trustee said, [she] "wouldn't take her dog to the park because it's gross and stinks."

Parents cannot sit on the sidelines during games without dogs sniffing their crotch all of the coaches, referees and remaining venues must try to clean up poop even though IVGID pays staff to do it.

Poop still remains and you can't clean up urine. For five consecutive years, evidential photos of this polluted winter's melt as runoff from Village Green into Third Creek and Incline Creek have been sent to IVGID trustees; our staff engineer has verified the problem. In 2019 trustees received a poster with 47 piles of poop located in one walk-through on the west side of Third Creek—IN ITS SEZ, more urine must be considered as well. Two years ago, a similar poster with 27 piles from the SEZ of Incline Creek was also submitted. Routine, expensive, IVGID cleanup after negligent dog owners has proven to be impossible to manage. Those owners have been regularly educated and the sheriff has been called due to confrontations with aggressive owners breaking the laws guiding Village Green dog use. Seven year's effort has proven that this egregious practice will continue.

20 years of bad management: More than once the health department has been called for methane gas coming from the never constructed, improperly maintained, “temporary” dog park’s fecal matter.

Tahoe Regional Conservation District inspector recommended testing swimming area after summer rains, because of polluted runoff so close to the beach.

Three years ago, as Incline Village’s number one important concern, we had our lobbyist Mr Foust lobby for a bill that went to the US Congress requesting the same US Forest Service LTBMU property we are looking at now. It was written and sponsored by three US Senators—the Trump Administration removed it with line-item veto.

Because of a tiny fraction of dog owner’s self-interest, now this BOT is trying to shift the ground beneath its own logic—again. This 2023 group of Trustees has not experienced this 20-year nightmare, nor have three in particular been witness to the last 7 year’s many, many irate parents, coaches, referees, and event promoters pleading for a dog park away from VG. Their silence now is a combination of trust and exhaustion.

A tiny minority of people are staunch, self-serving, bullying advocates and trying to keep the freewheeling dogs on Village Green. One of these forest-service-dog-park-deniers claims that the Forest Service’s property is prohibited from change through Santini-Burton Act deed restrictions, but the elementary school had(s?) the same type property designation, so that information is red-herring. As one who’s watched surveys for decades, it is a common developer’s tactic to repeat surveys until one gets the answer one wants; regardless of the previously active community’s strong voice.

This is not about trout, not about dogs, but, as admitted by several long-past and not so long-ago former trustees; this is about the mishandling of a problem 20 years in the making, and an entire community getting back its freedom to recreate at Village Green, while creating a needed well managed dog environment. We still need the Village Green sports fields whether for sports, picnics, football tossing, youth sports, company meetings, fireman frisbee, or just a quiet stroll by the stream. This has been an affront to the many for the benefit of a very few. Please give us back Village Green in its entirety. Leashed dogs only please.

Respectfully,

Steve Dolan

Resident since 1992

Working with and for IVGID Trustees and staff for 22 years.



## Abel - Comments for 2/8/22

While I appreciate our new Trustees, I am concerned that you are on a trajectory that will not yield good results long term. If the desired result is public trust and the public's confidence that our IVGID staff is acting in our taxpayer's best interests, I am afraid that the present incremental approach is doomed. Insanity has been described as doing the same thing over and over and expecting different results. How about doing the same thing over and over with the same people and expecting different results?

I cannot imagine you Trustees fully digesting a 297 page packet every 2 weeks except if that was my full time job. Basically, it is staff's way of keeping our Trustees off balance and overwhelming them with fluff. The present 297 page packet is a classic example of management's desire to distract and divert the board's attention from the critical issues that have the public's attention. Among those issues are these 7 issues:

1. Accounting irregularities, and that IVGID has multiple incompatible software systems.
2. A bloated executive payroll which has increased from \$1.6 million to \$2.15 million?
3. Why does IVGID need an engineering department when:
  - a. They want every major project like this beach building to be handled by a CMAR contract. What happened to design, bid, build.
  - b. Why do they have to pay an outside firm (HDR) to do the Utility Rate study that was done in-house until a couple of years ago.
4. Why does IVGID need an incompetent "Aquatics supervisor" that proposes spending three times as much money buying beach furniture that is unassembled and can be obtained for 1/3 the cost elsewhere.
5. Our GM has in his discretion created several new positions with commensurate salary increases for existing employees without advertising for the positions or doing interviews. Among those are the new Director of Recreation, Director of Food and Beverage, and Director of Administrative Services. Did our Board approve any of this?
6. Why does the board maintain an attorney who does not provide useful advice. Example: Is the employee beach access debacle where Mr. Nelson did not advise the board to vote on the issue of attorney-client privilege.
7. Finally, another citizen asked for calendar 2022 payroll information on January 9<sup>th</sup> and was told that it would not be available till 2/28. Is that transparency?

2-8-2023

Public Comments: Margaret Martini

Please add these comments to the minutes of the meeting.

I concur with Mr. Katz's assessment for the charging of utility rates 100%. I have said many times in the myriad of presentations by staff who ALWAYS JUMP ON THE RATES THAT ARE CHARGED BY OTHER DISTRICTS need to realize THAT WHAT they charge is IMMATERIAL to what we charge. They run their districts like they want to run them. We need to run ours in a more responsible and fair model. Continuing to compare them with ours is a BIG WASTE OF TIME and a smoke screen for our inefficiencies. Let's just look at how to efficiently and cost effectively run OURS. Based on the waste and graft of all of the other departments run by IVGID I would be remiss to even consider that the statements coming out of the public works dept and staff and management (Directors) are still continuing to promote the overspending and try to justify by raising our "LOW" rates as compared to OTHER utility districts. Get off that bandwagon it is a dead horse that you should stop beating. If there needs to be an adjustment then lots look internally at other costs and at other income streams as pointed out. Choosing to reduce rates to other venues to keep THEIR costs down and raising the rates on the residents is just plain wrong and very bad business practices as clouds the actual cost of running the venues.

The employees need to quit whining and threatening to leave and seek employment elsewhere. NO WHERE in the last meeting was the FACT that the employees are retaining all BUT ONE recreation access perk. Yes, they are retaining ALL BUT ONE which happens to be deed restricted. If they cannot live with that then they need to seek other employment. They are here to do a job they were hired for at market or most likely above wage rate. If that is not good enough for them then by all means do not let the door bang you in the butt as you leave to seek other employment. Dissatisfied employees are a drag on the establishment not an asset.

It is imperative that all departments and special tasks have Board liaisons. That is the only way that true board oversight can be perfected. This oversight has been sadly and completely disregarded by previous boards. That is one of the reason that previous boards have so cluelessly voted in wildly expensive and inappropriate policies and expenditures. It is my opinion that this oversight should be extended to the hiring of management, er Directors. The backroom deals and procrastination tactics were the conclusion of two of the biggest debacles of last year...the rec center debacle and the employee beach access. Just those two items have given teeth to the fact that Indra has considerably overstepped his boundaries in my opinion.

Wow another enlightening fact is that Josh, the board attorney seems to have misplaced his legal acumen, in my opinion, regarding just who in the organization he is representing. That was evident many times as he consulted with board chairs and management. You would think that he had not even read his contract and understood the representation.

I am hoping that the new board of trustees is just going to be what they are charged with....being trustees for the property owners first and foremost.

A handwritten signature in cursive script that reads "Margaret Martini". The signature is written in black ink and is positioned at the bottom left of the page, below the main body of text.

IVGID BOARD OF TRUSTEE'S  
MEETING 8 FEBRUARY 2023  
PUBLIC TESTIMONY  
Ref: UTILITY RATE STUDY

My name is Paul Smith a resident of Tyrolian Village HOA in Incline Village. I ask that my written comments tonight be placed in the minutes of this meeting.

The HOA in which I live has **ONE** incoming water meter supplying 227 homes in my HOA.  
Yet my HOA is charged by IVGID:

227 Base Rate and Customer Admin fee's for water and  
227 Base Rate and Customer Admin fee's for sewer.

WHY? Isn't my HOA **ONE** customer?

Furthermore, all water and sewer lines within the HOA are owned and maintained by the HOA. The HOA does inspections, carries out repairs, and owners pay into reserves to ensure that future replacement can be managed.

So, why should an HOA that maintains its own pipes and connections not get a discounted Capital Improvement fee instead of paying the exact same fee for each of the 227 HOA units compared to an independent customer who is metered and served directly by IVGID?

While the HOA benefits from the IVGID system (e.g. effluent pipelines, water treatment, and major water mains etc.) why also should my HOA pay a Capital Improvement fee for the maintenance of a network of piping directly to thousands of Incline homes and businesses? I suggest that my HOA should be charged a discounted Capital Improvement fee to reflect HOA owned and maintained local piping.

So, what should my HOA pay? This question should be part of the Rate Study and rate setting discussions.

Please include in the Rate Study an evaluation of the cost to serve a multi-unit HOA that maintains its own pipe systems and is served by ONE METER and pays its bills with ONE check (i.e. is the cost equal to 227 units x the Base fee plus the Customer Admin fee or is it less?).

Please also include in the Rate Study a determination of what part of the customer Development Fee relates to local service (as opposed to effluent or treatment etc.) and calculate, therefore, what discount in the Development Fee should be afforded to an HOA that has its own water delivery and billing system. Thank you.

Paul Smith  
930 Tahoe Blvd 802 557  
Incline Village, NV 89451  
[pesepts@aol.com](mailto:pesepts@aol.com) 775.688.9442

2022-23 Rate structure per user:  
Residential Water Rate (current)  
Base Rate \$15.10  
Capital Improvements \$15.10  
Customer Admin Fee \$4.23  
Defensible Space \$1.05  
Total Monthly Base Water Bill \$35.48 plus water use charges  
Residential Sewer Rate (current)  
Base Rate \$25.10  
Capital Improvements \$31.45  
Customer Admin Fee \$4.23  
Total Monthly Base Sewer Bill \$60.78 plus sewer use charges.

January 8, 2023

Public Comment - Clifford F. Dobler

This written statement must be included in the minutes of this meeting

It is truly remarkable that this current Engineering department is allowed to operate.

Eight reminders before I comment on the proposed \$6 million Incline Beach Building.

- 1) Two years ago, I suggested that two contracts be issued for the Burnt Cedar Pool, one for demo and one for construction. I was ignored. The project took an extra year to complete and probably costs an extra \$500K
- 2) Without even knowing where the effluent pipeline was to be located in SR28, the engineering department blew over \$500K designing Pond #2 only to abandon the design.
- 3) The small pump track next to the tennis courts was never fully completed. Permits expired and now there is a tangled web to get the project back on track.
- 4) Preliminary design for the original effluent storage former pond #1 was done twice by Jacobs engineering. Blew \$36K.
- 5) The bidding for the first phase of the Mountain Golf course cart paths was not done in accordance with plans and specifications, a local contractor was stiffed, and public works decided to take on the inspections in violation of the construction contract.
- 6) The effluent storage tank in the Pond #1 location has been delayed another year as no one seemed to know that an Environmental Assessment was necessary.
- 7) Now we learn that an Environmental Assessment is necessary for the effluent pipeline. A recent surprise.
- 8) No one seemed to know that over two years ago, NDOT mandated that a small portion of effluent pipeline was required to be relocated to accommodate a storm drainage culvert. That effort will be done this spring delaying any substantive production on the pipeline. Most of the 5,500 LF of purchased pipe will sit and rust for another year.

Now the Incline Beach Building. Since 2016 when \$250K was wasted designing a monster building, 6 years later Staff is at it again. Only \$6.1 million is the new estimate. Estimates for the monster building (twice the size) was between \$3 and \$4 million.

So in IVGID world we get half the building at twice the cost.

Competitive bidding is out the window. IVGID would rather stack fees upon fees with a CMAR contractor. The classic is \$275,000 estimated for IVGID staff time. That would be a full time person for three years watching over a CMAR contractor and a design team to build a 2,000 sf building. Are you kidding.

Trustees do not cow tow to this group of people providing nothing but inefficiencies and errors on this next project. Please. Get the project away from them.

## MINUTES

### **REGULAR MEETING OF FEBRUARY 22, 2023** Incline Village General Improvement District

#### **ABBREVIATED MEETING MINUTES**

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Matthew Dent on Wednesday, February 22, 2023 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Raymond Tulloch, Matthew Dent, David Noble, Sara Schmitz and Michaela Tonking.

Members of Staff present was Director of Finance Paul Navazio, Director of Public Works Brad Underwood, District Fleet Manager Rich Allen and Director of Human Resources Erin Feore. Members of the public physically present were Jim Croley, Myles Riner, Kristine Keever, Aaron Katz, Judith Miller, Margaret Miller, Jack Dalton and others.

#### **C. INITIAL PUBLIC COMMENTS\***

Jim Croley read from a prepared statement which is attached hereto.

Myles Riner read from a prepared statement which is attached hereto.

Kristine Keever read from a prepared statement which is attached hereto.

Aaron Katz read from a prepared statement which is attached hereto. He referenced Mr. Riner "Whiner" and stated that is the new name he is going to give him; they are baseless allegations and no facts to it. He commented he is not the only one that rejects Mr. Faustus' contract and he is not the only one that has provided evidence that he has done nothing for the Community in at least the last 10 years that has resulted in any Federal funds as a result of his effort. He referenced 30 days and stated his contract could be terminated and suggested terminating it. He continued that he not only gets his retainer, but he gets travel expenses too; he could have done this on zoom but he wanted to make a nice little trip to Lake Tahoe at the Community's expense. He stated the contract says the



## Minutes

Meeting of February 22, 2023

Page 2

District General Manager has to approve his travel ahead of time so he asked the District General Manager if he approved it and how much it was; he has not received a response. He continued that when he comes here to present his dog and pony show, ask him how much Mr. Faust is charging the Community. He commented that he found 5 parcels that have not been charged the Recreation fee and that costs everyone money because a budget is passed for X amount of dollars; divide it by the number of people paying the Recreation fee and now it's being divided by 5 less than what it should be. He continued that he called it to the District General Manager's attention and hears nothing from him, which tells him he is right; his written statement has the breakout from the Treasurer's office where you see they are not paying. He referenced the presentation of fleet and stated it's a wasteful dog and pony show similar to the beach house which cost at least \$10K in January and will probably be \$20K in February. He stated now there is a repeat performance except it is called fleet presentation; when they come up with their dog and pony show, be sure to ask them how much of unreimbursed Staff time are they charging everyone for them to do the presentation on fleet and by the way, they want 8 million dollars to do it. He stated he was going to talk about another subject but there is no time to do it; it deals with Staff refusing to provide the breakdown of all of the expenses regarding services and supplies that he and Trustee Schmitz have asked for. He continued that Staff promised him the documents by the 17<sup>th</sup> and he still has not received it.

Judith Miller commented the first meeting of the year was a refreshing change; she still has to commend the Board as they have expressed respect for each other as well as for members of the public. She stated she would like to refute someone's argument that any activity or things that were done at the meetings that may have been negative towards certain management personnel; it's not the reason why the District cannot get people on the beach to be lifeguards or work at the Diamond Peak parking lot. She continued that she listened to a TRPA meeting today; there are a number of Community Members from around the lake that recognize the reason why the District cannot get Staffing is because of a lack of affordable housing. She stated she hopes that the Community does everything possible to discourage short-term rentals; the balance between short-term rentals and workforce housing has been disproportionate for a number of years now. She continued that there used to be a ready supply with condos and now they are nearly all short term rentals; she reads on social media how employees used to rent a place; it was a condo that apparently the management did not provide hot water. She stated the reason why there are no employees is because of the housing situation. She commented she was surprised to see a list of the Board priorities; she agrees that the effluent pipeline and pond-lining project are things that cannot be deferred. She continued that for the ones that have to do with the beaches or community services, there has never been a survey listing all of the

projects and telling people how much they cost. She stated a survey needs to be sent out; the county did something similar years ago before it issued its parks bond so if a bond is contemplated, it should have provisions.

Margaret Martini commented that technology is a wonderful thing; it would seem a prudent idea if all employees kept an hourly log in the interest of transparency; therefore, when records were requested, it would be completely transparent which fund each item is accountable for. She continued that this would completely eliminate all the time and effort to scan through items that are public records requests and would also give the Directors an opportunity to scan exactly what their employees are working on and then progress can be questioned or discussed. She continued that this would also be a directive for the Directors to comply with so their time can also be correctly charged out and transparency. She stated this is a simple fix for some of the items that have been brought forth on the agenda; it should only take 1-2 minutes each hour to do a log of the activities they are performing. She stated perhaps it could be a job for the Director of Administrative Services and she could also keep track of each hour expended; this is a simple solution to an ongoing problem of excess time and Staff charges. She stated technology is wonderful and IVGID has spent loads of money to changing or updating its technology; a lot of it has been brought forth on the recommendation of Staff which is then sold to the District General Manager and then sold to the Board of Trustees. She stated every employee has a number or a last name and can be easily identified when attached to a particular job being done; that way if there is an employee doing several jobs for different departments, it is an item that can be accountable. She continued that it might be an incentive for the elimination of several part time positions and the audit of employee time and duplication of duties; it would also provide an accurate cost of employee time for each project or job. She stated it is called accountability for the employees and the management; this is a simple fix for looking at an employee audit that is needed; if an employee is not on board with this, they should seek other less accountable employee opportunities. She continued that maintaining an excellent Staff is a priority but it is not all about Staff; it is about efficiency in managing the whole of IVGID which includes maintaining a way that is commensurate with the market rate salaries. She stated benefits are benefits and should not be considered an expectation for being employed by the District; job descriptions need to be identified so all of the extra Staff expenses can be reduced or eliminated. She is looking for the Board of Trustees to be onboard with employee time efficiency, project efficiency, best managing costs overall; she thanked them for their service and for keeping in mind they have a fiduciary duty to spend the tax payers money in the most responsible way.

Jack Dalton commented there is a lack of information and there is information here by the "Community" that are recruited people; he will not name any names, but they are recruited. He stated if you go around, no one knows about the effluent pipeline; on November 28<sup>th</sup>, Chairman Callicrate said he was shocked that it was now going to be 65-70 million. He asked where the information was before and who in the Community knows it. He stated he goes around and asks people, not to cast stones as he is not interested in casting stones but is interested in efficiency. He continued that they do not have information that they should have as voters and he would appreciate a major effort to have the information available. He referenced Ordinance 7 and stated there is nothing about it and nothing in writing; he never had situation where he paid \$50K for a lawyer and never got a written report.

Ray Tulloch commented that he would not usually take up time in public comment; he feels that in light of the totally baseless, unfounded and uninformed allegations made against him by a member of the Community who claims she is so heavily invested in the community; she made her pre-prepared statement, apparently prepared by someone else and then disappeared; she did not have the courtesy to wait for the meeting. He stated just to clarify the situation; he does run the ski team at Mt. Rose and he does not think that is any secret. He referenced whether it is a conflict of interest and stated Diamond Peak does not have a ski team; it is run by the Diamond Peak Ski Education Foundation, which has nothing to do with IVGID so he is not sure where the conflict of interest is. He continued that perhaps Ms. Keever should do more homework or get whoever did her speech to do their homework in the future. He referenced his financial disclosures and stated if anyone cares to look at his financial disclosures, they will find a list of every source of income he has, including property rentals in the UK, his UK pension and his payments from the ski resort where he works. He continued that everything is there, unlike one of his rivals in the election who claimed at nearly 60, her only source of income was from real estate; he finds that hard to believe. He stated if anyone thinks there is a conflict of interest or he is hiding anything, they could do their homework.

Charley Miller commented he is a resident and former Engineering Manager for IVGID; he is happy to see that the Beach House project is being resurrected, as it is an exciting project. He continued that it is a 50-year-old building that is really just a shack that needs to be taken down; he sees it as an opportunity for the Trustees to look back and think that they were a part of doing something right. He stated that when building a building for the public, they are never enough, it is always too small, and this Community deserves a lot. He was part of the team that put together the original alternatives in 2016-2017 with Chair Dent and Callicrate and they were some incredible alternatives; they may have been a bit much but he is not so sure.

He continued that everything needs to be investigated as far as what the community wants and at some point, a survey is a good idea. He stated he wishes it was built back then; it was 2.5 million dollars and everyone would be high fiving with an amazing amenity. He continued that there was a team of architects and experts that looked at the grab and go idea as well as a kitchen; when he listened to the previous meeting, all he heard was bathrooms and getting rid of the bar. He stated it frustrates him a bit; there is one opportunity to do this and it needs to be done right as the building will be there for a long time. He continued that he recommends a municipal financial advisor to look at what the Community can afford over a 20-year span and bonding the projects; prior to a survey, the true costs need to be looked at for current parcel Owners and future parcel Owners.

Yolanda Knaak commented that she appreciated that Flashvote has been brought back; she thinks it is important for the Community to be able to share their feelings on different issues. She commented that upon listening to public comment, it is amazing to her that the public is not hearing the reasoning why the employees had their beach access benefit taken away; it is because of the beach deed. She stated benefits should be reviewed and compared to other places; the list of benefits includes free passes to Diamond Peak and the Recreation Center; she asked how many free passes there are and stated that when a benefit is taken away, maybe another one needs to be added.

Frank Wright commented he is shocked at what is going on within the Community; there is a General Manager who seems to think that rather than giving bonuses out, he will just promote people to jobs that do not exist. He stated that the Director of Administrative Service's job lacks a job description; he is not sure what she currently does for the District but he knows she makes more than the Governor of the State of Nevada and that is outrageous to him. He continued that there are processes that must be followed in order to employ anyone in positions like this; there has to be competitive applications, postings and information sent to the public to show the job is available so other people within the Community can apply for the positions. He stated it is insane to just shove someone into a position that was not available last year and now all of the sudden, it has been created; it is also a violation of State and Federal Law. He continued that he has filed an EEOC complaint on her job as well as the other Director positions that have been created; they also need to have job descriptions, be posted and placed in the newspaper for people who want to apply for these jobs. He stated that whether they get them or not, is not the issue; the issue pertains to being a fair and equitable Community that treats all of the citizens equally and all employees equally by opening the positions up to everyone. He continued there should not be a list or preferred applicant who is already on Staff who is shoved into a job because they like the District General Manager; he cannot do this and he does not think the Board of

Trustees had a clue about what was going on with the Director of Administrative Services or the new Directors. He stated that the HR Department needs to be looked into; it is unbelievable but it is what it is and it is what the Community is dealing with. He continued that he hopes this can be corrected and redirected and make it better for the people who live here; there are a lot of people in the Community that are talented that would apply for the jobs but they are never given the opportunity because these things are ramrodded in.

**D. APPROVAL OF AGENDA (for possible action)**

Chairman Matthew Dent asked for any changes to the agenda. Trustee Tulloch requested to remove General Business Item G.2.; he stated he had requested that the font size be improved so he could read the numbers being presented. He stated he also asked for the source file so he could make informed comments on it; he has had to take out is magnifying glass to try to read the numbers and it is unacceptable. Chairman Dent requested to remove item General Business Item G.3.; there is an upcoming training where this item could be further discussed afterwards. Trustee Schmitz pointed out errors in the budget and she is concerned about that agenda item being complete and accurate as well. There was discussion on this item. The Trustees agreed to remove item General Business Item G.3.

Trustee Schmitz made a motion for a flexible agenda. Trustee Tulloch seconded the motion. Chairman Dent called the question and the motion passed unanimously.

Chairman Matthew Dent indicated the agenda is approved as revised.

**E. REPORTS TO THE BOARD**

**E.1. SUBJECT: Verbal Update and Discussion with Federal Legislative Advocate Marcus Faust as it relates to advocacy at the Federal level (Requesting Staff Member: District General Manager Indra Winquest)**

District General Manager provided an overview of the submitted material. Federal Legislative Advocate Marcus Faust provided a presentation. There was a question and answer period between Mr. Faust and the Board of Trustees.

**E.2. SUBJECT: Fleet Division Presentation (Requesting Staff Member: Director of Public Works Brad Underwood; Presented by Fleet Superintendent Rich Allen)**

Director of Public Works Brad Underwood provided an overview of the submitted material. Fleet Superintendent Rich Allen provided a presentation. There was a question and answer period between Mr. Allen and the Board of Trustees.

**E.3. SUBJECT: Fiscal Year 2022/23 Second Quarter Budget Update: District Financial Results Through December 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Paul Navazio provided an overview of the submitted material. There was discussion on this item.

**E.4. SUBJECT: Fiscal Year 2022/23 Second Quarter Budget Update: Popular Capital Improvement Project (CIP) Status Report Through December 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Paul Navazio provided an overview of the submitted material. There was discussion on this item.

**F. CONSENT CALENDAR (for possible action)**

**F.1. SUBJECT: Review, Discuss, and Approve Revisions to Policy 3.1 per Board Direction on 2/8/2023 (Requesting Trustee: Trustee Sara Schmitz)**

Trustee Tulloch raised concerns with the presented policy. There was discussion on this item.

Trustee Tonking made a motion to approve Policy 3.1 as presented. Trustee Noble seconded the motion. Chairman Dent called the question and the motion passed 4-1 with Trustee Tulloch voting opposed.

**G. GENERAL BUSINESS (for possible action)**

**G.1. SUBJECT: Review, discuss and provide direction on the District General Manager evaluation process and the potential weighting**



**of District General Manager goals as part of the evaluation process (Requesting Trustee: Trustee Sara Schmitz)**

Trustee Schmitz and the Director of Human Resources provided an overview of the submitted material. There was discussion on this item and feedback from Trustees was provided to Staff. Trustee Schmitz and the Director of Human Resources will work to incorporate edits, update the evaluation tool and bring it back to the Board of Trustees.

**G.2. SUBJECT: FY2023/24 Budget Workshop #2- Review and Discuss the Following (Requesting Staff Members: District General Manager Indra Winquest and Director of Finance Paul Navazio)**

Director of Finance Navazio provided an overview of the following:

- Follow-up Items from January 25th Budget Workshop
- Board Policies - Multi-Year Capital Planning / Capital Project Budgeting DRAFT Multi-Year Capital Improvement Plan Update
- Board Priority Projects
- Capital Program Highlights - By Fund / Department / Venue Fleet Replacement Plan
- Capital Maintenance/Expense Projects

After significant discussion, the board and staff agreed to evaluate the capital plan to ensure the plan is designed in a way that contemplates recommendations in the community services master plan as well as various venue studies to ensure the ability to execute the projects within the fiscal year and furthermore, alleviate the level of carryover projects. Additionally, create a strategic capital plan over the next 5 – 10 years by venue. The Board of Trustees is considering surveying the community to gather feedback regarding which projects should be of the highest priority.

**G.3. SUBJECT: Review, Discuss, and Provide Direction as it Relates to the Flashvote Survey on the Incline Beach House Project (Requesting Trustee: Chairman Matthew Dent *(this item was removed in its entirety from the agenda)*)**

**G.4. SUBJECT: Review, Discuss, and Consider Declining to Assert Privilege in Redactions to Three Related Public Records Requests for Special Counsel Invoices and Correspondence (Requesting Trustee: Chairman Matthew Dent)**

District General Counsel Josh Nelson provided an overview of the submitted material. The Board of Trustees decided to take no action.

**G.5. SUBJECT: Review, Discuss, and Provide Direction on Redactions for Pending Public Records Requests (Requesting Trustee: Chairman Matthew Dent)**

District General Counsel Josh Nelson provided an overview of the submitted material. The Board of Trustees decided to take no action.

**H. REVIEW OF THE LONG RANGE CALENDAR (for possible action)**

District General Manager Winquest provided an overview of the long range calendar. There was discussion on this item.

**I. MEETING MINUTES OF JANUARY 11, 2023 (for possible action)**

Board Chairman Dent asked for any changes; none were received. Board Chairman Dent said that the meeting minutes were approved as submitted.

**J. FINAL PUBLIC COMMENTS\***

Mike Abel read from a prepared statement, which is attached hereto.

Aaron Katz commented where is Waldo; Waldo is Tim Callicrate and he is conspicuously absent again. He referenced the General Manager goals and stated his question is why; if the goals are not attained, is he going to be terminated and noted he has a written contract. He stated if the answer is no, then why is there attention on goals; what is it that is trying to be accomplished. He stated he thinks it is to justify a bonus and there is no justification for a bonus; he is paid enough and he already has a cost of living increase. He stated to eliminate the goals as they are a waste. He referenced the beach CIP's and stated he told the Board of Trustees before that 318.015 prohibits use of the process in 318 to develop private property. He stated he keeps hearing that the beaches are private property; if they are, then you cannot use this to get a bond to pay for development. He continued that when you get a bond, it is usually a general obligation bond; you are asking everyone who is a property Owner to put up their full faith and credit and now you are asking people who do not have beach access that are securing one of these bonds. He stated you cannot do that, even though it has been done in the past. He referenced transferring park expenses to the General Fund and stated Trustee Tulloch is correct; it is a shell game and all that Staff has done is reposition funding source from the right hand to the left. He continued that they have not reduced any

of the expense to make room for the general fund. He referenced redacting the attorney invoices and asked if any of the Trustees have seen the invoices that were redacted; he gets the impression that the answer is no. He stated if they have not seen then, how could they possibly know what has been redacted and whether it is the narrowest possibility or whether it is appropriate; it is total improper action on their part.

**K. BOARD OF TRUSTEES UPDATE**

Trustee Schmitz – updated on beaches – mentioned the traffic study regarding Lakeshore that the county is conducting. Also updated the Board of Trustees on working with Staff and Washoe County to develop and implement signage placement along Lakeshore Blvd as well as potentially Highway 28 to educate the public that there is no public access to IVGID beaches. Lastly, reviewed – contract regarding the pond-lining.

Trustee Tonking – announced that there was a General Manager’s Advisory Committee on a dog park meeting and that she met with the Director of Golf and Community Services to review how no-show fees were charged during the 2022 golf season as well as the process that will be utilized next season.

Trustee Tulloch – plans to meet with the Fleet Department at Public Works. He met with the Director of Public Works regarding various aspects of the Department including Fleet and Engineering.

**L. ADJOURNMENT (for possible action)**

The meeting was adjourned at 11:10 p.m.

Respectfully submitted,

Melissa N. Robertson  
District Clerk

Attachments\*:

Submitted by Jim Croley

Submitted by Myles Riner

Submitted by Kristine Keever

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Submitted by Aaron Katz

Submitted by Margaret Martini

Submitted by Mike Abel

Jim Croley

Jim:

Today I would like to present to you and to the IVGID staff a letter of Support and Appreciation for the IVGID Staff and Management, to which 120 residents, property owners, and business operators in Incline Village and Crystal Bay have attached their names. This letter came about as a result of years of repeated unfounded accusations, name calling, offensive public comments and personal attacks on IVGID management, staff, and Trustees. This incredibly uncivil behavior comes from a small number of people. Along with some recent actions by the Board, these have had a very negative impact on the morale of our IVGID employees, their retention by the District, and their ability to do their jobs.

About one month ago, Dr. Riner and I decided to try to turn this negative narrative around, and to give voice to those who believe that the investments we have made in our General Improvement District, it's infrastructure, facilities, and amenities, have made all our lives better, enhanced our property values, and given our children and our seniors opportunities for recreation and lifestyle improvements they might otherwise not have. We have formed what we call the Invest in Incline Advocacy Network, and our first initiative was this letter of support. To have over 120 signatories to this letter in response to two notices in three local social media outlets in only 10 days is, we think, indicative of the strongly positive sentiments that our community has towards IVGID staff and management. We would like to have this letter and list of names included in the public record.

Invest in Incline is a grass roots advocacy network organized to give a collective voice to residents and property owners in Incline Village and Crystal Bay, who support prudent investments (of time, effort, and money) in new or revitalized infrastructure, recreational facilities, and other amenities for the benefit of those who live, work, and play in our community. You will hear more about this advocacy network in the future as our website gets up and running and subsequent newsletters are distributed.

Myles: *Riner MD*

Our objective with the Invest in Incline Advocacy Network is to give residents, property owners, and business operators in IV and CB the opportunity to have a collective voice in the affairs of the community, especially for those who do not have a lot of free time and energy to devote to these affairs. We also hope to encourage and support those who can, to participate more fully in these and other hearings, community meetings, and activities. We expect to create a number of campaigns around our shared objectives, and you can anticipate that Invest in Incline will offer up more letters and petitions like the one we present today.

When you receive such letters, we would like you to see more than just a list of names in support, but a host of members of our community: residents, voters, homeowners, business owners, filling this chamber and spilling out into the parking lot, all willing to go on record in support of a particular project, or facility improvement, or public policy. We may encourage our subscribers to flood your inbox with their own emails, or get them to show up to these meetings to voice their concerns personally; but the approach we used for this first initiative will, we hope, be sufficient to carry the message.

Those vocal few whose attacks and constant abuse precipitated this letter of support seem bent on tearing the District down, privatizing IVGID assets, undermining staff retention, and goading you Trustees into micromanaging IVGID operations and hamstringing IVGID management. Having six hour Board meetings only encourages grandstanding and discourages public participation. Removing the GM from a seat at the dais with the Trustees, something that reversed decades of practice and was never discussed in an open meeting or explained to the public; how does that represent transparency?

The perpetually aggrieved frequently use unfounded complaints about violations of the Nevada Open Meeting Law as a weapon to undermine public confidence in IVGID. The Open Meeting Law manual says: "the public body may prohibit comment if the content of the comment is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational or amounting to personal attacks or interfering with the rights of other speakers." Trustee Dent, I think it is time to use this law to curtail the behavior that made this letter necessary.



## Letter of Appreciation and Support for IVGID Staff

February, 2023

To IVGID Management, Staff, and Trustees:

The following is a letter of appreciation and support directed to IVGID staff and management from the members of the IV/CB community whose names are appended to this letter.

In the last several months and years some vocal members of the Incline Village and Crystal Bay community have engaged in **personal attacks on the character and integrity of IVGID management and staff**. These attackers have used innuendo and inflammatory and baseless assertions to:

- undermine confidence in IVGID,
- demoralize and distract IVGID staff,
- disparage the professionalism and good intentions of IVGID management, and
- create ill will towards these staff members.

The resulting impact on staff retention at IVGID has been damaging to the entire community; and many of our residents find this behavior indefensible and inappropriate.

We believe nearly all the members of our community have found the staff and management of IVGID to be both responsive to the needs of our residents, and reliable in the performance of their duties as employees of the General Improvement District. Of course, there is always room for improvement, but overall we feel that General Manager Winquest, his senior staff and expert consultants, and the entire team of IVGID employees, have provided superior services on behalf of IV/CB residents and property owners. This is evident in:

- the quality of the amenities and facilities that this staff maintains,
- the programs the staff supports,
- the courtesy of the staff towards residents and visitors, and
- the effectiveness of the decisions made by IVGID management.

We also appreciate the way that IVGID staff have involved themselves directly in various community events, activities, and organizations. Unfortunately, IVGID does not hear as often from those who are satisfied with their performance as it does from the vocal few who never seem satisfied with anything having to do with IVGID.

We hope that IVGID staff will take some measure of reassurance and pride from this letter of support and appreciation from the undersigned members of our (and their) community, and that the Board of Trustees of the District will also take note.

Sincerely, the undersigned residents, property owners and business operators of IV/CB:

|          |               |               |             |
|----------|---------------|---------------|-------------|
| Susan    | Johnson       | Dolores & Dan | Holets      |
| Kaye     | Shackford     | Roxanne       | Murray      |
| Mary     | Becker        | Mark          | Hugret      |
| Vito     | Brandle       | Kendra        | Murray      |
| mollie   | brunemeier    | Katrina       | Carrier     |
| Pamela   | Sheldon       | Charles       | O'Neal      |
| Don      | Weber         | Sukeshi       | O'Neal      |
| Laura    | Fuller-Chavis | Bella         | Berns       |
| MaryBeth | Abdo          | Jacquie       | Chandler    |
| Rebecca  | Johnson       | Johnnie Lee   | Don         |
| Stuart   | McLeod        | Denise        | Bremer      |
| Suzanne  | Long          | Kaitlyn       | McCabe      |
| Janet    | Stock         | Wyatt         | Nordstrom   |
| Monica   | Hill          | Jim           | Valdes      |
| Scott    | Hill          | Ethan         | Bolinger    |
| Martha   | Marsh         | Sheila        | Puckett     |
| Neal     | Block         | Jamie         | Golden      |
| Lisa     | Fleisher      | Tony          | Lillios     |
| Leslie   | Wittmann      | Ken           | Leijon      |
| Tori     | Cook          | Michael       | Chamberlain |
| John     | Andrade       | Inga          | Starrett    |
| Diane    | Koch          | Bill          | Garrett     |
| Marina   | Smalley       | Bruce         | Simonian    |
| Susan    | Allen         | Julie         | Padelford   |
| Ryan     | Ritchie       | Robin         | Beres       |
| Walter   | Beardsley     | Curt          | Wegener     |
| Carly    | Tschirky      | Jim           | Hollis      |
| Jim      | Benjamin      | Andrew        | Whyman      |
| Katrina  | Midgley       | Ken           | Reese       |
| Joe      | Campbell      | Colin         | Parker      |
| Michael  | Alber         | Teressmarie   | Tucker      |
| Kerrie   | Tonking       | Kathryn       | Parker      |
| Bruce    | Lutz          | Chad          | Norton      |
| Susan    | Goldenberg    | Simone        | Capdevielle |
| Kip      | Tonking       | Kathleen      | Watty       |
| Louise   | Perry         | Gayela        | Phillips    |
| S        | Rommelfanger  | Daniel        | Eisan       |

|                |            |                |               |
|----------------|------------|----------------|---------------|
| Nicholas       | Thomas     | Ronne          | Thompson      |
| Marla          | Galasso    | Gisela & Heinz | duVigneau     |
| Art            | Holscher   | Donna          | Tonking       |
| Nancy          | Barrett    | (John) Eric    | Durfee        |
| Richard        | Cox        | Julie          | MalkinManning |
| Cathleen       | Till       | john           | Redfern       |
| Jeff and Gia   | Rauenhorst | Polly          | Wolfe         |
| Joe            | Harrigan   | Beth           | Pavone        |
| Heidi          | Hittner    | Karen          | Doughty-Hunt  |
| Ann            | Valdes     | Michael        | Hess          |
| Patty          | Jansen     | Don            | Shows         |
| John           | Jansen     | Teresa         | Wolfe         |
| Toree          | Warfield   | Valerie        | Dowdle        |
| Elyse          | Gut        |                |               |
| Victor         | Baiz       |                |               |
| Renee          | Bouck      |                |               |
| Blane          | Johnson    |                |               |
| Stephen        | Porten     |                |               |
| Mary & John    | Bitzer     |                |               |
| Therese & Tina | Stack      |                |               |
| Jeni           | Cross      |                |               |
| Kendra         | Wong       |                |               |
| Susan          | Pridmore   |                |               |
| Hal            | Paris      |                |               |
| Linda          | Kahrs      |                |               |
| Bill           | Kahrs      |                |               |
| Tim            | Callicrate |                |               |
| Myles          | Riner      |                |               |
| Jim            | Croley     |                |               |
| Rob & Maria    | Watson     |                |               |
| Bob            | Quinn      |                |               |
| Charlotte      | Croley     |                |               |

Kristine Keever - Public Comments - February 22, 2023

Good evening, my name is Kristine Keever. 377 First Green Drive. I have been a property owner here for over 9 years. Mother of 3 kids. They all participated in the Diamond Peak race program – and all have had the amazing opportunity to work for IVGID every summer. I am hyper aware of the staffing challenges here every season because of this.

My comments tonight are specifically about this board's vote to deny beach access to non-resident employees. With the relatively low wages offered, beach access is a major perk and dropping this makes it incredibly difficult to hire and maintain staff.

Discussing with others in town – I have become aware that a current board member who voted to deny beach rights, Mr. Tulloch, is allowed to serve on our board while working for a “competitive” organization, running the ski program at Mt. Rose. I am not sure he is the right person to fairly represent the needs of Diamond Peak (and subsequently staffing our Beaches). His current official Financial Disclosure is not explicit and leaves out the part that he's in charge of all the ski programs there – which I assume means he's hiring employees...and his vote to strip away a perk for our mountain facility when we're hiring, seems highly inappropriate.

Net- Net: Mr. Tulloch's employment presents a conflict of interest between his duties as an IVGID Board of Trustee to set the budget for Diamond Peak, affecting all its operations, as well as the policy decisions that affect Diamond Peak personnel. As the budget process is still ongoing, it is unknown how his involvement in Diamond Peak's budget discussions may benefit Mt. Rose.

It appears that Mr. Tulloch could have disclosed more fully his conflicts of interest at previous Board of Trustee meetings and abstained from acting on matters involving Diamond Peak's budget, operations, and personnel.

The Beach Access vote will not only damage DP employment – but, will damage IVGID's ability to bring in workers throughout the year for any job in any location. This has ridiculous long range consequences - like no lifeguards, etc. We don't want that.

I am hopeful that you all will revisit Nevada's ethic laws found at NRS Chapter 281A. At first glance, Mr. Tulloch's current disclosures appear to be in violation of the following:

NRS 281A.020(1)—failing to avoid conflicts between public and private interests

NRS 281A.420(1)—failing to disclose a conflict of interest

NRS 281A.420(3)—failing to abstain from acting on a matter in which abstention is required

My guess is, none of the conflict was set up intentionally – but, once identified – needs to be remedied.

Thanks for your time!

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –  
AGENDA ITEM G(2) – BUDGET WORKSHOP – STAFF'S PROPOSED CIP –  
INSANE IN THE MEMBRANE<sup>1</sup>!**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>2</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>3</sup> and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district<sup>4</sup>, or Washoe County, or more preferably, IVGID should simply be dissolved<sup>5</sup>. However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat<sup>5</sup>. it’s the same old, same old. And here we have another example. A proposed Capital Improvement Project budget which contemplates \$108 million of expenditures in just the next five (5) years. Are you out of your minds? Where do you expect the money to come from? Are you insane in the membrane? That’s the purpose of this written statement.

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<sup>1</sup> This song was a 1993 hit by the group Cypress Hill. The song can be viewed at [https://www.youtube.com/watch?v=\\_w9tCBL86nQ](https://www.youtube.com/watch?v=_w9tCBL86nQ).

<sup>2</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>3</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

<sup>4</sup> NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

<sup>5</sup> This is the justification staff claims for its involuntary assessment of the Recreation (“RFF”) and Beach (“BFF”) Facility Fees (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2.\\_- \\_Recreation\\_Standby\\_and\\_Service\\_Charges.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._- _Recreation_Standby_and_Service_Charges.pdf)).



**My E-Mail of February 21, 2023:** On February 21, 2023 I sent an e-mail to the Board sharing my views on this agenda item<sup>6</sup>. Rather than what I shared with the Board, I simply direct the reader to that e-mail.

**Conclusion:** If you had a child with a spending disorder along the lines of our staff's disorder, you would take his/her money and credit privileges and force him/her to live within her/his means. Well that's exactly what we need to do with our staff. Because the simple truth of the matter is we cannot afford to keep operating all this "stuff" the way we are and subsidizing its cost on the backs of the local parcel/dwelling unit owner. In order for this to happen, the Board needs to put its collective feet down and put a stop to all of this. If the Board refuses, then you're no better than your staff. And you deserve all that's negative and a consequence of your actions.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For Essentially Everything Staff Expends Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers depending upon how the Board drafts the survey questions.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

---

<sup>6</sup> That e-mail is attached as Exhibit "A" to this written statement.

## **EXHIBIT "A"**

## Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Staff's CIP Plan is Insane in the Membrane - P.S.

---

**From:** <s4s@ix.netcom.com>  
**To:** "Dent Matthew" <dent\_trustee@ivgid.org>  
**Cc:** "Schmitz Sara" <schmitz\_trustee@ivgid.org>, "Tonking Michaela" <tonking\_trustee@ivgid.org>, "Tulloch Ray" <tulloch\_trustee@ivgid.org>, "Noble Dave" <noble\_trustee@ivgid.org>  
**Subject:** Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Staff's CIP Plan is Insane in the Membrane - P.S.  
**Date:** Feb 21, 2023 11:21 PM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

I may have misunderstood Mr. Navazio's bonding summary at page 184 of the Board packet. It may have been that he was indicating hypothetical servicing costs at a \$1M, \$5M, \$10M and \$20M bond levels based upon hypothetical interest rates. Rather than adding all of these amounts together. And if so, I apologize for any inconvenience or discomfort my conclusions based upon \$36M or \$40M of bonds may have caused.

Nevertheless, for the reasons stated, I am still against bonding. Especially if the Board proposes issuing general obligation bonds ("GOBs") whose proceeds will be used to improve our beaches.

So if we're going down that road, I request the Board file a NRS 43.100 petition to determine whether it's proper and valid to issue GOBs to develop the beaches.

Thank you for your understanding and I apologize if I advanced any wrongful opinions based upon the misbelief Mr. Navazio was suggesting \$36M of recreational/beach bonding.

Thank you, Aaron Katz

-----Original Message-----

**From:** <s4s@ix.netcom.com>  
**Sent:** Feb 21, 2023 10:41 PM  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>  
**Subject:** Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Staff's CIP Plan is Insane in the Membrane

Chairperson Dent and Other Honorable Members of the IVGID Board -

You trustees were elected to make responsible decisions. Yet what staff have presented to you as their CIP plan is insane to the 9th degree. And local parcel owners are relying upon each of you to put your feet down and put a stop to this nonsense. STOP IT!

Let's start with some facts, at least insofar as represented by staff (whether true or false).

1. "The draft update of the Multi-Year Capital Plan includes projects totaling (a whopping) \$107.96 million over the next

five-year planning horizon, and represents an increase of \$27.84 million over the funding levels included in the last Board-approved Multi-Year Plan" (see pages 141-142 of the Board packet).

2. Of this sum, \$65,420,700 represents utility CIPs (see page 141 of the Board packet). So let's deduct this number from the Multi-Year total of \$107.93M. That leaves \$42,539,300 devoted primarily to Recreation and the Beaches CIPs.

3. "The Community Services Fund capital plan includes increased level of funding of \$6.13 million over the funding included in the FY22/23 multi-year plan, primarily due to increased funding proposed for the Incline Beach House Replacement Project and reconstruction of Tennis Court facilities over the next four years" (see page 142 of the Board packet).

4. "A major focus of the workshop will cover the FUNDING (i.e., bonding - see below) and schedule proposed for Board priority projects. These (projects excluding replacement of the effluent pipeline and pond lining projects) include:

- a) Snowflake Lodge Improvements (I don't know the extent of these projects, and to my knowledge no Board has ever approved the same);
- b) Ski Master Plan - Phase 3 (No Board has ever approved any of the projects included in this phase. In fact if you were to survey local parcel owners, you'd find they're against the same);
- c) Aki aka Ski Master Plan - Phase 4 (No Board has ever approved any of the projects included in this phase. In fact if you were to survey local parcel owners, you'd find they're against the same);
- d) Community Dog Park - (This project is still under consideration. There has been no approval to build a new facility from the ground up; especially at the numbers being bantered about by staff);
- e) Skate Park Enhancements - (I thought the county approved a grant of the \$250K or more necessary for the proposed enhancements. If true, it shouldn't be discussed in the same breath of CIP funding. If not, then we need to have a discussion of what type of enhancements we're talking about, and at what cost);
- f) Incline Beach House Renovation Project - at any dollar amount. In fact there is probably a board consensus to not a new facility at a cost in excess of \$2M);
- g) Ski Beach Boat Ramp Project - (This project is still under consideration. There has been no approval given);
- h) Beaches Access/Egress Improvement Project" (see page 143 of the Board packet) - (This project is still under consideration. There has been no approval given).

5. "Board policy also highlights the need to develop a comprehensive financing plan (i.e., bonding - see below) to support the projects and funding requirements included in the plan. Development and adoption of a companion financing plan is critical to ensuring that the District has the funding capacity to support the overall plan requirements" (see page 143 of the Board packet).

6. "\$14.2 million in project costs are currently 'unfunded' (Snowflake Lodge Improvements, Ski Way Road Reconstruction, and the Incline Beach House Project)" - see page 144 of the Board packet. Bonding, bonding, bonding.

7. Snowflake Lodge - "Project Cost Estimate: \$4,750,000 (est.) - Scope TBD Funding Status: Proposed FY2023/24 \$250,000 (design - under review). Funding Source: Design - Community Services Fund - fund balance Construction - \$4,500,000 (UNFUNDED)" (see page 164 of the Board packet).

8. DP Master Plan Phase 3 - "Snowmaking Infrastructure (Diamondback and Freeway), Slope Grading, Spillway Lift (new) - Multi-Year Plan - includes \$3.1 million (FY2028/29) - old estimate" (see page 165 of the Board packet). NO FUNDING.

9. DP Master Plan Phase 4 - "Backside Lift - Multi-Year Plan includes \$3.0 million (FY2028/29), Requires Special Use Permit" (which hasn't even been applied for, will require an EIS, and the expenditure of millions of dollars win, lose or

draw, putting aside the fact the community is not in favor of these projects (see page 165 of the Board packet). NO FUNDING.

10. Dog Park - "Project Cost Estimate: \$1,175,000 Funding Status: Planning / Design - \$100,000 FY2022/23 - General Fund Construction - \$1,000,000 included for FY2024/25 - Funding Source: \$100,000 General Fund Contribution (Design) Plan contemplates community contributions for 50% of Construction Cost (\$500,000)" (see page 166 of the Board packet). Putting aside the fact the community will not want to spend anywhere near this number, the number is shockingly low. And to assume \$500K will be contributed by others, is to make an ass out of you and me - don't count on it!

11. Skate Park Enhancements - "Funding Source: Secured \$250,000 grant from Washoe County" (see page 167 of the Board packet). So why is it included in the financing plan for CIP improvements?

12. Incline Beach House - "Current Status - Preliminary project alternatives...were discussed at February 8<sup>th</sup> Board meeting...Project Cost Estimate: up to \$6.1 million Funding Status: \$100,000 planning funds in FY2022/23 FY2023/24 - \$6,100,000 proposed Funding Source: Unfunded - Identified for Potential Debt Financing - (Beach Fund)" (see page 168 of the Board packet).

13. STUPID STAFF - NRS 318.015(2) prohibits use of "the provisions of this chapter...to provide a method for financing the costs of developing private property." Are not the beaches private property? And assuming you would issue general obligation bonds, would you not be pledging the full faith and credit of local parcel owners without beach access? You'd love to do that wouldn't you Mr. Navazio? And Indra?

14. Beaches Access Improvements - "Current Status - New Project...Project Cost Estimate: TBD Funding Status: FY2022/23 - \$200,000 appropriated FY2023/24 - \$200,000 proposed FY2024/25 - \$200,000 proposed Funding Source: Beach Fund" (see page 169 of the Board packet). \$600K estimated so far? And not approved.

15. Ski Beach Boat Launch Improvements - "Current Status...Develop scope of improvements...Project Cost Estimate: \$600,000 (down-scoped) Funding Status: FY2022/23 - \$100,000 appropriated FY2024/25 - \$500,000 proposed (construction) Funding Source: Beach Fund" (see page 170 of the Board packet). So how much do WCSO, NLTFPD and NDOW propose paying since they are using our private beaches for their boat launches? Bueller? Bueller? Bueller? Well the answer is NOTHING. Because they're takers to the 9th degree. Besides it's safety.

16. Diamond Peak - "Base Lodge Walk-in Cooler Project FY2023/24 - \$800,000 (for a refrigerator for a food and beverage business that I and others don't believe makes money), Increased funding for Snowmaking Infrastructure improvements- \$650,000, Crystal Lift Improvements - funding increased by \$500,000 (increased to what?) thru FY2027/28" (see page 177 of the Board packet).

17. Tennis Center - Reconstruct "Courts 5-7: \$2.0 million FY2024/25, Courts 3-4: \$2.0 million FY2025/26 , Courts 1-2: \$2.0 million FY2026/27" (see page 178 of the Board packet). After WASTING \$1.25M in Tennis Center improvements two years ago? Do you realize that the occupants of less than 250 local parcels will ever use this facility once? You're proposing making 3% of all local parcel owners paying for improvements for this vocal special interest minority. Are you crazy? Your staff certainly are.

18. Rec Center - HVAC System Replacement - \$500,000 over 3 years (NEW), Upstairs Lighting Upgrades - \$175,000 FY2023/24 - (New), Landscaping Improvements - \$50,000 FY2023/24 (New), Recreation Center Gym Expansion - New (TBD)" (see page 178 of the Board packet). How many millions for this one? Remember this venue costs local parcel owners over \$1M annually in financial subsidies! And the CIPs just keep coming and coming and coming. \$250K for upstairs bathroom renovations that weren't needed. \$500K for locker room renovations that weren't needed. \$70K+ in

unreimbursed internal services staff time expended on the failed Rec Center expansion project. \$100K to install a French drain because those who designed the center were too dumb to understand this type of protection was required. And this is on top of everything else.

19. Fleet / Rolling Stock Replacement Plan - "Totals \$7.76 million over five-years (FY2023/24 - FY2027/28), FY2023/24 Fleet Replacement requirement = \$1,594,000 (All Funds), Increased by \$143,700" (see page 182 of the Board packet). Look at this! Nearly \$8M over 5 years! Don't give me your excuses. Nearly \$8M!

20. Reconstruction of Ski Way - The costs of this one aren't even included! And an old out of date estimate was \$5.5M.

21. New Admin Bldg - The costs of this one aren't even included either! And an old out of date estimate was \$3.5M. And putting aside the fact the RFF/BFF cannot be used to subsidize its replacement given it has nothing to do with making recreation or beach facilities available to be used by those parcels proposed to be assessed.

22. Just keep adding on and adding on because insofar as staff are concerned, there is no limit. We'll just bond.

23. Cost of Borrowing \$36M is closer to \$40M when the costs of issuance are factored in - Divided roughly 50% Community Services and 50% Beaches (see page 184 of the Board packet).

24. STUPID, STUPID, STUPID again. Staff propose using "the provisions of this chapter...to provide a method for financing the costs of developing private property."

25. Impact of This Bonding on RFF - \$353 if a 20 year term at a 5% interest rate. \$286 if a 30 year term at a 5% interest rate (see page 184 of the Board packet).

26. Impact of This Bonding on BFF - \$373 if a 20 year term at a 5% interest rate. \$292 if a 30 year term at a 5% interest rate (see page 184 of the Board packet).

27. Add these numbers together and there's essentially NOTHING left over to subsidize operational overspending assuming the current RFF of \$450 and current BFF of \$330.

Conclusion: When are you going to get to the point where you realize WE JUST CAN'T AFFORD ALL THIS STUFF? To force the community into debt like this is 100% IRRESPONSIBLE! And remember, I asked each of you if you would ever vote to bond without first securing voter approval? And your answers Matt, Sara and Ray were NO! Michaela kind of flip-flopped in her answer but suggested NO as well (I am certain she had no idea of what answering "no" would mean). Trustee Noble refused to answer the question. I must assume because he thinks it's a prudent thing to do by drowning our children in bonded indebtedness for the next 30 years. And he thinks that's why he was elected - to make the hard decisions in lieu of his constituency. Well you WEREN'T Trustee Noble.

Finally on the subject of indebtedness, it's not just this \$36M or \$40M. There's another \$53M or so devoted to the effluent pipeline and/or pond lining project. This kind of borrowing is absolutely irresponsible; Especially at current interest rates.

You need to scale back many of these projects, and adopt a plan to DISPOSE of all of our money losing recreational venues as soon as practical. Because we can't afford them. There are many reasons why we can't afford them. But at the end of the day unless you're prepared to eliminate massive overspending, you've made your priorities and we can't afford them.

Respectfully, Aaron Katz



**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –  
AGENDA ITEM G(2) – BUDGET WORKSHOP – THE CONSEQUENCES FOR  
STAFF'S FAILURE TO PRODUCE RECORDS EVIDENCING ALL EXPENSES  
ASSIGNED TO THE DISTRICT'S UTILITY, COMMUNITY SERVICES AND  
BEACH FUNDS' "SERVICES AND SUPPLIES" ENTRIES CONTRARY TO  
THE EXPRESS REPRESENTATIONS OF OUR PUBLIC RECORDS  
OFFICER ("PRO") ON FEBRUARY 1, 2023**

**Introduction:** Well "here's another one" according to my friend DJ Khaled<sup>1</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district<sup>3</sup>, or Washoe County, or more preferably, IVGID should simply be dissolved<sup>3</sup>. However in the interim, and in order to provide evidence in support of dissolution, let's examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with parcel/dwelling unit owners' "availability" to access and use District recreation and beach facilities and the programs offered thereat<sup>4</sup>. it's the same old, same old. And here we have another example. I and others believe staff buries all sorts of inappropriate expenses under the umbrella expense entry labeled "services and supplies." So to discover if there is any truth to this

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<sup>1</sup> Go to <https://www.djkhaleofficial.com/>.

<sup>2</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that "upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged."

<sup>3</sup> NRS 318.490(1)-(2) instruct that "whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated."

<sup>4</sup> This is the justification staff claims for its involuntary assessment of the Recreation ("RFF") and Beach ("BFF") Facility Fees (go to [https://www.yourtahoepalace.com/uploads/pdf-ivgid/G.2.\\_-\\_Recreation\\_Standby\\_and\\_Service\\_Charges.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/G.2._-_Recreation_Standby_and_Service_Charges.pdf)).

belief, one needs to have access to each and every underlying expense which goes into the total. And if you don't have this data, how can you possibly approve a budget which relies upon this total without further specification? On February 1, 2023 our PRO expressly represented that I would "receive this material in (my) printed (Board) packet on or about 2/17/2023."<sup>5</sup> Take a look at the Board packet for this February 22, 2023 meeting<sup>6</sup>. Do you see these materials anywhere? Since the answer is "no," the question: what consequence is there to staff who go out of their way to conceal material information from the Board and the public that is necessary to adopt a budget for fiscal year 2023-24? And that's the purpose of this written statement.

**Prologue:** After receiving Ms. Robertson's response, I objected (on February 1, 2023) and communicated my objections to the Board. And as a result, on February 7, 2023, Ms. Robertson provided me with what she described as "the information responsive to (my) (NPRA) request for FY2022/23 line item budget detail for Supplies and Services." My e-mail objection and Ms. Robertson's response are included in an e-mail string attached as Exhibit "B" to this written statement. And the "so called" records responding to my NPRA request are collectively attached as Exhibit "C" to this written statement.

Well it turns out staff did not provide all of the records I had requested. And on February 7, 2023 I objected and also informed the Board of my objections<sup>7</sup>. Instead of being provided with a breakdown of each and every expense, I was provided with nothing more than a summary of those expenses depicted by chart of account number. In other words, nothing more transparent than a global "services and supply" total.

**My E-Mail of February 20, 2023:** After the Board packet was made available for this meeting, and based upon the above recitation of fact, on February 20, 2023 I sent an e-mail to the Board sharing the history on my NPRA request as recited above<sup>8</sup>. I asked that staff be prevented from going forward with their dog and pony workshop until they produced the records they represented they would produce. As to the particulars of what I shared with the Board, I simply direct the reader to that e-mail.

**Conclusion:** We have a problem here. And it keeps repeating itself. Our staff are deceitful and untruthful. Although they claim to be "transparent" when it comes to the reporting of the District's financial affairs, nothing could be farther from the truth. And here you have another example.

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<sup>5</sup> On January 30, 2023 I made a public records ("NPRA") request to examine these records. On February 1, 2023 Melissa Robertson responded as quoted. My request and Ms. Robertson's response are evidence in the e-mail string attached as Exhibit "A" to this written statement.

<sup>6</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_-\\_0222.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_-_0222.pdf).

<sup>7</sup> My e-mail objections along with evidence of communicating the same to the Board are attached as Exhibit "D" to this written statement.

<sup>8</sup> That e-mail is attached as Exhibit "E" to this written statement.

If staff is going to lie to the public and frustrate its ability to confirm all of the financial representations which are being made, then as far as I am concerned, they don't deserve the light of day. This is why I keep urging the Board to compel staff produce the documents demanded by Trustee Schmitz and me, and until they do, the Board will go no further in participating in staff's agenda. Simply pass a tentative budget assuming no Recreation ("RFF") nor Beach ("BFF") Facility Fee subsidy, and put the burden on staff to figure out how to make it work.

There has to be a day of reckoning and as far as I am concerned, that day has come and passed.

**And You Wonder Why the RFF and BFF Which Pay For Essentially Everything Staff Expend Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers depending upon how the Board drafts the survey questions.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

## **EXHIBIT "A"**

**Subject:** RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget  
**From:** "Melissa N. Robertson" <mnr@ivgid.org>  
**Date:** 2/1/2023, 3:01 PM  
**To:** "s4s@ix.netcom.com" <s4s@ix.netcom.com>  
**CC:** "Susan A. Herron" <sah@ivgid.org>

Hi Mr. Katz,

Staff has advised that they will be presenting the budget in the form requested by Trustee Schmitz that you reference below at the 2/22/2023 Budget Workshop. As such, you will receive this material in your printed packet on or about 2/17/2023. Thank you for your patience.

**Melissa Robertson**

District Clerk  
Incline Village General Improvement District  
893 Southwood Boulevard  
Incline Village Nevada 89451  
P: 775-832-1268  
[mnr@ivgid.org](mailto:mnr@ivgid.org)  
<http://yourtahoeplace.com>

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>  
**Sent:** Monday, January 30, 2023 12:38 AM  
**To:** Melissa N. Robertson <mnr@ivgid.org>; Melissa N. Robertson <mnr@ivgid.org>  
**Subject:** Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Melissa -

As you know, at the last IVGID Board meeting Mr. Navazio represented to Trustee Schmitz that staff had an internal, line by line breakdown, of each and every expenditure included in the current budget under the "services and supplies" moniker, and that he would make it available for Trustee Schmitz's review.

Well I want to examine the same as well. And that's for each of the District's funds and sub-funds where "services and supplies" are identified as an expense. I want records which disclose the name of each and every expenditure, the amount budgeted, and the chart of account number assigned.

And if these records exist in M/S Excel format, that's the format I would like to examine them in. You will note that NRS 239.010(5)(a) makes it clear that the custodian of records "shall not refuse to provide a copy of that public record in the medium that is requested because the officer,

employee or agent has already prepared or would prefer to provide the copy in a different medium."

Thank you for your cooperation. Aaron Katz



## **EXHIBIT "B"**

**Subject:** RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

**From:** "Melissa N. Robertson" <mnr@ivgid.org>

**Date:** 2/7/2023, 11:21 AM

**To:** "s4s@ix.netcom.com" <s4s@ix.netcom.com>

**CC:** Matthew Dent <dent\_trustee@ivgid.org>, Sara Schmitz <trustee\_schmitz@ivgid.org>, Michaela Tonking <tonking\_trustee@ivgid.org>, Ray Tulloch <tulloch\_trustee@ivgid.org>

Mr. Katz,

Attached is the information responsive to your Public Records Request for FY2022/23 line-item budget detail for Supplies and Services.

As requested, the report includes the description of the expenditure, Chart of Account number assigned and the dollar amount budgeted.

Thank you.

**Melissa Robertson**

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

[mnr@ivgid.org](mailto:mnr@ivgid.org)

<http://yourtahoeplace.com>

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>

**Sent:** Wednesday, February 1, 2023 3:25 PM

**To:** Melissa N. Robertson <mnr@ivgid.org>

**Cc:** Susan A. Herron <сах@ivgid.org>; Matthew Dent <dent\_trustee@ivgid.org>; Sara Schmitz <trustee\_schmitz@ivgid.org>; Michaela Tonking <tonking\_trustee@ivgid.org>; Ray Tulloch <tulloch\_trustee@ivgid.org>

**Subject:** RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you.

Why are you ccing Ms. Herron on this?

Your response is not in accord with the NPRA. Furthermore, I don't want to unnecessarily wait another 17+ days for records that are available now. And furthermore still, I do not believe that what I have asked to examine is going to be in the next Board meeting packet. And furthermore still, I asked for my materials in M/S Excel format. I have NEVER seen a Board packet in that format. So I don't expect what I requested will be in that format if and when. And furthermore still, I fully expect that what I have asked to examine is going to consist of many hundreds of printed 8-1/2" x 11" paper. Since I cannot conceive of this large a packet of materials, all you're accomplishing now is making me wait for another three weeks to tell you that what's in the Board packet is NOT what I have asked to examine.

I want to examine what I requested, not what Trustee Schmitz requested, now.

Board members. As long as Ms Herron's dirty hands remain on responses such as this one to NPRA requests, the outcome will be no different. Concealment. Please intervene now to compel staff to produce the records I have requested to examine with the NPRA specified time required therefore.

Thank you for your cooperation. Aaron Katz

-----Original Message-----

From: Melissa N. Robertson <[mnr@ivgid.org](mailto:mnr@ivgid.org)>

Sent: Feb 1, 2023 3:01 PM

To: [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)>

Cc: Susan A. Herron <[sah@ivgid.org](mailto:sah@ivgid.org)>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Hi Mr. Katz,

Staff has advised that they will be presenting the budget in the form requested by Trustee Schmitz that you reference below at the 2/22/2023 Budget Workshop. As such, you will receive this material in your printed packet on or about 2/17/2023. Thank you for your patience.

**Melissa Robertson**

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

[mnr@ivgid.org](mailto:mnr@ivgid.org)

<http://yourtahoepalace.com>

From: [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)>

Sent: Monday, January 30, 2023 12:38 AM

To: Melissa N. Robertson <[mnr@ivgid.org](mailto:mnr@ivgid.org)>; Melissa N. Robertson <[mnr@ivgid.org](mailto:mnr@ivgid.org)>

Subject: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Melissa -

As you know, at the last IVGID Board meeting Mr. Navazio represented to Trustee Schmitz that

## **EXHIBIT "C"**

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 100-000-10-990-00-00-7170- | Empowerment Costs          | \$12,000.00 ★                 |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7300- | Computer & IT Small Equip  | \$89,250.00                   |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7310- | Computer License & Fees    | \$465.00                      |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7330- | Contractual Services       | \$20,530.00 ★                 |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7340- | Dues & Subscriptions       | \$2,290.00 ★                  |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7350- | Employee Recruit & Retain  | \$960.00                      |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7405- | Office Supplies            | \$7,580.00                    |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7415- | Operating                  | \$10,100.00 ★                 |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7450- | Permits & Fees             | \$25.00                       |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7460- | Postage                    | \$5,985.00                    |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7510- | R& M General               | \$118,057.00 ★                |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7525- | Snow Removal               | \$3,800.00 ★                  |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7530- | Janitorial                 | \$7,920.00                    |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7540- | Fleet Maintenance Services | \$6,232.00                    |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7545- | Engineering Services       | \$19,169.00 ★                 |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7550- | BLDGS Maintenance Services | \$45,185.00 ★                 |
| Expense      | Services and Supplies | 100-000-10-990-00-00-7605- | Security                   | \$3,840.00                    |
| Expense      | Services and Supplies | 100-000-11-100-00-00-7170- | Empowerment Costs          | \$6,000.00 ★                  |
| Expense      | Services and Supplies | 100-000-11-100-00-00-7340- | Dues & Subscriptions       | \$1,200.00                    |
| Expense      | Services and Supplies | 100-000-11-100-00-00-7405- | Office Supplies            | \$660.00                      |
| Expense      | Services and Supplies | 100-000-11-100-00-00-7415- | Operating                  | \$2,220.00 ★                  |
| Expense      | Services and Supplies | 100-000-11-100-00-00-7680- | Training & Education       | \$2,110.00                    |
| Expense      | Services and Supplies | 100-000-11-100-00-00-7685- | Travel & Conferences       | \$4,005.00 ★                  |
| Expense      | Services and Supplies | 100-000-11-110-00-00-7300- | Computer & IT Small Equip  | \$12,600.00                   |
| Expense      | Services and Supplies | 100-000-11-110-00-00-7340- | Dues & Subscriptions       | \$12,000.00 ★                 |
| Expense      | Services and Supplies | 100-000-11-110-00-00-7405- | Office Supplies            | \$3,150.00                    |
| Expense      | Services and Supplies | 100-000-11-110-00-00-7415- | Operating                  | \$5,550.00                    |
| Expense      | Services and Supplies | 100-000-11-110-00-00-7480- | Rental & Lease             | \$36,760.00                   |
| Expense      | Services and Supplies | 100-000-11-110-00-00-7680- | Training & Education       | \$21,970.00                   |
| Expense      | Services and Supplies | 100-000-11-110-00-00-7685- | Travel & Conferences       | \$4,810.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7200- | Banking Fees & Processing  | \$37,800.00                   |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7310- | Computer License & Fees    | \$20,265.00                   |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7330- | Contractual Services       | \$3,180.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7340- | Dues & Subscriptions       | \$2,470.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7350- | Employee Recruit & Retain  | \$2,025.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7405- | Office Supplies            | \$2,160.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7415- | Operating                  | \$2,220.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7435- | Small Equipment            | \$360.00                      |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7470- | Printing & Publishing      | \$1,365.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7680- | Training & Education       | \$1,055.00                    |
| Expense      | Services and Supplies | 100-000-12-120-00-00-7685- | Travel & Conferences       | \$6,365.00                    |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7300- | Computer & IT Small Equip  | \$42,000.00                   |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7310- | Computer License & Fees    | \$271,436.00                  |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7320- | Computer Supplies          | \$6,000.00                    |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7330- | Contractual Services       | \$1,740.00                    |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7340- | Dues & Subscriptions       | \$965.00                      |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7350- | Employee Recruit & Retain  | \$2,520.00                    |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7405- | Office Supplies            | \$2,220.00                    |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7415- | Operating                  | \$6,290.00                    |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7420- | Fuel                       | \$780.00                      |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7440- | Tools                      | \$19,940.00                   |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7460- | Postage                    | \$200.00                      |

| Account Type | Category              | Account                    | Account Description         | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|-----------------------------|-------------------------------|
| Expense      | Services and Supplies | 100-000-12-130-00-00-7540- | Fleet Maintenance Services  | \$4,828.00                    |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7680- | Training & Education        | \$18,455.00                   |
| Expense      | Services and Supplies | 100-000-12-130-00-00-7685- | Travel & Conferences        | \$12,465.00                   |
| Expense      | Services and Supplies | 100-000-12-140-00-00-7350- | Employee Recruit & Retain   | \$320.00                      |
| Expense      | Services and Supplies | 100-000-12-140-00-00-7405- | Office Supplies             | \$120.00                      |
| Expense      | Services and Supplies | 100-000-12-140-00-00-7415- | Operating                   | \$265.00                      |
| Expense      | Services and Supplies | 100-000-12-140-00-00-7433- | Safety                      | \$17,760.00                   |
| Expense      | Services and Supplies | 100-000-12-140-00-00-7680- | Training & Education        | \$2,900.00                    |
| Expense      | Services and Supplies | 100-000-12-140-00-00-7685- | Travel & Conferences        | \$4,185.00                    |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7330- | Contractual Services        | \$760.00                      |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7340- | Dues & Subscriptions        | \$2,735.00                    |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7345- | Employee Assistance Program | \$4,050.00                    |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7350- | Employee Recruit & Retain   | \$37,685.00                   |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7405- | Office Supplies             | \$2,420.00                    |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7415- | Operating                   | \$8,720.00                    |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7460- | Postage                     | \$485.00                      |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7680- | Training & Education        | \$16,359.00                   |
| Expense      | Services and Supplies | 100-000-13-150-00-00-7685- | Travel & Conferences        | \$8,755.00                    |
| Expense      | Services and Supplies | 100-000-13-160-00-00-7010- | Advertising - Paid          | \$1,260.00                    |
| Expense      | Services and Supplies | 100-000-13-160-00-00-7350- | Employee Recruit & Retain   | \$9,980.00                    |
| Expense      | Services and Supplies | 100-000-13-160-00-00-7405- | Office Supplies             | \$210.00                      |
| Expense      | Services and Supplies | 100-000-13-160-00-00-7415- | Operating                   | \$9,145.00                    |
| Expense      | Services and Supplies | 100-000-13-160-00-00-7680- | Training & Education        | \$615.00                      |
| Expense      | Services and Supplies | 100-000-14-170-00-00-7010- | Advertising - Paid          | \$8,300.00                    |
| Expense      | Services and Supplies | 100-000-14-170-00-00-7210- | Community Relations         | \$24,715.00                   |
| Expense      | Services and Supplies | 100-000-14-170-00-00-7310- | Computer License & Fees     | \$7,830.00                    |
| Expense      | Services and Supplies | 100-000-14-170-00-00-7470- | Printing & Publishing       | \$17,500.00                   |
| Expense      | Services and Supplies | 100-000-14-170-00-00-7680- | Training & Education        | \$1,755.00                    |
| Expense      | Services and Supplies | 200-000-22-210-00-00-7415- | Operating                   | \$9,230.00                    |
| Expense      | Services and Supplies | 200-000-22-220-00-00-7420- | Fuel                        | \$16,200.00                   |
| Expense      | Services and Supplies | 200-000-22-220-00-00-7440- | Tools                       | \$3,700.00                    |
| Expense      | Services and Supplies | 200-000-22-220-00-00-7515- | R&M Preventative            | \$24,925.00                   |
| Expense      | Services and Supplies | 200-000-22-220-00-00-7520- | R&M Corrective              | \$25,845.00                   |
| Expense      | Services and Supplies | 200-000-22-220-00-00-7540- | Fleet Maintenance Services  | \$46,314.00                   |
| Expense      | Services and Supplies | 200-000-22-220-00-00-7680- | Training & Education        | \$7,700.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7340- | Dues & Subscriptions        | \$2,000.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7350- | Employee Recruit & Retain   | \$2,000.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7405- | Office Supplies             | \$700.00                      |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7415- | Operating                   | \$9,230.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7425- | Chemical                    | \$212,500.00                  |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7428- | Lab                         | \$28,000.00                   |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7430- | Uniforms                    | \$5,700.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7433- | Safety                      | \$3,400.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7440- | Tools                       | \$2,800.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7450- | Permits & Fees              | \$38,072.00                   |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7515- | R&M Preventative            | \$42,000.00                   |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7520- | R&M Corrective              | \$18,460.00                   |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7680- | Training & Education        | \$6,700.00                    |
| Expense      | Services and Supplies | 200-000-22-230-00-00-7685- | Travel & Conferences        | \$3,000.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7300- | Computer & IT Small Equip   | \$5,000.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7310- | Computer License & Fees     | \$1,200.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7340- | Dues & Subscriptions        | \$1,600.00                    |



| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 200-000-22-240-00-00-7350- | Employee Recruit & Retain  | \$2,400.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7405- | Office Supplies            | \$2,800.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7420- | Fuel                       | \$15,600.00                   |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7430- | Uniforms                   | \$5,500.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7433- | Safety                     | \$5,000.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7435- | Small Equipment            | \$9,800.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7440- | Tools                      | \$2,800.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7515- | R&M Preventative           | \$14,770.00                   |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7520- | R&M Corrective             | \$131,080.00                  |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7540- | Fleet Maintenance Services | \$142,731.00                  |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7680- | Training & Education       | \$9,000.00                    |
| Expense      | Services and Supplies | 200-000-22-240-00-00-7685- | Travel & Conferences       | \$4,400.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7340- | Dues & Subscriptions       | \$3,400.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7350- | Employee Recruit & Retain  | \$950.00                      |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7405- | Office Supplies            | \$3,050.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7415- | Operating                  | \$8,400.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7420- | Fuel                       | \$4,440.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7430- | Uniforms                   | \$2,600.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7460- | Postage                    | \$2,000.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7540- | Fleet Maintenance Services | \$10,647.00                   |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7680- | Training & Education       | \$1,900.00                    |
| Expense      | Services and Supplies | 200-000-22-870-00-00-7685- | Travel & Conferences       | \$3,500.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7010- | Advertising - Paid         | \$1,000.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7300- | Computer & IT Small Equip  | \$3,200.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7310- | Computer License & Fees    | \$77,659.00                   |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7330- | Contractual Services       | \$12,960.00                   |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7340- | Dues & Subscriptions       | \$2,338.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7350- | Employee Recruit & Retain  | \$9,600.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7405- | Office Supplies            | \$5,500.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7415- | Operating                  | \$4,615.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7420- | Fuel                       | \$2,640.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7430- | Uniforms                   | \$1,900.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7450- | Permits & Fees             | \$500.00                      |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7460- | Postage                    | \$15,000.00                   |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7480- | Rental & Lease             | \$960.00                      |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7510- | R& M General               | \$894,975.00                  |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7530- | Janitorial                 | \$1,500.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7540- | Fleet Maintenance Services | \$6,626.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7545- | Engineering Services       | \$97,976.00                   |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7550- | BLDGS Maintenance Services | \$75,760.00                   |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7605- | Security                   | \$1,800.00                    |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7680- | Training & Education       | \$800.00                      |
| Expense      | Services and Supplies | 200-000-22-970-00-00-7685- | Travel & Conferences       | \$6,300.00                    |
| Expense      | Services and Supplies | 200-000-22-990-00-00-7415- | Operating                  | \$34,155.00                   |
| Expense      | Services and Supplies | 200-000-22-990-00-00-7435- | Small Equipment            | \$0.00                        |
| Expense      | Services and Supplies | 200-000-22-990-00-00-7510- | R& M General               | \$100,000.00                  |
| Expense      | Services and Supplies | 200-000-22-990-00-00-7515- | R&M Preventative           | \$0.00                        |
| Expense      | Services and Supplies | 200-000-22-990-00-00-7605- | Security                   | \$1,180.00                    |
| Expense      | Services and Supplies | 200-000-25-210-00-00-7415- | Operating                  | \$8,840.00                    |
| Expense      | Services and Supplies | 200-000-25-210-00-00-7515- | R&M Preventative           | \$17,685.00                   |
| Expense      | Services and Supplies | 200-000-25-210-00-00-7520- | R&M Corrective             | \$9,305.00                    |
| Expense      | Services and Supplies | 200-000-25-220-00-00-7420- | Fuel                       | \$6,300.00                    |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 200-000-25-220-00-00-7425- | Chemical                   | \$85,000.00                   |
| Expense      | Services and Supplies | 200-000-25-220-00-00-7433- | Safety                     | \$4,300.00                    |
| Expense      | Services and Supplies | 200-000-25-220-00-00-7440- | Tools                      | \$3,400.00                    |
| Expense      | Services and Supplies | 200-000-25-220-00-00-7515- | R&M Preventative           | \$31,180.00                   |
| Expense      | Services and Supplies | 200-000-25-220-00-00-7520- | R&M Corrective             | \$59,565.00                   |
| Expense      | Services and Supplies | 200-000-25-220-00-00-7540- | Fleet Maintenance Services | \$75,658.00                   |
| Expense      | Services and Supplies | 200-000-25-220-00-00-7680- | Training & Education       | \$6,700.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7340- | Dues & Subscriptions       | \$2,300.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7350- | Employee Recruit & Retain  | \$2,650.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7405- | Office Supplies            | \$4,000.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7415- | Operating                  | \$46,535.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7420- | Fuel                       | \$13,200.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7425- | Chemical                   | \$151,500.00                  |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7428- | Lab                        | \$33,000.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7430- | Uniforms                   | \$5,000.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7433- | Safety                     | \$7,300.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7435- | Small Equipment            | \$2,000.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7440- | Tools                      | \$6,000.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7450- | Permits & Fees             | \$15,060.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7515- | R&M Preventative           | \$18,150.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7520- | R&M Corrective             | \$109,820.00                  |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7530- | Janitorial                 | \$10,000.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7540- | Fleet Maintenance Services | \$62,527.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7550- | BLDGS Maintenance Services | \$37,560.00                   |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7680- | Training & Education       | \$5,700.00                    |
| Expense      | Services and Supplies | 200-000-25-230-00-00-7685- | Travel & Conferences       | \$5,000.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7310- | Computer License & Fees    | \$4,400.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7340- | Dues & Subscriptions       | \$4,000.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7415- | Operating                  | \$445.00                      |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7420- | Fuel                       | \$18,000.00                   |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7430- | Uniforms                   | \$4,320.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7433- | Safety                     | \$1,800.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7435- | Small Equipment            | \$5,500.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7440- | Tools                      | \$1,800.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7515- | R&M Preventative           | \$7,445.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7520- | R&M Corrective             | \$102,375.00                  |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7540- | Fleet Maintenance Services | \$48,486.00                   |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7680- | Training & Education       | \$6,400.00                    |
| Expense      | Services and Supplies | 200-000-25-240-00-00-7685- | Travel & Conferences       | \$2,500.00                    |
| Expense      | Services and Supplies | 200-000-25-990-00-00-7510- | R& M General               | \$185,000.00                  |
| Expense      | Services and Supplies | 200-000-25-990-00-00-7605- | Security                   | \$3,480.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7010- | Advertising - Paid         | \$6,840.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7310- | Computer License & Fees    | \$110.00                      |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7320- | Computer Supplies          | \$2,100.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7330- | Contractual Services       | \$120,240.00                  |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7340- | Dues & Subscriptions       | \$235.00                      |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7350- | Employee Recruit & Retain  | \$1,050.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7405- | Office Supplies            | \$1,025.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7415- | Operating                  | \$14,460.00                   |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7420- | Fuel                       | \$660.00                      |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7430- | Uniforms                   | \$1,560.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7460- | Postage                    | \$120.00                      |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 200-000-27-380-00-00-7470- | Printing & Publishing      | \$4,200.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7525- | Snow Removal               | \$700.00                      |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7540- | Fleet Maintenance Services | \$5,626.00                    |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7680- | Training & Education       | \$500.00                      |
| Expense      | Services and Supplies | 200-000-27-380-00-00-7685- | Travel & Conferences       | \$900.00                      |
| Expense      | Services and Supplies | 200-000-28-990-00-00-7010- | Advertising - Paid         | \$12,500.00                   |
| Expense      | Services and Supplies | 200-000-28-990-00-00-7405- | Office Supplies            | \$1,600.00                    |
| Expense      | Services and Supplies | 200-000-28-990-00-00-7415- | Operating                  | \$42,600.00                   |
| Expense      | Services and Supplies | 200-000-28-990-00-00-7460- | Postage                    | \$200.00                      |
| Expense      | Services and Supplies | 200-000-28-990-00-00-7470- | Printing & Publishing      | \$10,700.00                   |
| Expense      | Services and Supplies | 200-000-28-990-00-00-7685- | Travel & Conferences       | \$2,000.00                    |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7300- | Computer & IT Small Equip  | \$1,350.00                    |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7330- | Contractual Services       | \$4,600.00                    |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7340- | Dues & Subscriptions       | \$2,315.00                    |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7350- | Employee Recruit & Retain  | \$1,585.00                    |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7405- | Office Supplies            | \$295.00                      |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7415- | Operating                  | \$8,350.00                    |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7430- | Uniforms                   | \$2,310.00                    |
| Expense      | Services and Supplies | 300-320-31-410-00-00-7510- | R& M General               | \$960.00                      |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7310- | Computer License & Fees    | \$2,520.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7330- | Contractual Services       | \$180.00                      |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7340- | Dues & Subscriptions       | \$1,750.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7350- | Employee Recruit & Retain  | \$1,650.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7405- | Office Supplies            | \$280.00                      |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7415- | Operating                  | \$141,285.00                  |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7420- | Fuel                       | \$3,150.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7425- | Chemical                   | \$48,625.00                   |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7430- | Uniforms                   | \$2,700.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7435- | Small Equipment            | \$2,200.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7450- | Permits & Fees             | \$405.00                      |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7480- | Rental & Lease             | \$1,500.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7510- | R& M General               | \$4,690.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7525- | Snow Removal               | \$2,280.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7530- | Janitorial                 | \$2,640.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7550- | BLDGS Maintenance Services | \$35,385.00                   |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7605- | Security                   | \$1,420.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7680- | Training & Education       | \$2,150.00                    |
| Expense      | Services and Supplies | 300-320-31-420-00-00-7685- | Travel & Conferences       | \$2,500.00                    |
| Expense      | Services and Supplies | 300-320-31-430-00-00-7310- | Computer License & Fees    | \$425.00                      |
| Expense      | Services and Supplies | 300-320-31-430-00-00-7330- | Contractual Services       | \$780.00                      |
| Expense      | Services and Supplies | 300-320-31-430-00-00-7350- | Employee Recruit & Retain  | \$525.00                      |
| Expense      | Services and Supplies | 300-320-31-430-00-00-7415- | Operating                  | \$13,350.00                   |
| Expense      | Services and Supplies | 300-320-31-430-00-00-7420- | Fuel                       | \$435.00                      |
| Expense      | Services and Supplies | 300-320-31-430-00-00-7435- | Small Equipment            | \$2,100.00                    |
| Expense      | Services and Supplies | 300-320-31-430-00-00-7540- | Fleet Maintenance Services | \$6,515.00                    |
| Expense      | Services and Supplies | 300-320-31-440-00-00-7330- | Contractual Services       | \$5,040.00                    |
| Expense      | Services and Supplies | 300-320-31-440-00-00-7350- | Employee Recruit & Retain  | \$315.00                      |
| Expense      | Services and Supplies | 300-320-31-440-00-00-7415- | Operating                  | \$6,406.00                    |
| Expense      | Services and Supplies | 300-320-31-440-00-00-7430- | Uniforms                   | \$2,310.00                    |
| Expense      | Services and Supplies | 300-320-31-440-00-00-7540- | Fleet Maintenance Services | \$66,512.00                   |
| Expense      | Services and Supplies | 300-320-31-440-00-00-7550- | BLDGS Maintenance Services | \$17,260.00                   |
| Expense      | Services and Supplies | 300-320-31-440-00-00-7605- | Security                   | \$4,260.00                    |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 300-320-31-450-00-00-7420- | Fuel                       | \$15,750.00                   |
| Expense      | Services and Supplies | 300-320-31-450-00-00-7540- | Fleet Maintenance Services | \$322,259.00                  |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7300- | Computer & IT Small Equip  | \$420.00                      |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7330- | Contractual Services       | \$300.00                      |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7335- | Discounts Earned           | (\$5,065.00)                  |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7340- | Dues & Subscriptions       | \$235.00                      |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7415- | Operating                  | \$2,930.00                    |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7430- | Uniforms                   | \$845.00                      |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7680- | Training & Education       | \$425.00                      |
| Expense      | Services and Supplies | 300-320-31-460-00-00-7685- | Travel & Conferences       | \$2,400.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7200- | Banking Fees & Processing  | \$13,650.00                   |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7310- | Computer License & Fees    | \$4,475.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7330- | Contractual Services       | \$120.00                      |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7350- | Employee Recruit & Retain  | \$1,050.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7405- | Office Supplies            | \$525.00                      |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7415- | Operating                  | \$31,600.00                   |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7420- | Fuel                       | \$960.00                      |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7425- | Chemical                   | \$4,200.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7430- | Uniforms                   | \$4,000.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7435- | Small Equipment            | \$2,100.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7450- | Permits & Fees             | \$4,500.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7510- | R& M General               | \$210.00                      |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7530- | Janitorial                 | \$2,405.00                    |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7540- | Fleet Maintenance Services | \$12,596.00                   |
| Expense      | Services and Supplies | 300-320-31-530-00-00-7550- | BLDGS Maintenance Services | \$31,855.00                   |
| Expense      | Services and Supplies | 300-320-31-980-00-00-7010- | Advertising - Paid         | \$22,050.00                   |
| Expense      | Services and Supplies | 300-320-31-980-00-00-7415- | Operating                  | \$9,500.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7200- | Banking Fees & Processing  | \$65,950.00                   |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7310- | Computer License & Fees    | \$30.00                       |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7330- | Contractual Services       | \$10,425.00                   |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7340- | Dues & Subscriptions       | \$685.00                      |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7350- | Employee Recruit & Retain  | \$525.00                      |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7405- | Office Supplies            | \$1,575.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7415- | Operating                  | \$4,945.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7430- | Uniforms                   | \$370.00                      |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7433- | Safety                     | \$2,055.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7460- | Postage                    | \$55.00                       |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7480- | Rental & Lease             | \$1,840.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7510- | R& M General               | \$40,000.00                   |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7530- | Janitorial                 | \$7,710.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7545- | Engineering Services       | \$6,390.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7550- | BLDGS Maintenance Services | \$19,700.00                   |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7605- | Security                   | \$3,360.00                    |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7680- | Training & Education       | \$250.00                      |
| Expense      | Services and Supplies | 300-320-31-990-00-00-7685- | Travel & Conferences       | \$3,725.00                    |
| Expense      | Services and Supplies | 300-320-32-410-00-00-7300- | Computer & IT Small Equip  | \$125.00                      |
| Expense      | Services and Supplies | 300-320-32-410-00-00-7340- | Dues & Subscriptions       | \$1,945.00                    |
| Expense      | Services and Supplies | 300-320-32-410-00-00-7350- | Employee Recruit & Retain  | \$530.00                      |
| Expense      | Services and Supplies | 300-320-32-410-00-00-7405- | Office Supplies            | \$625.00                      |
| Expense      | Services and Supplies | 300-320-32-410-00-00-7415- | Operating                  | \$3,525.00                    |
| Expense      | Services and Supplies | 300-320-32-410-00-00-7430- | Uniforms                   | \$1,050.00                    |
| Expense      | Services and Supplies | 300-320-32-410-00-00-7510- | R& M General               | \$1,740.00                    |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 300-320-32-420-00-00-7340- | Dues & Subscriptions       | \$750.00                      |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7350- | Employee Recruit & Retain  | \$400.00                      |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7405- | Office Supplies            | \$95.00                       |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7415- | Operating                  | \$56,445.00                   |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7420- | Fuel                       | \$5,040.00                    |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7425- | Chemical                   | \$9,030.00                    |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7430- | Uniforms                   | \$1,370.00                    |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7435- | Small Equipment            | \$1,050.00                    |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7450- | Permits & Fees             | \$510.00                      |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7480- | Rental & Lease             | \$1,575.00                    |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7510- | R& M General               | \$8,120.00                    |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7525- | Snow Removal               | \$2,200.00                    |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7550- | BLDGS Maintenance Services | \$28,635.00                   |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7605- | Security                   | \$700.00                      |
| Expense      | Services and Supplies | 300-320-32-420-00-00-7680- | Training & Education       | \$450.00                      |
| Expense      | Services and Supplies | 300-320-32-440-00-00-7350- | Employee Recruit & Retain  | \$105.00                      |
| Expense      | Services and Supplies | 300-320-32-440-00-00-7415- | Operating                  | \$3,358.00                    |
| Expense      | Services and Supplies | 300-320-32-440-00-00-7420- | Fuel                       | \$5,250.00                    |
| Expense      | Services and Supplies | 300-320-32-440-00-00-7430- | Uniforms                   | \$2,100.00                    |
| Expense      | Services and Supplies | 300-320-32-440-00-00-7540- | Fleet Maintenance Services | \$20,112.00                   |
| Expense      | Services and Supplies | 300-320-32-450-00-00-7420- | Fuel                       | \$3,780.00                    |
| Expense      | Services and Supplies | 300-320-32-450-00-00-7540- | Fleet Maintenance Services | \$97,955.00                   |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7200- | Banking Fees & Processing  | \$2,425.00                    |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7310- | Computer License & Fees    | \$700.00                      |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7350- | Employee Recruit & Retain  | \$600.00                      |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7415- | Operating                  | \$7,600.00                    |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7430- | Uniforms                   | \$500.00                      |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7450- | Permits & Fees             | \$125.00                      |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7510- | R& M General               | \$150.00                      |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7540- | Fleet Maintenance Services | \$4,020.00                    |
| Expense      | Services and Supplies | 300-320-32-530-00-00-7550- | BLDGS Maintenance Services | \$8,550.00                    |
| Expense      | Services and Supplies | 300-320-32-980-00-00-7010- | Advertising - Paid         | \$14,700.00                   |
| Expense      | Services and Supplies | 300-320-32-980-00-00-7210- | Community Relations        | \$105.00                      |
| Expense      | Services and Supplies | 300-320-32-980-00-00-7415- | Operating                  | \$4,030.00                    |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7200- | Banking Fees & Processing  | \$16,480.00                   |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7330- | Contractual Services       | \$240.00                      |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7405- | Office Supplies            | \$630.00                      |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7415- | Operating                  | \$105.00                      |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7430- | Uniforms                   | \$215.00                      |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7433- | Safety                     | \$315.00                      |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7510- | R& M General               | \$24,280.00                   |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7530- | Janitorial                 | \$7,410.00                    |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7550- | BLDGS Maintenance Services | \$25,000.00                   |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7605- | Security                   | \$5,040.00                    |
| Expense      | Services and Supplies | 300-320-32-990-00-00-7685- | Travel & Conferences       | \$100.00                      |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7300- | Computer & IT Small Equip  | \$2,240.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7310- | Computer License & Fees    | \$8,160.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7330- | Contractual Services       | \$5,940.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7350- | Employee Recruit & Retain  | \$1,700.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7405- | Office Supplies            | \$1,680.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7415- | Operating                  | \$21,680.00                   |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7420- | Fuel                       | \$2,520.00                    |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 300-330-33-500-00-00-7430- | Uniforms                   | \$3,000.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7450- | Permits & Fees             | \$2,530.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7460- | Postage                    | \$165.00                      |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7510- | R& M General               | \$92,100.00                   |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7525- | Snow Removal               | \$12,500.00                   |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7530- | Janitorial                 | \$29,940.00                   |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7540- | Fleet Maintenance Services | \$5,329.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7545- | Engineering Services       | \$3,043.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7550- | BLDGS Maintenance Services | \$105,125.00                  |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7605- | Security                   | \$2,700.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7680- | Training & Education       | \$1,080.00                    |
| Expense      | Services and Supplies | 300-330-33-500-00-00-7685- | Travel & Conferences       | \$8,385.00                    |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7415- | Operating                  | \$1,155.00                    |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7420- | Fuel                       | \$120.00                      |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7450- | Permits & Fees             | \$1,410.00                    |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7510- | R& M General               | \$37,947.00                   |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7515- | R&M Preventative           | \$2,100.00                    |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7525- | Snow Removal               | \$3,900.00                    |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7530- | Janitorial                 | \$6,300.00                    |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7550- | BLDGS Maintenance Services | \$31,671.00                   |
| Expense      | Services and Supplies | 300-330-33-510-00-00-7605- | Security                   | \$3,260.00                    |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7200- | Banking Fees & Processing  | \$41,090.00                   |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7350- | Employee Recruit & Retain  | \$950.00                      |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7415- | Operating                  | \$46,410.00                   |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7430- | Uniforms                   | \$3,150.00                    |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7435- | Small Equipment            | \$5,250.00                    |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7510- | R& M General               | \$210.00                      |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7520- | R&M Corrective             | \$2,525.00                    |
| Expense      | Services and Supplies | 300-330-33-530-00-00-7550- | BLDGS Maintenance Services | \$18,015.00                   |
| Expense      | Services and Supplies | 300-330-33-980-00-00-7010- | Advertising - Paid         | \$31,500.00                   |
| Expense      | Services and Supplies | 300-330-33-980-00-00-7310- | Computer License & Fees    | \$100.00                      |
| Expense      | Services and Supplies | 300-330-33-980-00-00-7415- | Operating                  | \$2,095.00                    |
| Expense      | Services and Supplies | 300-340-34-450-00-00-7415- | Operating                  | \$3,540.00                    |
| Expense      | Services and Supplies | 300-340-34-450-00-00-7420- | Fuel                       | \$108,360.00                  |
| Expense      | Services and Supplies | 300-340-34-450-00-00-7540- | Fleet Maintenance Services | \$326,150.00                  |
| Expense      | Services and Supplies | 300-340-34-490-00-00-7415- | Operating                  | \$4,095.00                    |
| Expense      | Services and Supplies | 300-340-34-490-00-00-7680- | Training & Education       | \$350.00                      |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7200- | Banking Fees & Processing  | \$24,050.00                   |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7300- | Computer & IT Small Equip  | \$1,050.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7310- | Computer License & Fees    | \$7,035.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7350- | Employee Recruit & Retain  | \$2,100.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7405- | Office Supplies            | \$1,000.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7415- | Operating                  | \$86,400.00                   |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7425- | Chemical                   | \$7,200.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7430- | Uniforms                   | \$2,500.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7435- | Small Equipment            | \$3,000.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7450- | Permits & Fees             | \$4,500.00                    |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7510- | R& M General               | \$210.00                      |
| Expense      | Services and Supplies | 300-340-34-530-00-00-7550- | BLDGS Maintenance Services | \$25,800.00                   |
| Expense      | Services and Supplies | 300-340-34-610-00-00-7300- | Computer & IT Small Equip  | \$3,990.00                    |
| Expense      | Services and Supplies | 300-340-34-610-00-00-7330- | Contractual Services       | \$8,140.00                    |
| Expense      | Services and Supplies | 300-340-34-610-00-00-7415- | Operating                  | \$98,300.00                   |



| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 300-340-34-610-00-00-7685- | Travel & Conferences       | \$690.00                      |
| Expense      | Services and Supplies | 300-340-34-620-00-00-7415- | Operating                  | \$31,865.00                   |
| Expense      | Services and Supplies | 300-340-34-620-00-00-7433- | Safety                     | \$4,620.00                    |
| Expense      | Services and Supplies | 300-340-34-620-00-00-7435- | Small Equipment            | \$11,715.00                   |
| Expense      | Services and Supplies | 300-340-34-620-00-00-7510- | R& M General               | \$85,580.00                   |
| Expense      | Services and Supplies | 300-340-34-630-00-00-7310- | Computer License & Fees    | \$9,975.00                    |
| Expense      | Services and Supplies | 300-340-34-630-00-00-7340- | Dues & Subscriptions       | \$1,560.00                    |
| Expense      | Services and Supplies | 300-340-34-630-00-00-7350- | Employee Recruit & Retain  | \$930.00                      |
| Expense      | Services and Supplies | 300-340-34-630-00-00-7415- | Operating                  | \$26,480.00                   |
| Expense      | Services and Supplies | 300-340-34-630-00-00-7450- | Permits & Fees             | \$210.00                      |
| Expense      | Services and Supplies | 300-340-34-630-00-00-7480- | Rental & Lease             | \$8,400.00                    |
| Expense      | Services and Supplies | 300-340-34-630-00-00-7510- | R& M General               | \$46,940.00                   |
| Expense      | Services and Supplies | 300-340-34-640-00-00-7510- | R& M General               | \$0.00                        |
| Expense      | Services and Supplies | 300-340-34-650-00-00-7415- | Operating                  | \$11,340.00                   |
| Expense      | Services and Supplies | 300-340-34-650-00-00-7433- | Safety                     | \$4,410.00                    |
| Expense      | Services and Supplies | 300-340-34-650-00-00-7510- | R& M General               | \$3,675.00                    |
| Expense      | Services and Supplies | 300-340-34-660-00-00-7330- | Contractual Services       | \$120.00                      |
| Expense      | Services and Supplies | 300-340-34-660-00-00-7340- | Dues & Subscriptions       | \$1,230.00                    |
| Expense      | Services and Supplies | 300-340-34-660-00-00-7350- | Employee Recruit & Retain  | \$3,780.00                    |
| Expense      | Services and Supplies | 300-340-34-660-00-00-7415- | Operating                  | \$26,955.00                   |
| Expense      | Services and Supplies | 300-340-34-660-00-00-7680- | Training & Education       | \$2,600.00                    |
| Expense      | Services and Supplies | 300-340-34-670-00-00-7300- | Computer & IT Small Equip  | \$2,625.00                    |
| Expense      | Services and Supplies | 300-340-34-670-00-00-7330- | Contractual Services       | \$180.00                      |
| Expense      | Services and Supplies | 300-340-34-670-00-00-7340- | Dues & Subscriptions       | \$380.00                      |
| Expense      | Services and Supplies | 300-340-34-670-00-00-7350- | Employee Recruit & Retain  | \$4,305.00                    |
| Expense      | Services and Supplies | 300-340-34-670-00-00-7415- | Operating                  | \$22,995.00                   |
| Expense      | Services and Supplies | 300-340-34-670-00-00-7435- | Small Equipment            | \$3,990.00                    |
| Expense      | Services and Supplies | 300-340-34-670-00-00-7680- | Training & Education       | \$840.00                      |
| Expense      | Services and Supplies | 300-340-34-680-00-00-7300- | Computer & IT Small Equip  | \$3,360.00                    |
| Expense      | Services and Supplies | 300-340-34-680-00-00-7330- | Contractual Services       | \$60.00                       |
| Expense      | Services and Supplies | 300-340-34-680-00-00-7350- | Employee Recruit & Retain  | \$1,050.00                    |
| Expense      | Services and Supplies | 300-340-34-680-00-00-7415- | Operating                  | \$19,950.00                   |
| Expense      | Services and Supplies | 300-340-34-680-00-00-7435- | Small Equipment            | \$27,090.00                   |
| Expense      | Services and Supplies | 300-340-34-680-00-00-7685- | Travel & Conferences       | \$200.00                      |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7415- | Operating                  | \$37,490.00                   |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7420- | Fuel                       | \$16,385.00                   |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7433- | Safety                     | \$315.00                      |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7480- | Rental & Lease             | \$8,190.00                    |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7510- | R& M General               | \$9,300.00                    |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7515- | R&M Preventative           | \$4,730.00                    |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7525- | Snow Removal               | \$44,500.00                   |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7530- | Janitorial                 | \$42,660.00                   |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7540- | Fleet Maintenance Services | \$44,648.00                   |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7550- | BLDGS Maintenance Services | \$88,610.00                   |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7605- | Security                   | \$7,860.00                    |
| Expense      | Services and Supplies | 300-340-34-690-00-00-7685- | Travel & Conferences       | \$8,900.00                    |
| Expense      | Services and Supplies | 300-340-34-960-00-00-7300- | Computer & IT Small Equip  | \$2,100.00                    |
| Expense      | Services and Supplies | 300-340-34-960-00-00-7330- | Contractual Services       | \$90.00                       |
| Expense      | Services and Supplies | 300-340-34-960-00-00-7415- | Operating                  | \$4,200.00                    |
| Expense      | Services and Supplies | 300-340-34-960-00-00-7450- | Permits & Fees             | \$125.00                      |
| Expense      | Services and Supplies | 300-340-34-960-00-00-7480- | Rental & Lease             | \$22,830.00                   |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7010- | Advertising - Paid         | \$210,000.00                  |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 300-340-34-980-00-00-7020- | Advertising - Trade        | \$8,000.00                    |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7210- | Community Relations        | \$27,500.00                   |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7300- | Computer & IT Small Equip  | \$6,300.00                    |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7310- | Computer License & Fees    | \$58,000.00                   |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7340- | Dues & Subscriptions       | \$2,100.00                    |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7350- | Employee Recruit & Retain  | \$545.00                      |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7415- | Operating                  | \$20,000.00                   |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7460- | Postage                    | \$4,725.00                    |
| Expense      | Services and Supplies | 300-340-34-980-00-00-7685- | Travel & Conferences       | \$10,000.00                   |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7200- | Banking Fees & Processing  | \$196,355.00                  |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7310- | Computer License & Fees    | \$61,200.00                   |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7330- | Contractual Services       | \$3,240.00                    |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7340- | Dues & Subscriptions       | \$10,815.00                   |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7350- | Employee Recruit & Retain  | \$23,610.00                   |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7405- | Office Supplies            | \$2,120.00                    |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7415- | Operating                  | \$8,400.00                    |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7430- | Uniforms                   | \$38,645.00                   |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7433- | Safety                     | \$1,050.00                    |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7450- | Permits & Fees             | \$54,175.00                   |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7460- | Postage                    | \$455.00                      |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7510- | R& M General               | \$95,000.00                   |
| Expense      | Services and Supplies | 300-340-34-990-00-00-7545- | Engineering Services       | \$8,925.00                    |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7200- | Banking Fees & Processing  | \$7,470.00                    |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7310- | Computer License & Fees    | \$1,060.00                    |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7350- | Employee Recruit & Retain  | \$200.00                      |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7405- | Office Supplies            | \$600.00                      |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7415- | Operating                  | \$27,500.00                   |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7430- | Uniforms                   | \$1,500.00                    |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7435- | Small Equipment            | \$1,500.00                    |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7450- | Permits & Fees             | \$1,600.00                    |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7510- | R& M General               | \$210.00                      |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7605- | Security                   | \$500.00                      |
| Expense      | Services and Supplies | 300-340-36-530-00-00-7680- | Training & Education       | \$1,500.00                    |
| Expense      | Services and Supplies | 300-350-46-811-00-00-7340- | Dues & Subscriptions       | \$60.00                       |
| Expense      | Services and Supplies | 300-350-46-811-00-00-7415- | Operating                  | \$11,800.00                   |
| Expense      | Services and Supplies | 300-350-46-811-00-00-7685- | Travel & Conferences       | \$400.00                      |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7340- | Dues & Subscriptions       | \$55.00                       |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7350- | Employee Recruit & Retain  | \$210.00                      |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7415- | Operating                  | \$10,815.00                   |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7420- | Fuel                       | \$4,155.00                    |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7430- | Uniforms                   | \$420.00                      |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7480- | Rental & Lease             | \$16,260.00                   |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7540- | Fleet Maintenance Services | \$11,051.00                   |
| Expense      | Services and Supplies | 300-350-46-820-00-00-7680- | Training & Education       | \$500.00                      |
| Expense      | Services and Supplies | 300-350-46-831-00-00-7415- | Operating                  | \$3,250.00                    |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7300- | Computer & IT Small Equip  | \$1,050.00                    |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7330- | Contractual Services       | \$60.00                       |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7340- | Dues & Subscriptions       | \$2,100.00                    |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7350- | Employee Recruit & Retain  | \$1,050.00                    |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7415- | Operating                  | \$51,000.00                   |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7430- | Uniforms                   | \$1,700.00                    |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7450- | Permits & Fees             | \$2,050.00                    |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 300-350-48-840-00-00-7460- | Postage                    | \$450.00                      |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7510- | R& M General               | \$65,950.00                   |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7515- | R&M Preventative           | \$420.00                      |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7525- | Snow Removal               | \$7,400.00                    |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7530- | Janitorial                 | \$80,900.00                   |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7550- | BLDGS Maintenance Services | \$150,860.00                  |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7605- | Security                   | \$5,160.00                    |
| Expense      | Services and Supplies | 300-350-48-840-00-00-7680- | Training & Education       | \$2,000.00                    |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7330- | Contractual Services       | \$120.00                      |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7340- | Dues & Subscriptions       | \$770.00                      |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7350- | Employee Recruit & Retain  | \$800.00                      |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7415- | Operating                  | \$22,200.00                   |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7425- | Chemical                   | \$20,000.00                   |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7430- | Uniforms                   | \$3,000.00                    |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7450- | Permits & Fees             | \$700.00                      |
| Expense      | Services and Supplies | 300-350-48-850-00-00-7680- | Training & Education       | \$3,610.00                    |
| Expense      | Services and Supplies | 300-350-48-860-00-00-7330- | Contractual Services       | \$95.00                       |
| Expense      | Services and Supplies | 300-350-48-860-00-00-7350- | Employee Recruit & Retain  | \$530.00                      |
| Expense      | Services and Supplies | 300-350-48-860-00-00-7415- | Operating                  | \$7,700.00                    |
| Expense      | Services and Supplies | 300-350-48-860-00-00-7430- | Uniforms                   | \$1,050.00                    |
| Expense      | Services and Supplies | 300-350-48-860-00-00-7435- | Small Equipment            | \$2,900.00                    |
| Expense      | Services and Supplies | 300-350-48-860-00-00-7680- | Training & Education       | \$3,200.00                    |
| Expense      | Services and Supplies | 300-350-48-890-00-00-7330- | Contractual Services       | \$300.00                      |
| Expense      | Services and Supplies | 300-350-48-890-00-00-7415- | Operating                  | \$1,355.00                    |
| Expense      | Services and Supplies | 300-350-48-890-00-00-7430- | Uniforms                   | \$690.00                      |
| Expense      | Services and Supplies | 300-350-48-980-00-00-7010- | Advertising - Paid         | \$1,000.00                    |
| Expense      | Services and Supplies | 300-350-48-980-00-00-7415- | Operating                  | \$9,900.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7200- | Banking Fees & Processing  | \$28,845.00                   |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7310- | Computer License & Fees    | \$140.00                      |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7320- | Computer Supplies          | \$4,000.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7330- | Contractual Services       | \$6,000.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7340- | Dues & Subscriptions       | \$1,325.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7350- | Employee Recruit & Retain  | \$3,300.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7415- | Operating                  | \$13,380.00                   |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7420- | Fuel                       | \$7,560.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7430- | Uniforms                   | \$4,205.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7510- | R& M General               | \$7,500.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7530- | Janitorial                 | \$4,725.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7540- | Fleet Maintenance Services | \$7,525.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7545- | Engineering Services       | \$6,390.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7680- | Training & Education       | \$3,620.00                    |
| Expense      | Services and Supplies | 300-350-48-990-00-00-7685- | Travel & Conferences       | \$300.00                      |
| Expense      | Services and Supplies | 300-360-49-990-00-00-7310- | Computer License & Fees    | \$25,275.00                   |
| Expense      | Services and Supplies | 300-360-49-990-00-00-7330- | Contractual Services       | \$22,350.00                   |
| Expense      | Services and Supplies | 300-360-49-990-00-00-7350- | Employee Recruit & Retain  | \$3,180.00                    |
| Expense      | Services and Supplies | 300-360-49-990-00-00-7405- | Office Supplies            | \$1,050.00                    |
| Expense      | Services and Supplies | 300-360-49-990-00-00-7415- | Operating                  | \$2,100.00                    |
| Expense      | Services and Supplies | 300-360-49-990-00-00-7470- | Printing & Publishing      | \$17,500.00                   |
| Expense      | Services and Supplies | 300-360-49-990-00-00-7510- | R& M General               | \$20,000.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7310- | Computer License & Fees    | \$1,896.50                    |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7330- | Contractual Services       | \$15,081.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7340- | Dues & Subscriptions       | \$585.00                      |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 300-370-43-780-00-00-7350- | Employee Recruit & Retain  | \$1,650.00                    |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7415- | Operating                  | \$74,768.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7420- | Fuel                       | \$13,970.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7430- | Uniforms                   | \$5,350.00                    |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7435- | Small Equipment            | \$1,402.50                    |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7450- | Permits & Fees             | \$474.00                      |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7480- | Rental & Lease             | \$15,740.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7510- | R& M General               | \$82,900.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7515- | R&M Preventative           | \$4,200.00                    |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7525- | Snow Removal               | \$700.00                      |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7540- | Fleet Maintenance Services | \$68,932.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7545- | Engineering Services       | \$3,043.00                    |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7550- | BLDGS Maintenance Services | \$65,030.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7605- | Security                   | \$17,070.00                   |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7680- | Training & Education       | \$1,600.00                    |
| Expense      | Services and Supplies | 300-370-43-780-00-00-7685- | Travel & Conferences       | \$4,400.00                    |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7010- | Advertising - Paid         | \$1,850.00                    |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7310- | Computer License & Fees    | \$30.00                       |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7330- | Contractual Services       | \$120.00                      |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7340- | Dues & Subscriptions       | \$500.00                      |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7350- | Employee Recruit & Retain  | \$500.00                      |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7415- | Operating                  | \$26,450.00                   |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7430- | Uniforms                   | \$600.00                      |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7450- | Permits & Fees             | \$395.00                      |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7460- | Postage                    | \$100.00                      |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7510- | R& M General               | \$23,724.00                   |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7545- | Engineering Services       | \$1,521.00                    |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7550- | BLDGS Maintenance Services | \$30,670.00                   |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7605- | Security                   | \$1,100.00                    |
| Expense      | Services and Supplies | 300-380-45-880-00-00-7680- | Training & Education       | \$400.00                      |
| Expense      | Services and Supplies | 390-000-35-790-00-00-7450- | Permits & Fees             | \$965.00                      |
| Expense      | Services and Supplies | 390-000-35-990-00-00-7510- | R& M General               | \$0.00                        |
| Expense      | Services and Supplies | 390-000-38-530-00-00-7435- | Small Equipment            | \$1,500.00                    |
| Expense      | Services and Supplies | 390-000-38-530-00-00-7450- | Permits & Fees             | \$1,160.00                    |
| Expense      | Services and Supplies | 390-000-38-530-00-00-7550- | BLDGS Maintenance Services | \$16,265.00                   |
| Expense      | Services and Supplies | 390-000-38-530-00-00-7605- | Security                   | \$320.00                      |
| Expense      | Services and Supplies | 390-000-38-790-00-00-7450- | Permits & Fees             | \$940.00                      |
| Expense      | Services and Supplies | 390-000-38-990-00-00-7510- | R& M General               | \$0.00                        |
| Expense      | Services and Supplies | 390-000-39-530-00-00-7435- | Small Equipment            | \$1,500.00                    |
| Expense      | Services and Supplies | 390-000-39-530-00-00-7450- | Permits & Fees             | \$1,160.00                    |
| Expense      | Services and Supplies | 390-000-39-530-00-00-7550- | BLDGS Maintenance Services | \$15,615.00                   |
| Expense      | Services and Supplies | 390-000-39-530-00-00-7605- | Security                   | \$420.00                      |
| Expense      | Services and Supplies | 390-000-39-710-00-00-7300- | Computer & IT Small Equip  | \$2,500.00                    |
| Expense      | Services and Supplies | 390-000-39-710-00-00-7350- | Employee Recruit & Retain  | \$1,000.00                    |
| Expense      | Services and Supplies | 390-000-39-710-00-00-7415- | Operating                  | \$4,945.00                    |
| Expense      | Services and Supplies | 390-000-39-710-00-00-7430- | Uniforms                   | \$3,150.00                    |
| Expense      | Services and Supplies | 390-000-39-710-00-00-7510- | R& M General               | \$1,800.00                    |
| Expense      | Services and Supplies | 390-000-39-710-00-00-7680- | Training & Education       | \$800.00                      |
| Expense      | Services and Supplies | 390-000-39-710-00-00-7685- | Travel & Conferences       | \$2,500.00                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7310- | Computer License & Fees    | \$1,926.50                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7330- | Contractual Services       | \$10,136.00                   |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7340- | Dues & Subscriptions       | \$585.50                      |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 390-000-39-780-00-00-7350- | Employee Recruit & Retain  | \$1,600.00                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7415- | Operating                  | \$51,390.00                   |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7420- | Fuel                       | \$10,090.00                   |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7430- | Uniforms                   | \$5,000.00                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7435- | Small Equipment            | \$1,402.50                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7480- | Rental & Lease             | \$27,946.00                   |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7510- | R& M General               | \$29,660.00                   |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7515- | R&M Preventative           | \$2,625.00                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7525- | Snow Removal               | \$4,200.00                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7540- | Fleet Maintenance Services | \$69,032.00                   |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7680- | Training & Education       | \$2,600.00                    |
| Expense      | Services and Supplies | 390-000-39-780-00-00-7685- | Travel & Conferences       | \$4,400.00                    |
| Expense      | Services and Supplies | 390-000-39-850-00-00-7350- | Employee Recruit & Retain  | \$1,200.00                    |
| Expense      | Services and Supplies | 390-000-39-850-00-00-7415- | Operating                  | \$22,450.00                   |
| Expense      | Services and Supplies | 390-000-39-850-00-00-7425- | Chemical                   | \$15,004.00                   |
| Expense      | Services and Supplies | 390-000-39-850-00-00-7430- | Uniforms                   | \$3,000.00                    |
| Expense      | Services and Supplies | 390-000-39-850-00-00-7435- | Small Equipment            | \$735.00                      |
| Expense      | Services and Supplies | 390-000-39-850-00-00-7450- | Permits & Fees             | \$2,250.00                    |
| Expense      | Services and Supplies | 390-000-39-850-00-00-7680- | Training & Education       | \$2,000.00                    |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7200- | Banking Fees & Processing  | \$22,915.00                   |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7310- | Computer License & Fees    | \$1,260.00                    |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7330- | Contractual Services       | \$120.00                      |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7415- | Operating                  | \$9,000.00                    |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7420- | Fuel                       | \$660.00                      |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7450- | Permits & Fees             | \$16,000.00                   |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7480- | Rental & Lease             | \$16,980.00                   |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7510- | R& M General               | \$86,100.00                   |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7540- | Fleet Maintenance Services | \$7,136.00                    |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7545- | Engineering Services       | \$6,390.00                    |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7550- | BLDGS Maintenance Services | \$97,695.00                   |
| Expense      | Services and Supplies | 390-000-39-990-00-00-7605- | Security                   | \$1,380.00                    |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7310- | Computer License & Fees    | \$1,260.00                    |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7330- | Contractual Services       | \$53,000.00                   |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7350- | Employee Recruit & Retain  | \$700.00                      |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7405- | Office Supplies            | \$600.00                      |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7415- | Operating                  | \$2,400.00                    |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7430- | Uniforms                   | \$2,200.00                    |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7440- | Tools                      | \$1,400.00                    |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7490- | Repair Parts               | \$106,000.00                  |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7510- | R& M General               | \$3,800.00                    |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7680- | Training & Education       | \$900.00                      |
| Expense      | Services and Supplies | 400-410-51-900-00-00-7685- | Travel & Conferences       | \$2,000.00                    |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7310- | Computer License & Fees    | \$1,050.00                    |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7330- | Contractual Services       | \$24,900.00                   |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7350- | Employee Recruit & Retain  | \$500.00                      |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7405- | Office Supplies            | \$300.00                      |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7415- | Operating                  | \$1,900.00                    |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7430- | Uniforms                   | \$1,200.00                    |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7440- | Tools                      | \$1,200.00                    |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7490- | Repair Parts               | \$88,000.00                   |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7510- | R& M General               | \$2,900.00                    |
| Expense      | Services and Supplies | 400-410-51-910-00-00-7680- | Training & Education       | \$1,000.00                    |

| Account Type | Category              | Account                    | Account Description        | 2023 Original Approved Budget |
|--------------|-----------------------|----------------------------|----------------------------|-------------------------------|
| Expense      | Services and Supplies | 400-410-51-920-00-00-7310- | Computer License & Fees    | \$1,050.00                    |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7330- | Contractual Services       | \$59,000.00                   |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7350- | Employee Recruit & Retain  | \$400.00                      |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7405- | Office Supplies            | \$400.00                      |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7415- | Operating                  | \$1,800.00                    |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7430- | Uniforms                   | \$600.00                      |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7440- | Tools                      | \$1,200.00                    |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7490- | Repair Parts               | \$103,500.00                  |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7510- | R& M General               | \$1,950.00                    |
| Expense      | Services and Supplies | 400-410-51-920-00-00-7680- | Training & Education       | \$450.00                      |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7010- | Advertising - Paid         | \$1,575.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7300- | Computer & IT Small Equip  | \$4,000.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7310- | Computer License & Fees    | \$19,425.00                   |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7330- | Contractual Services       | \$4,410.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7340- | Dues & Subscriptions       | \$1,600.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7350- | Employee Recruit & Retain  | \$1,100.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7405- | Office Supplies            | \$745.00                      |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7415- | Operating                  | \$7,500.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7420- | Fuel                       | \$1,920.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7430- | Uniforms                   | \$1,100.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7460- | Postage                    | \$960.00                      |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7540- | Fleet Maintenance Services | \$6,626.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7680- | Training & Education       | \$9,000.00                    |
| Expense      | Services and Supplies | 400-420-52-930-00-00-7685- | Travel & Conferences       | \$2,500.00                    |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7350- | Employee Recruit & Retain  | \$950.00                      |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7415- | Operating                  | \$4,200.00                    |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7420- | Fuel                       | \$8,820.00                    |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7430- | Uniforms                   | \$3,150.00                    |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7440- | Tools                      | \$1,260.00                    |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7515- | R&M Preventative           | \$187,285.00                  |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7520- | R&M Corrective             | \$194,150.00                  |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7540- | Fleet Maintenance Services | \$27,576.00                   |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7680- | Training & Education       | \$1,500.00                    |
| Expense      | Services and Supplies | 400-430-53-940-00-00-7685- | Travel & Conferences       | \$1,000.00                    |



## **EXHIBIT "D"**

## RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

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**From:** <s4s@ix.netcom.com>  
**To:** Melissa N. Robertson <mnr@ivgid.org>  
**Cc:** Matthew Dent <dent\_trustee@ivgid.org>, Sara Schmitz <trustee\_schmitz@ivgid.org>, Michaela Tonking <tonking\_trustee@ivgid.org>, Ray Tulloch <tulloch\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>  
**Subject:** RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget  
**Date:** Feb 7, 2023 3:41 PM

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Thank you Melissa -

This is NOT what I requested to examine. What I asked to examine as you can see below were records which disclose the name of each and every expenditure, the amount budgeted, and the chart of account number assigned for such expenditure which was bundled together and summarized under services and supplies. What you've provided is a summary by chart of account category of each and every category of expenditure. I don't want to examine the summary. I want to examine each and every expenditure. When will you be providing what I asked to examine.

And for the benefit of the Board, do you get it now? Do any of you honestly believe that staff haven't buried all sorts of questionable expenditures into the summary provided? And if that's the case, how would any of us know unless we examined each and every expenditure that was bundled together into these summaries? I can't tell if Sara is going to be satisfied with what Melissa provided. But I'm not.

Respectfully, Aaron

-----Original Message-----

**From:** Melissa N. Robertson <mnr@ivgid.org>  
**Sent:** Feb 7, 2023 11:21 AM  
**To:** s4s@ix.netcom.com <s4s@ix.netcom.com>  
**Cc:** Matthew Dent <dent\_trustee@ivgid.org>, Sara Schmitz <trustee\_schmitz@ivgid.org>, Michaela Tonking <tonking\_trustee@ivgid.org>, Ray Tulloch <tulloch\_trustee@ivgid.org>  
**Subject:** RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Mr. Katz,

Attached is the information responsive to your Public Records Request for FY2022/23 line-item budget detail for Supplies and Services.

As requested, the report includes the description of the expenditure, Chart of Account number assigned and the dollar amount budgeted.

Thank you.

**Melissa Robertson**

District Clerk  
 Incline Village General Improvement District  
 893 Southwood Boulevard  
 Incline Village Nevada 89451  
 P: 775-832-1268  
[mnr@ivgid.org](mailto:mnr@ivgid.org)  
<http://yourtahoeplace.com>

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>  
**Sent:** Wednesday, February 1, 2023 3:25 PM  
**To:** Melissa N. Robertson <mnr@ivgid.org>  
**Cc:** Susan A. Herron <sah@ivgid.org>; Matthew Dent <dent\_trustee@ivgid.org>; Sara Schmitz <trustee\_schmitz@ivgid.org>; Michaela Tonking <tonking\_trustee@ivgid.org>; Ray Tulloch

<tulloch\_trustee@ivgid.org>

**Subject:** RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

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Thank you.

Why are you ccing Ms. Herron on this?

Your response is not in accord with the NPRA. Furthermore, I don't want to unnecessarily wait another 17+ days for records that are available now. And furthermore still, I do not believe that what I have asked to examine is going to be in the next Board meeting packet. And furthermore still, I asked for my materials in M/S Excel format. I have NEVER seen a Board packet in that format. So I don't expect what I requested will be in that format if and when. And furthermore still, I fully expect that what I have asked to examine is going to consist of many hundreds of printed 8-1/2" x 11" paper. Since I cannot conceive of this large a packet of materials, all you're accomplishing now is making me wait for another three weeks to tell you that what's in the Board packet is NOT what I have asked to examine.

I want to examine what I requested, not what Trustee Schmitz requested, now.

Board members. As long as Ms Herron's dirty hands remain on responses such as this one to NPRA requests, the outcome will be no different. Concealment. Please intervene now to compel staff to produce the records I have requested to examine with the NPRA specified time required therefore.

Thank you for your cooperation. Aaron Katz

-----Original Message-----

From: Melissa N. Robertson <mnr@ivgid.org>

Sent: Feb 1, 2023 3:01 PM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>

Cc: Susan A. Herron <sah@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Hi Mr. Katz,

Staff has advised that they will be presenting the budget in the form requested by Trustee Schmitz that you reference below at the 2/22/2023 Budget Workshop. As such, you will receive this material in your printed packet on or about 2/17/2023. Thank you for your patience.

**Melissa Robertson**

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

[mnr@ivgid.org](mailto:mnr@ivgid.org)

<http://yourtahoeplace.com>

From: s4s@ix.netcom.com <s4s@ix.netcom.com>

Sent: Monday, January 30, 2023 12:38 AM

To: Melissa N. Robertson <mnr@ivgid.org>; Melissa N. Robertson <mnr@ivgid.org>

Subject: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Melissa -

As you know, at the last IVGID Board meeting Mr. Navazio represented to Trustee Schmitz that staff had an internal, line by line breakdown, of each and every expenditure included in the current budget under the "services and supplies" moniker, and that he would make it available for Trustee Schmitz's review.

Well I want to examine the same as well. And that's for each of the District's funds and sub-funds where "services and supplies" are identified as an expense. I want records which disclose the name of each and every expenditure, the amount budgeted, and the chart of account number assigned.

And if these records exist in M/S Excel format, that's the format I would like to examine them in. You will note that NRS 239.010(5)(a) makes it clear that the custodian of records "shall not refuse to provide a copy of that public record in the medium that is requested because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium."

Thank you for your cooperation. Aaron Katz

## **EXHIBIT "E"**

## Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Where Are the Records For All Expenses Assigned to the Community Services, Beach and Utility Services and Supplies Category Moniker?

---

**From:** <s4s@ix.netcom.com>  
**To:** "Dent Matthew" <dent\_trustee@ivgid.org>  
**Cc:** "Schmitz Sara" <schmitz\_trustee@ivgid.org>, "Tonking Michaela" <tonking\_trustee@ivgid.org>, "Tulloch Ray" <tulloch\_trustee@ivgid.org>, "Noble Dave" <noble\_trustee@ivgid.org>  
**Subject:** Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Where Are the Records For All Expenses Assigned to the Community Services, Beach and Utility Services and Supplies Category Moniker?  
**Date:** Feb 20, 2023 2:05 PM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

I keep telling you that our staff, particularly Mr. Navazio and his team, are liars, cheaters and deceivers. And now we have more evidence which relates directly to the budget process.

For years I have been complaining that the Board has no idea what it is approving to expend in a budget inasmuch as most of those expenses are buried under the umbrella "services and supplies," and staff refuse to provide a break down of each and every intended expense which goes into number.

Finally at the Board's January 25, 2023 Board budget workshop meeting, Trustee Schmitz asked if staff had that data and if so, if it could be provided. And Mr. Navazio's response was yes, and he would provide Trustee Schmitz with the same.

As a result, on January 30, 2023 I made a public records ("NPRO") request for the same materials. Specifically, I asked to examine each and every expenditure included in the current budget under the generic "services and supplies" moniker under the Community Services, Beach and Utility Funds.

On February 1, 2023 Melissa responded with staff's first lie on this subject: Instead of providing me with the materials to examine or a date when those materials would be available for my examination, I was told that "staff has advised that they will be presenting the budget in the form requested...at the 2/22/2023 Budget Workshop. As such, you will receive this material in your printed packet on or about 2/17/2023."

This wasn't good enough for me so later that day I objected and reaffirmed that I wanted to examine them now!

And on February 7, 2023, Melissa provided me with a fourteen (14) page document which according to her represented a "FY2022/23 line-item budget detail for supplies and services." But it did not. And that same day I informed Melissa of the same. The problem was that rather than providing each and every expense going into services and supplies, staff provide a summary of such expenses, broken down by individual chart of account number. Therefore rather than seeing each and every individual expense, I saw a summary of expenses for each and every chart of account number.

SO I AM STILL WAITING.

Meanwhile the Board packet for Wednesday's Board workshop has come out and it is online. I have gone through the



same in detail and have discovered that contrary to Melissa's representations, the services and supplies materials I had requested to examine was NOT included in that packet.

So Mr. Navazio and company are proceeding regardless of this fact, even though it is a complete waste. Mr. Navazio wants the Board to accept his baseline budget starting with the current fiscal year's budget. Except the Board has no idea of the particulars of the current fiscal year's budget because staff have refused to provide the particulars. How then can staff expand upon those particulars and expect the Board to have a clue?

If staff is going to be dirty with the public, then I'm going to be dirty with staff. Step your collective feet down and not allow staff to proceed with their dog and pony budget workshop show until they produced the services and supplies records I have asked to examine which staff represented would be produced on/about February 17, 2023?

It's that simple!

And if you refuse, you don't have a clue and you are in essence rubber stamping whatever it is that staff have manufactured.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –  
AGENDA ITEMS G(4) AND G(5) – WHETHER TO IMPRESS THE ATTORNEY-  
CLIENT PRIVILEGE ON THE PRODUCT OF A SERIES OF PUBLIC RECORD  
("NPRA") REQUESTS TO PREVENT DISCLOSURE**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district<sup>3</sup>, or Washoe County, or more preferably, IVGID should simply be dissolved<sup>3</sup>. However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat<sup>4</sup>. it’s the same old, same old. And here we have another example. Supporting staff’s assertion of attorney-client privilege to prevent the disclosure of legitimate public records entitled to examination. And that’s the purpose of this written statement.

**Prologue:** This agenda item is a red herring. Staff attempt to frame it as an attorney-client privilege issue. In other words, just because an attorney was involved, that makes it attorney-client.

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

<sup>3</sup> NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

<sup>4</sup> This is the justification staff claims for its involuntary assessment of the Recreation (“RFF”) and Beach (“BFF”) Facility Fees (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2.\\_-Recreation\\_Standby\\_and\\_Service\\_Charges.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-Recreation_Standby_and_Service_Charges.pdf)).

But that's not accurate. As the reader will see the attorney-client privilege is limited to communications between an attorney and his/her client. But where a client has already communicated with his/her attorney and the fact that there is to be work product has been disclosed to others, there is no attorney-client privilege to assert. At best there is an attorney work product privilege to assert. But here there isn't for the simple reason that this privilege only exists in preparation for litigation. Here there is no litigation. Nor is it contemplated. Which means there's no basis to prevent the public from examining public records otherwise available for examination.

**My E-Mail of February 20, 2023:** On February 20, 2023 I sent an e-mail to the Board sharing my views on this subject<sup>5</sup>. Rather than re-stating all that is included therein, I simply direct the reader to that e-mail.

**Conclusion:** The reason staff objects to the disclosure of these materials is because they're likely going to be embarrassing to staff. Or indicate some wrongdoing on their behaves. Or who knows? Maybe even criminal conduct! It's time the Board let the chips fall where they may. Direct your staff to turnover all the public records requested free of any attorney-client or other privilege.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers depending upon how the Board drafts the survey questions.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>5</sup> That e-mail is attached as Exhibit "A" to this written statement.

## **EXHIBIT "A"**

## Agenda Items G(4) and G(5) to Feb 22, 2023 IVGID Board Meeting - Whether to Assert Attorney-Client Privilege to Disclosure of Public Records or to Disclose Public Records and Redact Privileged Matters Therefrom

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**From:** <s4s@ix.netcom.com>  
**To:** "Dent Matthew" <dent\_trustee@ivgid.org>  
**Cc:** "Schmitz Sara" <schmitz\_trustee@ivgid.org>, "Tonking Michaela" <tonking\_trustee@ivgid.org>, "Tulloch Ray" <tulloch\_trustee@ivgid.org>, "Noble Dave" <noble\_trustee@ivgid.org>  
**Subject:** Agenda Items G(4) and G(5) to Feb 22, 2023 IVGID Board Meeting - Whether to Assert Attorney-Client Privilege to Disclosure of Public Records or to Disclose Public Records and Redact Privileged Matters Therefrom  
**Date:** Feb 20, 2023 9:55 AM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

Before I begin my comments on this agenda item, I feel it's important to get some missing facts on the record.

Before Mike Abel, Frank Wright and Margaret Martini made their respective Public Records Act ("NPRA") requests [1) unredacted invoices dated from Dec 2021 to Jan 10, 2023 from legal firm Thorndal Armstrong Delk Balkenbush Eisinger; 2) emails, memorandum or other written materials related to the Scope of Services to be provided by Thorndal Armstrong Delk Balkenbush Eisinger per the engagement letter dated Dec 8, 2021 and accepted by General Manager Winquest Dec 20, 2021; 3) any "work product" such as recommendations and/or opinion or report or legal definitions or other materials as the engagement letter dated Dec 9, 2021 stated opinion and recommendation were to be provided], I made a similar request. My request was for all:

- 1) Writings originating from the Balkenbush law firm to anyone at IVGID making any recommendations or rendering any opinions re Ordinance No. 7, the Beach Deed, proposed modifications to Ordinance No. 7; and,
- 2) Invoices originating from the Balkenbush law firm evidencing billings associated with the matters identified in paragraph 1) above.

And what was Ms. Herron's response? She asserted there were no such writings responding to my paragraph 1) request above and because of this fact, there was nothing for her to make available for my examination. And although she provided copies of the Balkenbush law firm's invoicing (responding to paragraph 2 above), the details giving rise to each billing entry had been redacted.

And I want each of you to understand that when Ms. Herron provided the response and records that she did, AT NO TIME DID SHE ASSERT ANY PRIVILEGE, ATTORNEY-CLIENT OR OTHERWISE, NOR CLAIM OF CONFIDENTIALITY. NONE! Nor did she cite me to the specific statute or other legal authority that made the public books or records I had asked to examine, or any parts thereof, confidential.

Although the staff memo in support of this agenda item (see page 204 of the Board packet in support of this agenda item) states "this item is an opportunity for the Board of Trustees to consider whether not to assert privilege in the documents," that's NOT what it really is.

1. For starters, the above-facts mean that any Johnny-come-lately claim of privilege staff now assert HAS BEEN WAIVED [staff had five business days to raise it {NRS 239.0107(1)} and they didn't!] And if it was waived insofar as I am concerned, it was waived insofar as Mike Able, Frank Wright and Margaret Martini are all concerned. And since any

claim of privilege has been waived, the Board should direct staff to release all of the requested documents for public examination.

Now in further support of the preceding, consider the following:

2. The Requested Documents Are All Public Records Subject to Disclosure: NAC 239.101 defines the "record(s) of a local governmental entity" or "record" as meaning "information that is created or received pursuant to a law or ordinance, or in connection with the transaction of the official business of any office or department of a local governmental entity, including, without limitation, all documents, papers, letters, bound ledger volumes, maps, charts, blueprints, drawings, photographs, films, newspapers received pursuant to NRS 247.070, recorded media, financial statements, statistical tabulations and other documentary materials or information, regardless of physical form or characteristic." So are we in agreement so far that all of the documents requested were and are public records subject to the NPRA?

3. The Custodian of a Local Governmental Entity's Public Records Responsibilities Once He/She Receives a NPRA Request: NRS 239.010(1) instructs that "unless otherwise declared by law to be confidential, all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records."

NRS 239.010(3) instructs that "a governmental entity that has legal custody or control of a public book or record shall not deny a request made pursuant to subsection 1 to inspect or copy or receive a copy of a public book or record on the basis that the requested public book or record contains information that is confidential if the governmental entity can redact, delete, conceal or separate, including, without limitation, electronically, the confidential information from the information included in the public book or record that is not otherwise confidential."

NRS 239.0107(1) instructs that "Not later than the end of the fifth business day after the date on which the person who has legal custody or control of a public book or record of a governmental entity receives a written or oral request from a person to inspect, copy or receive a copy of the public book or record, a governmental entity shall do one of the following, as applicable: (a) Except as otherwise provided in subsection 2, allow the person to inspect or copy the public book or record... (b) If the governmental entity does not have legal custody or control of the public book or record, provide to the person, in writing: (1) Notice of the fact that it does not have legal custody or control of the public book or record; and (2) The name and address of the governmental entity that has legal custody or control of the public book or record, if known."

NRS 239.0107(1)(d) instructs that "If the governmental entity must deny the person's request because the public book or record, or a part thereof, is confidential, provide to the person, in writing: (1) Notice of that fact; and (2) A citation to the specific statute or other legal authority that makes the public book or record, or a part thereof, confidential." Remember that here Ms. Herron failed to provide this citation when she denied my NPRA request.

4. Understand That the Attorney-Privilege Belongs to the Client and NOT to the Attorney: Therefore it doesn't matter what Josh recommends! Now why does the Board want to redact billing invoices originating from the Balenbush law firm? Weren't these invoices paid for by local parcel owners' RFF like every other vendor's invoices? So why don't local parcel owners have the right to examine those invoices? What's so "confidential" about ANYTHING which appears on those invoices?

Further, recall that Susan Herron told me there were no writings whatsoever in response to my NPRA request and for this reason, I was provided with none. What if it turns out Ms. Herron wasn't telling the truth? What if she was concealing written recommendations and opinions originating from the Balkenbush law firm that might be referenced in the invoicing which has been redacted? And how would any of us know? What if there are references in the Balenbush law firm





public book or record, or a part thereof, is confidential." Given the above-questions as to whether or not the Balkenbush law firm's billing invoices are confidential or privileged, this burden is additional evidence that in weighing the equities, the Legislature intended public records be subject to examination unless... Since here there is no unless, the Board should compel turnover of the requested invoices.

10. Putting Aside Staff's Waiver of Any Attorney-Client Privilege, There is No Legal Authority to Redact 100% of the Balkenbush's Invoices (Which is What Josh in Essence is Recommending): Recall NRS 239.010(3) above which instructs that a governmental entity in possession of a public record MUST "redact...the confidential information from the information included in the public book or record that is not otherwise confidential," and it CANNOT "redact, delete, conceal nor separate...the (portion)...that is not otherwise confidential." NOT everything on the Balkenbush firm's invoicing is confidential. For instance, if some letter, e-mail or other writing were prepared on a certain date, and there were no description of the contents, this portion of the entry would not be confidential. And so on and so forth.

Yet rather than redacting only portions of the Balkenbush firm's invoicing claimed to be privileged, staff have in essence redacted EVERYTHING. Because this is impermissible, the District may not refuse to make the Balkenbush law firm invoices available for examination.

Bottom line there is no justification for what staff have done insofar as records relating to the Balkenbush law firm's review and recommendations as requested by the Ordinance No. 7 committee. I urge the Board to direct staff to immediately make the same available for public examination.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –  
AGENDA ITEM G(1) – WORTHLESS “GOAL” PARAMETERS FOR FUTURE  
GENERAL MANAGER EVALUATIONS**

**Introduction:** Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district<sup>3</sup>, or Washoe County, or more preferably, IVGID should simply be dissolved<sup>3</sup>. However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat<sup>4</sup>. it’s the same old, same old. And here we have another example. Coming up with “goal” parameters for our GM so they can be used insofar as future GM evaluations are concerned. And that’s the purpose of this written statement.

**Prologue:** Why do we need to come up with “goals” for our GM so they can be used in future evaluations? Since he has a written contract with the District and these goals are not included therein so any inability would not be a basis for breach, what is the purpose? I can only think of one. To just

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<sup>1</sup> Go to <https://www.djkhaledofficial.com/>.

<sup>2</sup> NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

<sup>3</sup> NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

<sup>4</sup> This is the justification staff claims for its involuntary assessment of the Recreation (“RFF”) and Beach (“BFF”) Facility Fees (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2.\\_-\\_Recreation\\_Standby\\_and\\_Service\\_Charges.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-_Recreation_Standby_and_Service_Charges.pdf)).

some discretionary bonus in addition to his compensation. That makes the subject agenda item a complete waste and unnecessary added expense.

**My E-Mail of February 20, 2023:** On February 20, 2023 I sent an e-mail to the Board sharing my views on this subject<sup>5</sup>. Rather than re-stating all that is included therein, I simply direct the reader to that e-mail.

**Conclusion:** Don't we have enough agenda items to be dealing with as opposed to throwing in yet another? So why this one? And exactly what benefit does it advance? I say what a waste!

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers depending upon how the Board drafts the survey questions.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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<sup>5</sup> That e-mail is attached as Exhibit "A" to this written statement.

## **EXHIBIT "A"**

## Agenda Item G(1) to Feb 22, 2023 IVGID Board Meeting - Designating the Parameters For Future GM Evaluations

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**From:** <s4s@ix.netcom.com>  
**To:** "Dent Matthew" <dent\_trustee@ivgid.org>  
**Cc:** "Schmitz Sara" <schmitz\_trustee@ivgid.org>, "Tonking Michaela" <tonking\_trustee@ivgid.org>, "Tulloch Ray" <tulloch\_trustee@ivgid.org>, "Noble Dave" <noble\_trustee@ivgid.org>  
**Subject:** Agenda Item G(1) to Feb 22, 2023 IVGID Board Meeting - Designating the Parameters For Future GM Evaluations  
**Date:** Feb 20, 2023 11:35 AM

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Chairperson Dent and Other Honorable Members of the IVGID Board -

Here we have another staff initiative purportedly seeking "direction on the District General Manager('s) evaluation process and the potential weighting of District General Manager goals as part of th(at)...process." This would be in anticipation of a review forecasted to be in May/June 2022. I say garbage, garbage, garbage! And let's recognize this for what it really is. A procedural means to give our GM a compensation bonus. A bonus HE DOESN'T DESERVE!

A therapist friend of mine told me and others many years ago that "your conscious mind knows many things about many subjects. But your subconscious mind just knows."

Well I believe this instruction has application to this agenda item. And my subconscious mind just knows that this whole process is garbage, garbage, garbage and intended to accomplish one result. A GM bonus. Wake up and smell the coffee Mrs. Bueller!

Rightly or wrongly, Indra has a contract with the District. Whether or not he satisfies artificial goals established by anyone, isn't going to change that contract. Similarly, his failure to satisfy those goals will either create or fail to create a basis for a contract breach. So if the failure to satisfy these goals doesn't constitute a breach of contract, who cares? Why are we talking about it?

What this process is really all about, is setting a mechanism for awarding Indra a compensation bonus. Remember, his contract already provides for yearly salary increases based upon COLAs. The subject of a bonus is something different, and it is not compelled under the contract. We don't need a contract provision which states the Board may consider a bonus, for the subject of a possible bonus to be agendized and discussed. So why are we even going through the endeavor? Since I and others I know are of the opinion there should be no bonus whatsoever, that's the end of the discussion as far as we're concerned. And if Indra isn't happy with this outcome, then I say too bad. You're the one who negotiated your employment contract. If it doesn't include a provision for a mandatory bonus, that's your fault because you didn't include it.

Moreover, we don't need to consider any goals to conclude Indra is not entitled to a bonus on top of his outrageously high salary and benefits. Consider his Ordinance No. 7 Committee.

He establishes a committee and then doesn't listen to the committee's recommendations. The committee asks for recommendations, review and opinions. Indra gets these from the Balkenbush law firm, and then refuses to share the substance with the committee. Then he receives \$49K worth of billings, and he prevents members of the committee from examining the contents without redactions. Then he tells the public the cost of these attorney's fees will be paid for and assigned to the Beach Fund because we're dealing with the beach deed and beach access. And then behind our backs,