



NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on Wednesday, April 14, 2021 in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directives 006, 016, 018, 021, 026, and 029, this meeting is closed to the public and attendance is limited to members of the Board of Trustees and essential staff. Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to info@ivgid.org by 4:00 p.m. on Wednesday, April 14, 2021) or via telephone (the telephone number will be posted to our website on the day of the meeting).

Presentation of the *Loss Control Excellence Award* by Marshall Smith, POOL/PACT Risk Manager, which was recently awarded to IVGID by POOL/PACT. The Loss Control Excellence program is an independent assessment of IVGID’s departments for compliance with industry best practices.
(Pages 3 - 5)

- 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. REVIEW OF THE LONG RANGE CALENDAR *(for possible action)* - **page 6**
- F. DISTRICT GENERAL COUNSEL UPDATE *(for possible action)*
 - 1. District General Counsel Joshua Nelson – Mark Smith vs IVGID: Case No. CV18-01564 – Board requested payment record update – informational only - **page 7**
- G. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.
 - 1. Tri-Strategies Verbal Legislative Update *(for possible action)* - **pages 8 - 11**
 - 2. Treasurers Report *(for possible action)*
 - A. Payment of Bills *(for possible action)* *(For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)* - **page 12**

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 • FAX (775) 832-1122

www.yourtahoeplace.com

001



NOTICE OF MEETING

Agenda for the Board Meeting of April 14, 2021 - Page 2

- H. **CONSENT CALENDAR** (*for possible action*) (In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the consent calendar and that the matter shall be removed and addressed in the General Business section of the meeting. A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.)
 - 1. Golf Rates – Conformed to the Board of Trustees request made at their March 31, 2021 Board of Trustees meeting (Requesting Staff Member: Director of Community Services/Golf Darren Howard) - **pages 13 - 29**
- I. **GENERAL BUSINESS** (*for possible action*)
 - 1. Receipt of Fiscal Year 2021/2022 Tentative Budget (Requesting Staff Member: District General Manager Indra Winquest and Director of Finance Paul Navazio) - **pages 30 - 195**
- J. **APPROVAL OF MINUTES** (*for possible action*)
 - 1. Meeting Minutes of March 31, 2021 - **pages 196 - 247**
- K. **REPORTS*** (*Reports are intended to inform the Board and/or public*)

There are no Reports for this agenda.
- L. **FINAL PUBLIC COMMENTS*** - Limited to a maximum of three (3) minutes in duration.
- M. **ADJOURNMENT** (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday April 9, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of April 14, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

- 1. IVGID Anne
- 2. Incline Village
- 3. Crystal Bay Post
- 4. Raley's Shopping
- 5. Incline Village
- 6. IVGID's
- 7. The Chateau at Incline Village

SUSPENDED – STATE OF NEVADA EXECUTIVE DEPARTMENT, DECLARATION OF EMERGENCY, DIRECTIVES 006, 016, 018, 021, 026, AND 029.

- Vorderbruggen Building (Administrative Offices)
- Post Office
- Office Center
- Branch of Washoe County Library
- Recreation Center

/s/ **Susan A. Herron, CMC**
Susan A. Herron, CMC
District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

Board of Trustees: Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Michaela Tonking.

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. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoepace.com; go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.

*NRS 241.020(2) and (10): 2. Except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting ...10. As used in this section, "emergency" means an unforeseen circumstance which requires immediate action and includes, but is not limited to: (a) Disasters caused by fire, flood, earthquake or other natural causes; or (b) Any impairment of the health and safety of the public.



Contact: Marshall Smith, POOL/PACT Risk Manager
775-885-7475 or marshallsmith@poolpact.com

FOR IMMEDIATE RELEASE

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECEIVES RECOGNITION AND CASH AWARD FOR
EXCELLENCE IN RISK MANAGEMENT**

CARSON CITY, NV. (March 31, 2021) – The Incline Village General Improvement District (IVGID) has been awarded the prestigious *Loss Control Excellence Program Award (LCEP)* for its demonstration of risk and related management excellence and commitment to the health, safety, and welfare of its staff and the public it serves.

The LCEP award can be achieved only after a rigorous and comprehensive review of each of an entity’s policies and procedures by an independent audit.

In 1996 by POOL/PACT, (a non-profit organization comprised of over 120 public entities throughout Nevada) launched this program as an incentive to achieve loss control excellence among its members. The audit includes intensive review of each of an entity’s individual departments.

The following IVGID personnel were involved with the audit process:

John Dollar, Safety Specialist
Curtis Trujillo, SR. Human Resource Analyst, Risk Management
Mike Gove, Director of Information Technology
Paul Navazio, Director of Finance
Steven Phillips, Parks Superintendent
Robert Lochridge, Public Works Superintendent

John Dollar, IVGID Safety Specialist notes “The management staff at IVGID is constantly striving to make sure that our programs and policies are the best they can be for the benefit of our staff and citizens we serve. Going through POOL/PACT’s rigorous *Loss Control Excellence Program* audit for the last 4 months confirmed that in most areas we were.



The POOL/PACT Risk Management Staff who conducted the audit were professional and skilled in risk management best practices and we appreciate their dedication and hard work. We did adopt and modify our policies where needed. We try to instill in every employee IVGID's values and mission statements: 'We are dedicated people providing quality service, for our community and environment, with integrity and teamwork.' This prestigious award from an independent auditing agency, shows that we really mean it."

"As the District General Manager, we are honored to accept this award. The team that achieved this success worked extremely hard and, on behalf of all the District employees, we congratulate them. During especially difficult times, they came together and accomplished the task. As a District that lives and breathes our mantra – *One District – One Team*, all of us are grateful and humbled to be receiving this recognition. Thank you!"

Indra Winquest – General Manager, IVGID



Check presentation: March 31, 2021, Incline Village Beach

(From left to right:

Steven Phillips, Curtis Trujillo, Marshall Smith, POOL/PACT, Bob Lochridge, Indra Winquest, John Dollar, Paul Navazio)



The Nevada Public Agency Insurance Pool (POOL) a non-profit entity, was formed in 1987. By pooling resources, Nevada public entities discovered that they could obtain general liability and property casualty coverage at a reasonable cost and access risk management and human resources superior to those previously offered to smaller, rural municipalities. The Public Agency Compensation Trust (PACT) a non-profit entity, was formed in 1996 to provide workers compensation coverage. POOL/PACT members include counties, cities, school districts, law enforcement, fire departments, special districts, and towns.

###

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
04/28	Wednesday	6 p.m.		Regular Board Meeting	04/19/2021 8 a.m.	Authorize the Burnt Cedar Pool CMAR Construction Contract (Chorey) Authorize Rec Center Upstairs Lobby Restrooms Remodel Construction Contract (Chorey) 3rd Quarter Financial Report (tentative) Board Memo, MOU and Contract for the Clean Tahoe Proposal (Dunbar/Underwood)
04/28	Wednesday	4 p.m.		Audit Committee Meeting	04/19/2021 8 a.m.	Conduct advertising and interviews for appointment to Audit Committee (At-Large Member with one-year term). Appointment must be made no later than July 1, 2021. Auditor's schedule of work and engagement letter Whistleblower Procedure End of May – Navazio bring back to the procedural changes to the Internal Controls End of May – Management review of the items requested for action End of May – Policy 15.1.0
05/05	Wednesday	6 p.m.		Special Board Meeting	04/26/2021 8 a.m.	Budget Workshop
05/12	Wednesday	6 p.m.		Regular Board Meeting	05/03/2021 8 a.m.	Public Records Update (in GM report) Correspondence in Board packet – Chairman Callicrate
05/26	Wednesday	6 p.m.		Regular Board Meeting	05/17/2021 8 a.m.	Adoption FY2021/22 Budget (incl. Public Hearing) Approval of Rec Roll – FY2021/22 (incl. Public Hearing)
06/09	Wednesday	6 p.m.		Regular Board Meeting	05/31/2021 8 a.m.	Public Records Update (in GM report) Raftelis Final Report (tentative date) Early Opening of and Authorize the 2021 Waterline Improvement Construction Contract (Chorey) – work starting 7/1 Early Opening of and Authorize Rec Center Locker Room Improvements Construction Contract (Chorey) – work starting 7/1
06/30	Wednesday	6 p.m.		Regular Board Meeting	06/21/2021 8 a.m.	
07/14	Wednesday	6 p.m.		Regular Board Meeting	07/05/2021 8 a.m.	Public Records Update (in GM report)
07/28	Wednesday	6 p.m.		Regular Board Meeting	07/19/2021 8 a.m.	4th Quarter Financial Report (tentative)
08/11	Wednesday	6 p.m.		Regular Board Meeting	08/02/2021 8 a.m.	Public Records Update (in GM report)
08/25	Wednesday	6 p.m.		Regular Board Meeting	08/16/2021 8 a.m.	General Manager Performance Review and Review of Goals for FY 2020/2021
09/08	Wednesday	6 p.m.		Regular Board Meeting	08/30/2021 8 a.m.	Public Records Update (in GM report)
09/29	Wednesday	6 p.m.		Regular Board Meeting	09/20/2021 8 a.m.	
10/13	Wednesday	6 p.m.		Regular Board Meeting	10/04/2021 8 a.m.	Public Records Update (in GM report)
10/27	Wednesday	6 p.m.		Regular Board Meeting	10/18/2021 8 a.m.	
11/10	Wednesday	6 p.m.		Regular Board Meeting	11/01/2021 8 a.m.	Public Records Update (in GM report)
12/08	Wednesday	6 p.m.		Regular Board Meeting	11/29/2021 8 a.m.	Public Records Update (in GM report)

Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar

RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware
TRPA EIS Contract at Diamond Peak
Revisions to Split Ordinance 7 (allow 45 days ahead of action)
Review of the Washpad Project (see award made on 06/23/2020)
Next step on Incline Beach House
Report on audit of selected parcels (Trustee Schmitz asked when that was going to come forward on 3/31)
Report on audit of recreation and beach fees (request made at 12/9/2020 meeting)
Central services allocation (Navazio) (reminder at 3/31/2021 meeting)
Tyler Technologies project status report (request made at 01/13/2021 meeting)
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Utility Rate Study (see minutes of 1/13/2021) – award of contract will be in the first quarter of FY 2021/2022
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021)
Framework for pricing across the District (Request by Trustee Schmitz – 03/10/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – date to be determined

*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplished no later than June 1, 2021.

Date	Action	Billing Period	Invoice Amount	Invoice Amount Paid	Amount Authorized by the BOT	Amount remaining in authorization
08/23/2018	Lawsuit served to the District					
09/26/2018	Board advised of pending litigation; see GM's report for 09/26/2018 meeting Trustee Dent, during GM update, asks about authorized funding; GM says he authorized \$50K under his authority					\$50,000.00
10/16/2018	Engagement Contract signed with ETS					
06/10/2019	Invoice 965524	08/07/2018 – 06/07/2019	\$45,608.82	\$45,608.82		\$4,391.18
06/19/2019	Additional funds approved by the BOT				\$10,000	\$14,391.18
10/03/2019	Invoice 967317	06/04/2019 – 10/01/2019	\$25,661.89			
01/22/2020	Invoice 967573	09/11/2019 – 01/21/2020	\$10,603.50			
01/22/2020	Additional funds approved by the BOT				\$7,500	\$21,891.18
04/02/2020	Invoice 967858	12/16/2019 – 04/01/2020	\$6,017.40			
05/14/2020	Invoice 967965	01/23/2020 – 05/12/2020	\$7,739.90			
08/11/2020	Invoice 970825	05/13/2020 – 08/10/2020	\$2,639.45			
09/10/2020	Invoice 970877	08/11/2020 – 09/09/2020	\$82.50			
10/08/2020	Invoice 970906	9/10/2020 – 09/11/2020	\$165.00			
12/08/2020	Invoice 970994	9/12/2020 – 12/04/2020	\$467.50			
12/10/2020	Payment made (approved by the BOT on 12/09/2020)			\$21,891.18	\$21,891.18	
	Balance due to ETS as of December 14, 2020	\$31,485.96				
03/18/2021	Payment made (approved by the BOT on 03/10/2021)			\$20,485.96	\$20,485.96	
	Balance POTENTIAL due to ETS as of March 18, 2021 – charges are in dispute and may be reversed or paid by IVGID or others.	\$11,000.00				
03/31/2021	Authorization for \$10,000 was requested by Staff to the Board of Trustees – it was approved and the retainer check was issued and delivered to ETS.				\$10,000.00	
		TOTALS	\$98,985.96	\$87,985.96	TOTAL AUTHORIZED	\$97,985.96

Best, Best & Krieger:

Invoice 874648 \$2974.50, Invoice 877705 \$635.07, Invoice 879678 \$935.00, Invoice 879679 \$990.00, and Invoice 886192 \$408.50 = TOTAL \$5,943.07

Grand total spent to date of this matter: \$103,929.03

04082021

Incline Village General Improvement District legislative report #2

To keep the bill process moving efficiently, legislators establish deadlines on when bills must be introduced and passed. If a bill fails to meet a deadline, it dies. At the start of the session, the deadline for all bills to be introduced was Monday, March 15. Because of the backlog of bills needing to be introduced, the legislature suspended the deadline for introductions. The Legislative Counsel Bureau diverted all its resources toward preparing bills for introduction, which resulted in hundreds of bills being introduced in the last few weeks. While the legislature can still introduce bills under certain rules, we believe that all or most of the bills relating to Incline Village General Improvement District (IVGID) have been introduced and referred to a committee. An update of those bills reads below.

Bills we are tracking:

ACR 4: Calls for an interim study of general improvement districts and recommending legislation.

Status: Currently with the Committee on Legislative Operations and Elections

Notes: The bill calls for: 1) an examination of the existing laws of this State for creating, financing, operating and oversight of general improvement districts and a comparison of these laws to the existing laws governing the creation, financing, operation and oversight of counties, cities and towns in this State; 2) The identification of existing or potential abuses related to the creation, financing or operation of general improvement districts; and 3) Recommendations for legislation governing the creation, financing, operation and oversight of general improvement districts. The Legislative Commission will then submit a report of the results of the study and any recommendations for legislation to the 82nd Session of the Nevada Legislature.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7628/text

SB368: Relates to the Lake Tahoe Basin, requiring the issuance of general obligation bonds to carry out certain environmental improvement projects included in the second phase of the Environmental Improvement Program for the Lake Tahoe Basin.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/8043/Text

SCR8: Expresses support for transportation priorities for the Lake Tahoe Basin.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/8058/Text

AB63: This bill expands the use of a fund to include mitigating the effects of an emergency which is declared by the local government.

Bill text: www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7316/Text

SB322: Short-term rentals bill.

Notes: The bill calls for: 1) New requirements of short-term rental violations; 2) Exemptions to short-term rentals from taxes imposed on transient lodging; 3) Imposes a tax on the gross receipts of short-term rentals; and 4) Prohibits county commissioners from enacting or enforcing certain ordinances relating to short-term rentals.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7956/Text

AB276: Is a public records bill that allows the requester to recover an amount that is double the cost of the suit, in addition to his or her costs and attorney's fees.

Notes: This bill was heard on 3/23 and the following government entities testified in opposition: City of Henderson, Washoe County Sheriff's Office, Metro Police, City of Las Vegas, League of Cities, District Attorneys Association, Nevada Sheriffs Association, Las Vegas Water District, and City of Reno.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7744/Text

SB221: Requirements of certain public employees, such as the employer providing training about the Public Employees' Retirement System.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7697/Text

AB410: Requiring a contract between a public body and a construction manager as agent to be awarded through a competitive bidding process.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/8036/Text

AB154: Authorizes a public utility to provide required notices by electronic transmission to customers, such as rate adjustments.

Notes: A customer must request electronic transmission and the utility has the ability to provide electronic transmission of notices.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7498/Text

SB39: Authorizing the State Treasurer and governmental entities to accept digital tokens, such as stablecoins. Digital tokens received by a governmental entity must be converted to United States dollars.

Notes: A stablecoin is a type of cryptocurrency whose value is tied to an outside asset, such as the U.S. dollar or gold, to stabilize the price.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7215/Text

SB77: exempting certain predecisional and deliberative meetings of public bodies from the requirements of the Open Meeting Law.

Notes: The issue centers around the National Environmental Policy Act (NEPA), which requires federal agencies to assess the environmental effects of proposed actions prior to making decisions. NEPA allows for public bodies such as state or local municipalities to be involved in the process as “cooperating agencies.” But involved parties are required to keep confidential discussions and information until the publication of an environmental impact statement or environmental assessment. This bill would align the state’s open meeting law with the federal Freedom of Information Act (FOIA).

Bill text: www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7340/Text

SB109: Requires governmental agencies to request information related to sexual orientation and gender identity and reporting the information to the LCB annually.

Notes: The bill would result in an unfunded mandate.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7414/Text

AB39: Clarifying the records of a governmental entity that are required to be made available to the public by defining “public book or record” as all recorded information, excluding notes or personal materials that do not have an official purpose.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7290/Text

SB43: Increases the membership of the Advisory Board on Outdoor Recreation by adding the Executive Director of the Nevada Association of Counties, DOI and USDA.

Notes: This board advises the State government on any matters concerning outdoor recreation.

Bill text: www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7219/Text

SB11: Authorizes Washoe County to impose a supplemental governmental services tax of \$0.01 per \$1.00 of valuation of a vehicle. Proceeds from the tax are to be used for road construction, maintenance, homelessness and welfare programs.

Bill text: www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7186/Text

Dates to be aware of:

- Bill must pass out of its first committee by April 9, 2021
- Bill must pass out of its house of origin by April 20, 2021
- Final Economic Forum report on May 4, 2021
- Bill must pass out of its second house committee by May 14, 2021
- Bill must pass out of its second house by May 21, 2021
- Sine Die on May 31, 2021

###

Thank you.**Paul Klein**

(775) 830-7285

Paul@Tri-Strategies.com

Eddie Ableser

(480) 343-1602

Eddie@Tri-Strategies.com

Ricky Gourrier

(702) 232-1014

Ricky@Tri-Strategies.com

Checks over \$10,000 - March 1, 2021 - March 31, 2021

Date	Check	Payment Type	Vendor	Total	Status
03/31/2021	775866	Check	Ward-Young Architecture and Planning	18,198.67	Paid
03/31/2021	775858	Check	Southwest Gas	17,419.72	Paid
03/31/2021	775846	Check	K. G. Walters Construction Co	68,832.44	Paid
03/31/2021	775837	Check	Flyers Energy LLC	11,683.43	Paid
03/17/2021	775786	Check	Tate Snyder Kimsey Architects Ltd DBA TSK	142,031.49	Paid
03/17/2021	775772	Check	NV Energy	67,145.01	Paid
03/17/2021	775754	Check	Erickson, Thorpe & Swainston, LTD	20,485.96	Paid
03/17/2021	775751	Check	Cruz Construction Co., Inc.	10,917.65	Paid
03/11/2021	775721	Check	Flyers Energy LLC	11,245.57	Paid
03/03/2021	775695	Check	Southwest Gas	17,710.76	Paid
03/03/2021	775688	Check	Raftelis Financial Consultants Inc	15,728.00	Paid
03/17/2021	4524	EFT	EXL Media	13,083.55	Paid
03/10/2021	0	Auto Pay	AT&T	14,930.75	Paid
03/10/2021	0	Auto Pay	Acushnet Company	13,460.38	Paid
03/31/2021	0	Auto Pay	AT&T	15,231.08	Paid
				<hr/>	
				458,104.46	

M E M O R A N D U M

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Darren Howard
Director of Golf & Community Services

SUBJECT: Golf Rates – Conformed to the Board of Trustees request
made at their March 31, 2021 Board of Trustees meeting

DATE: April 14, 2021

The attached rate sheets are provided as affirmation of the changes directed by the Board of Trustees to Staff and unanimously passed at their March 31, 2021 meeting. This is being brought back at the request of the Board of Trustees and Staff in an effort to be transparent to the community as to exactly what golf rates were unanimously passed for the 2021 golf season.

Attached for reference are the rates from the March 31, 2021 Board agenda item.

Championship Course Rates 2021

Fee Type	Time of Day			
	Open-2pm	2pm-4pm	After 4pm	After 5:30pm
Shoulder Season (Open - June 13)				
<u>Monday-Thursday</u>				
Resident	\$ 65.00	\$ 40.00	\$ 30.00	\$ 23.00
Guest	\$ 99.00	\$ 71.00	\$ 49.00	\$ 40.00
Non-Resident	\$ 130.00	\$ 80.00	\$ 60.00	\$ 45.00
Friday-Sunday (Holidays)				
Resident	\$ 75.00	\$ 50.00	\$ 35.00	\$ 25.00
Guest	\$ 110.00	\$ 79.00	\$ 55.00	\$ 44.00
Non-Resident	\$ 150.00	\$ 95.00	\$ 65.00	\$ 50.00
High Season (June 14 - September 26)				
<u>Monday-Thursday</u>				
Resident	\$ 90.00	\$ 65.00	\$ 45.00	\$ 30.00
Guest	\$ 127.00	\$ 99.00	\$ 79.00	\$ 50.00
Non-Resident	\$ 199.00	\$ 140.00	\$ 95.00	\$ 60.00
Friday-Sunday (Holidays)				
Resident	\$ 95.00	\$ 75.00	\$ 55.00	\$ 37.00
Guest	\$ 132.00	\$ 110.00	\$ 88.00	\$ 57.00
Non-Resident	\$ 220.00	\$ 150.00	\$ 105.00	\$ 75.00
Shoulder Season (September 27-Closing)				
<u>Monday-Thursday</u>				
Resident	\$ 65.00	\$ 45.00	\$ 30.00	\$ 23.00
Guest	\$ 99.00	\$ 77.00	\$ 44.00	\$ 40.00
Non-Resident	\$ 145.00	\$ 100.00	\$ 60.00	\$ 45.00
Friday-Sunday (Holidays)				
Resident	\$ 75.00	\$ 55.00	\$ 35.00	\$ 25.00
Guest	\$ 110.00	\$ 88.00	\$ 50.00	\$ 42.00
Non-Resident	\$ 165.00	\$ 120.00	\$ 65.00	\$ 50.00

Mountain Course Rates 2021

Fee Type	Time of Day		
	Open-2pm	2pm-4pm	After 4pm
Shoulder Season (Open-June 13)			
<u>Monday-Thursday</u>			
Resident	\$ 36.00	\$ 33.00	\$ 21.00
Guest	\$ 46.00	\$ 37.00	\$ 23.00
Non-Resident	\$ 50.00	\$ 40.00	\$ 40.00
Friday-Sunday (Holidays)			
Resident	\$ 41.00	\$ 37.00	\$ 24.00
Guest	\$ 53.00	\$ 46.00	\$ 26.00
Non-Resident	\$ 55.00	\$ 55.00	\$ 45.00
High Season (June 14 - September 12)			
<u>Monday-Thursday</u>			
Resident	\$ 44.00	\$ 44.00	\$ 26.00
Guest	\$ 59.00	\$ 52.00	\$ 29.00
Non-Resident	\$ 70.00	\$ 65.00	\$ 45.00
Friday-Sunday (Holidays)			
Resident	\$ 48.00	\$ 48.00	\$ 29.00
Guest	\$ 64.00	\$ 58.00	\$ 32.00
Non-Resident	\$ 75.00	\$ 70.00	\$ 50.00
Shoulder Season (September 13-Closing)			
<u>Monday-Thursday</u>			
Resident	\$ 36.00	\$ 33.00	\$ 21.00
Guest	\$ 49.00	\$ 40.00	\$ 23.00
Non-Resident	\$ 55.00	\$ 50.00	\$ 40.00
Friday-Sunday (Holidays)			
Resident	\$ 41.00	\$ 37.00	\$ 24.00
Guest	\$ 55.00	\$ 45.00	\$ 26.00
Non-Resident	\$ 60.00	\$ 55.00	\$ 45.00

Nine Hole Rates (Mountain Course)

2021

Shoulder Season (Open-June 13)			
<u>Monday-Thursday</u>			
Resident	\$ 24.00	\$ 20.00	\$ 13.00
Guest	\$ 31.00	\$ 26.00	\$ 15.00
Non-Resident	\$ 34.00	\$ 29.00	\$ 21.00
Friday-Sunday (Holidays)			
Resident	\$ 26.00	\$ 24.00	\$ 16.00
Guest	\$ 34.00	\$ 30.00	\$ 18.00
Non-Resident	\$ 37.00	\$ 34.00	\$ 27.00
High Season (June 14 - September 12)			
<u>Monday-Thursday</u>			
Resident	\$ 30.00	\$ 25.00	\$ 16.00
Guest	\$ 39.00	\$ 32.00	\$ 19.00
Non-Resident	\$ 42.00	\$ 37.00	\$ 26.00
Friday-Sunday (Holidays)			
Resident	\$ 33.00	\$ 30.00	\$ 19.00
Guest	\$ 42.00	\$ 38.00	\$ 21.00
Non-Resident	\$ 46.00	\$ 42.00	\$ 32.00
Shoulder Season (September 13-Closing)			
<u>Monday-Thursday</u>			
Resident	\$ 24.00	\$ 20.00	\$ 13.00
Guest	\$ 30.00	\$ 26.00	\$ 15.00
Non-Resident	\$ 34.00	\$ 29.00	\$ 21.00
Friday-Sunday (Holidays)			
Resident	\$ 26.00	\$ 24.00	\$ 16.00
Guest	\$ 33.00	\$ 30.00	\$ 18.00
Non-Resident	\$ 37.00	\$ 34.00	\$ 27.00

Hyatt Rates

2021

Championship Course				
Time of Day	Open-2pm	2pm-4pm	After 4pm	After 5:30pm
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 105.00	\$ 74.00	\$ 53.00	\$ 42.00
Friday-Sunday (Holidays)	\$ 137.00	\$ 84.00	\$ 63.00	\$ 48.00
High Season - (June 14-September 26)				
Monday-Thursday	\$ 175.00	\$ 121.00	\$ 84.00	\$ 60.00
Friday-Sunday (Holidays)	\$ 186.00	\$ 143.00	\$ 94.00	\$ 75.00
Shoulder Season - (September 27 - Closing)				
Monday-Thursday	\$ 131.00	\$ 95.00	\$ 53.00	\$ 45.00
Friday-Sunday (Holidays)	\$ 154.00	\$ 112.00	\$ 58.00	\$ 45.00
Mountain Course 18 Holes				
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 47.00	\$ 37.00	\$ 32.00	
Friday-Sunday (Holidays)	\$ 53.00	\$ 47.00	\$ 42.00	
High Season - (June 14-September 12)				
Monday-Thursday	\$ 66.00	\$ 61.00	\$ 44.00	
Friday-Sunday (Holidays)	\$ 72.00	\$ 66.00	\$ 50.00	
Shoulder Season - (September 13 - Closing)				
Monday-Thursday	\$ 50.00	\$ 42.00	\$ 37.00	
Friday-Sunday (Holidays)	\$ 58.00	\$ 47.00	\$ 42.00	
Mountain Course 9 Holes				
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 31.00	\$ 26.00	\$ 19.00	
Friday-Sunday (Holidays)	\$ 36.00	\$ 31.00	\$ 23.00	
High Season - (June 14-September 12)				
Monday-Thursday	\$ 41.00	\$ 33.00	\$ 22.00	
Friday-Sunday (Holidays)	\$ 44.00	\$ 39.00	\$ 30.00	
Shoulder Season - (September 13 - Closing)				
Monday-Thursday	\$ 31.00	\$ 27.00	\$ 19.00	
Friday-Sunday (Holidays)	\$ 34.00	\$ 31.00	\$ 23.00	

Play Passes

Both Courses	2021
Unlimited All you Can Play - Individual	\$ 2,965.00
Unlimited All you Can Play - Couples	\$ 4,780.00
Unlimited Junior	\$ 275.00
Unlimited College	\$ 440.00
Championship Course Only	
10 Play	\$ 792.00
20 Play	\$ 1,430.00
Limited All You Can Play - Individual	\$ 2,360.00
Limited All You Can Play - Couple	\$ 3,691.00
All You Can Play PM	\$ 1,210.00
Mountain Course Only	
10 Play	\$ 385.00
Unlimited All You Can Play - Individual	\$ 787.00
Unlimited All You Can Play - Couples	\$ 1,210.00
All You Can Play - PM	\$ 545.00
Unlimited Junior	\$ 165.00

2021			
Range Fees	Small	Medium	Large
Resident	\$ 5.00	\$ 10.00	\$ 15.00
Non-Resident	\$ 7.00	\$ 12.00	\$ 17.00

Championship Course

2021	
Golf Club Rentals	\$ 85.00
Rider Fees (per person)	\$ 35.00

Mountain Course

2021	
Golf Club Rentals	\$50 - 18 Holes \$25 - 9 Holes
Rider Fees (per person)	\$15 - 18 Holes \$10 - 9 Holes

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
General Manager

FROM: Darren Howard
Director of Golf & Community Services

SUBJECT: Review, discuss and possibly approve Golf Play Pass rate structure, Daily Green fees and Range fee rates for the Incline Village Golf Courses for the 2021 season.

STRATEGIC PLAN: Long Range Principle #2 – Finance

DATE: March 31, 2021

I. RECOMMENDATION

Staff recommends that the Board of Trustees makes a motion to approve Golf Play Pass rate structure, Daily Green fees and Range fee rates for the Incline Village Golf Courses for the 2021 season.

II. BACKGROUND

This agenda item presents for Board consideration a revised recommendation related to rates to be charged for use of the Championship and Mountain golf courses, based on feedback and follow-up actions from the discussion and Board direction from their meeting of March 10, 2021.

At the March 10, 2021 Board meeting, staff presented a recommendation to restructure and increase rates for Golf Play passes, while maintaining Resident, Guest and Non-Resident daily green fees at the current (2020 season) rates. This recommendation was based on an analysis of current rates in relation to both cost-recovery targets for each category of golf rates as well as a comparative analysis of golf rates in the local market.

While staff believes that daily rates charged for Non-residents, Guests and Residents, on average, meet or exceed target cost-recovery levels, the 2020

Review, discuss and possibly
approve Golf Play Pass,
Daily Green Fees and Range
fee rates for the 2021 golf season

-2-

March 25, 2021

season rates charged for Golf Play Passes fall well below target cost-recovery levels. In addition, staff had proposed modifying the rate structure for Golf Play Passes to better reflect both the average rounds and wide range in rounds actually played by residents who purchase Golf Play Passes, relative to the assumptions built into the current Golf Play Pass rates.

At their Board meeting of March 10th, the Board of Trustees received a presentation on the staff recommendation and directed staff to a) consider an incremental approach to raising Golf Play Pass rates, and b) re-convene with representatives of the golfing community to seek additional input on proposed 2021 season golf rates, reinforcing the goal of increased cost-recovery from Golf Play Passes and Daily Green fees.

Staff has since met with representatives from various golf groups, and has developed a revised recommendation for 2021 golf season rates, consistent with Board direction from the March 10th meeting.

This agenda items seeks Board approval to establish 2021 golf season rates for Daily Green Fees, Play Passes and Range fees.

III. DISCUSSION

Golf Play Passes – (See Exhibit A)

The revised recommendation related to Golf Play Pass rates for the 2021 golf season is as follows (See Exhibit A):

- 1) Maintain the existing rate structure, to include Unlimited All-You-Can-Play passes for the 2021 season,
- 2) Increase rates charged for Golf Play Passes by 5% across-the board
- 3) Consider additional increases in following years to achieve increased level of cost-recovery from Golf Play Passes.

Daily Green Fee Rates – (See Exhibits B and C)

Based on discussions with representatives from various golf groups, and consistent with Board's direction to increase the level of cost-recovery from golf

Review, discuss and possibly
approve Golf Play Pass,
Daily Green Fees and Range
fee rates for the 2021 golf season

-3-

March 25, 2021

user charges for services, staff is recommending increases for the Daily Green Fees charged to Guests. The proposed increases are generally in the range of 5%, but vary depending on the specific course, season and time slot(s)

- Guest Daily Green Fees for the Championship Course are proposed to be increased in the range of 5.0% to 20.0%, based on time of year and time slots (See Exhibit B).
- Guest Daily Green Fees for the Mountain Course are proposed to be in the range of 0% to 15.4%, based on time of year and time slots (See Exhibit C).

Hyatt Rates – (See Exhibit D)

Guests at the Hyatt Hotel have historically been afforded discounted daily green fees at Incline Village golf course. These rates reflect a discount from the Non-Resident rates but remain, in all cases, higher than the rates charged to Residents and Guests. (See Exhibit D).

- Staff is recommending increases to the Hyatt rates for play at the Championship Golf Course, ranging from 4.8% to 12.0%, based on time of year.
- Hyatt rates for the Mountain Course are proposed to be increased in the range of 4.4% to 24.0%, based on time of year and time slots.

Range Fees – (See Exhibit E)

Range Fees, include driving range, golf club rentals and rider rentals are proposed for the 2021 season (See Exhibit E).

- Resident and non-resident rates for the driving range rates are proposed to remain unchanged.
- Golf club rentals and rider fees at the Championship Course are proposed to be increased by \$10.00.
- Gold club rentals and rider fees at the Mountain Course are proposed to be increased by \$5.00.

IV. FINANCIAL IMPACT AND BUDGET

The proposed rates Golf Play Passes and Daily Rates for the 2021 golf season as recommended in this report are expected to increase revenues by an estimated \$45,000. Of this increase, \$35,000 is estimated for the Championship Golf Course and \$10,000 for the Mountain Golf Course. An additional \$9,000 - \$10,000 in increased revenue is estimated to be generated by proposed rate increases for the Driving Range and golf club rentals.

Earlier this year, staff initiated an analysis of the cost associated with operating the District’s two golf courses to determine the extent to which existing rates charged to golfers covers the fully-loaded cost per round, based on historical budget and usage information. This preliminary analysis suggests that rates charged for Non-residents, on average, exceed the fully-loaded cost per round of golf, while rates charged for Guests and Residents cover, on average, the operating costs (including overhead). The discounts afforded to Residents and Guests recognizes that Facility Fees are assessed to parcel owners within the District specifically to cover costs of capital and debt associated with District venues.

The preliminary cost-recovery analysis also demonstrated that the current rates charged for Golf Play Passes, in relation to the average rounds of golf played by those who purchase this product, fall well below the suggested cost-recovery target for play at both golf courses.

Rounds of Golf	23,000
Cost Per Round	
<i>Operating Costs</i>	\$ 77.93
<i>Operating Costs + OVHD</i>	\$ 92.46
<i>Oper. Costs, OVHD, Capital</i>	\$ 122.79
<i>Oper. Costs, OVHD, Capital, Debt</i>	\$ 130.73

Estimated Revenue per Round	
Residents	\$ 65.00
Guests	\$ 103.80 *
Non-Residents	\$ 141.00
Play Pass	\$ 54.00 *

Note () – Revised to reflect proposed rate increases contained in this agenda item*

Staff is in the process of updating the cost-of-service analysis presented to the Board earlier this year to reflect preliminary FY2021-2022 operating budgets for the District’s two golf courses. However, staff’s analysis suggests that, based on the rates recommended in this agenda item, rates charged for Non-Residents would continue to exceed, on average, the full-cost of a round of golf at the

Review, discuss and possibly
approve Golf Play Pass,
Daily Green Fees and Range
fee rates for the 2021 golf season

-5-

March 25, 2021

Championship Golf Course, and daily green fees charged to Residents and Guests are within the range of the District's target cost-recovery for these products.

With the recommended increase (5%) for Golf Play Passes, the proposed rates, while generating a slightly higher level of cost-recovery in comparison to current rates, remain at a level well below the cost per round.

V. ALTERNATIVES

- Maintain golf course rates at the current rates
- Request Staff seek more information
- Adopt alternative rate(s)

VI. COMMENTS

None at this time.

VII. BUSINESS IMPACT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

Review, discuss and possibly
 approve Golf Play Pass,
 Daily Green Fees and Range
 fee rates for the 2021 golf season

EXHIBIT A

	Play Passes		Percentage Change 2021 vs 2020 Season
Both Courses	2021	2020	
Unlimited All you Can Play - Individual	\$ 2,830.00	\$ 2,695.00	5.0%
Unlimited All you Can Play - Couples	\$ 4,563.00	\$ 4,345.00	5.0%
Unlimited Junior	\$ 263.00	\$ 250.00	5.2%
Unlimited College	\$ 420.00	\$ 400.00	5.0%
Championship Course Only			
10 Play	\$ 832.00	\$ 792.00	5.1%
20 Play	\$ 1,502.00	\$ 1,430.00	5.0%
Limited All You Can Play - Individual	\$ 2,253.00	\$ 2,145.00	5.0%
Limited All You Can Play - Couple	\$ 3,523.00	\$ 3,355.00	5.0%
All You Can Play PM	\$ 1,155.00	\$ 1,100.00	5.0%
Mountain Course Only			
10 Play	\$ 405.00	\$ 385.00	5.2%
Unlimited All You Can Play - Individual	\$ 751.00	\$ 715.00	5.0%
Unlimited All You Can Play - Couples	\$ 1,155.00	\$ 1,100.00	5.0%
All You Can Play - PM	\$ 520.00	\$ 495.00	5.1%
Unlimited Junior	\$ 158.00	\$ 150.00	5.3%

Review, discuss and possibly approve Golf Play Pass, Daily Green Fees and Range fee rates for the 2021 golf season

EXHIBIT B

Championship Course Rates					2020 Rates					Percentage Change 2021 vs 2020 Season				
Fee Type	2021				Fee Type	2020 Rates								
	Open-2pm	2pm-4pm	After 4pm	After 5:30pm		Open-2pm	2pm-4pm	After 4pm	After 5:30pm					
Shoulder Season (Open - June 13)														
Monday-Thursday														
Resident	\$ 65.00	\$ 40.00	\$ 30.00	\$ 23.00	Resident	\$ 65.00	\$ 40.00	\$ 30.00	\$ 23.00					
Guest	\$ 95.00	\$ 69.00	\$ 48.00	\$ 40.00	Guest	\$ 90.00	\$ 65.00	\$ 45.00	\$ 38.00	5.6%	6.2%	6.7%	5.3%	
Non-Resident	\$ 130.00	\$ 80.00	\$ 60.00	\$ 45.00	Non-Resident	\$ 130.00	\$ 80.00	\$ 60.00	\$ 45.00					
Friday-Sunday (Holidays)														
Resident	\$ 75.00	\$ 50.00	\$ 35.00	\$ 25.00	Resident	\$ 75.00	\$ 50.00	\$ 35.00	\$ 25.00					
Guest	\$ 105.00	\$ 79.00	\$ 53.00	\$ 42.00	Guest	\$ 100.00	\$ 75.00	\$ 50.00	\$ 40.00	5.0%	5.3%	6.0%	5.0%	
Non-Resident	\$ 150.00	\$ 95.00	\$ 65.00	\$ 50.00	Non-Resident	\$ 150.00	\$ 95.00	\$ 65.00	\$ 50.00					
High Season (June 14 - September 26)														
Monday-Thursday														
Resident	\$ 90.00	\$ 65.00	\$ 45.00	\$ 30.00	Resident	\$ 90.00	\$ 65.00	\$ 45.00	\$ 30.00					
Guest	\$ 121.00	\$ 95.00	\$ 79.00	\$ 48.00	Guest	\$ 115.00	\$ 90.00	\$ 75.00	\$ 45.00	5.2%	5.6%	5.3%	6.7%	
Non-Resident	\$ 199.00	\$ 140.00	\$ 95.00	\$ 60.00	Non-Resident	\$ 199.00	\$ 140.00	\$ 95.00	\$ 60.00					
Friday-Sunday (Holidays)														
Resident	\$ 95.00	\$ 75.00	\$ 55.00	\$ 37.00	Resident	\$ 95.00	\$ 75.00	\$ 55.00	\$ 37.00					
Guest	\$ 126.00	\$ 105.00	\$ 84.00	\$ 55.00	Guest	\$ 120.00	\$ 100.00	\$ 80.00	\$ 52.00	5.0%	5.0%	5.0%	5.8%	
Non-Resident	\$ 220.00	\$ 150.00	\$ 105.00	\$ 75.00	Non-Resident	\$ 220.00	\$ 150.00	\$ 105.00	\$ 75.00					
Shoulder Season (September 27-Closing)														
Monday-Thursday														
Resident	\$ 65.00	\$ 45.00	\$ 30.00	\$ 23.00	Resident	\$ 65.00	\$ 45.00	\$ 25.00	\$ 23.00	0.0%	0.0%	20.0%	0.0%	
Guest	\$ 95.00	\$ 74.00	\$ 48.00	\$ 40.00	Guest	\$ 90.00	\$ 70.00	\$ 40.00	\$ 38.00	5.6%	5.7%	20.0%	5.3%	
Non-Resident	\$ 145.00	\$ 100.00	\$ 60.00	\$ 45.00	Non-Resident	\$ 145.00	\$ 100.00	\$ 60.00	\$ 45.00					
Friday-Sunday (Holidays)														
Resident	\$ 75.00	\$ 55.00	\$ 35.00	\$ 25.00	Resident	\$ 75.00	\$ 55.00	\$ 30.00	\$ 25.00	0.0%	0.0%	16.7%	0.0%	
Guest	\$ 105.00	\$ 84.00	\$ 53.00	\$ 42.00	Guest	\$ 100.00	\$ 80.00	\$ 45.00	\$ 40.00	5.0%	5.0%	17.8%	5.0%	
Non-Resident	\$ 165.00	\$ 120.00	\$ 65.00	\$ 50.00	Non-Resident	\$ 165.00	\$ 120.00	\$ 65.00	\$ 50.00					

Review, discuss and possibly approve Golf Play Pass, Daily Green Fees and Range fee rates for the 2021 golf season

EXHIBIT C

Mountain Course Rates					2020 Rates					Percentage Change 2021 vs 2020 Season			
Fee Type	2021				Fee Type	2020 Rates				Open-2pm	2pm-4pm	After 4pm	After 5:30pm
	Time of Day					Time of Day							
	Open-2pm	2pm-4pm	After 4pm	After 5:30pm		Open-2pm	2pm-4pm	After 4pm	After 5:30pm				
Mountain Course Rates													
Shoulder Season (Open-June 13)													
Monday-Thursday													
Resident	\$ 36.00	\$ 33.00	\$ 21.00		Resident	\$ 36.00	\$ 33.00	\$ 21.00					
Guest	\$ 46.00	\$ 37.00	\$ 22.00		Guest	\$ 46.00	\$ 37.00	\$ 21.00					0.0%
Non-Resident	\$ 50.00	\$ 40.00	\$ 40.00		Non-Resident	\$ 50.00	\$ 40.00	\$ 40.00					0.0%
Friday-Sunday (Holidays)													
Resident	\$ 41.00	\$ 37.00	\$ 24.00		Resident	\$ 41.00	\$ 37.00	\$ 24.00					
Guest	\$ 53.00	\$ 44.00	\$ 26.00		Guest	\$ 51.00	\$ 42.00	\$ 24.00					3.9%
Non-Resident	\$ 55.00	\$ 55.00	\$ 45.00		Non-Resident	\$ 55.00	\$ 55.00	\$ 45.00					4.8%
High Season (June 14 - September 26)													
Monday-Thursday													
Resident	\$ 44.00	\$ 44.00	\$ 26.00		Resident	\$ 44.00	\$ 44.00	\$ 26.00					
Guest	\$ 57.00	\$ 49.00	\$ 28.00		Guest	\$ 54.00	\$ 47.00	\$ 26.00					5.6%
Non-Resident	\$ 70.00	\$ 65.00	\$ 45.00		Non-Resident	\$ 70.00	\$ 65.00	\$ 45.00					4.3%
Friday-Sunday (Holidays)													
Resident	\$ 48.00	\$ 48.00	\$ 29.00		Resident	\$ 48.00	\$ 48.00	\$ 29.00					
Guest	\$ 61.00	\$ 56.00	\$ 31.00		Guest	\$ 58.00	\$ 53.00	\$ 29.00					5.2%
Non-Resident	\$ 75.00	\$ 70.00	\$ 50.00		Non-Resident	\$ 75.00	\$ 70.00	\$ 50.00					5.7%
Shoulder Season (September 27-Closing)													
Monday-Thursday													
Resident	\$ 36.00	\$ 33.00	\$ 21.00		Resident	\$ 36.00	\$ 33.00	\$ 21.00					
Guest	\$ 48.00	\$ 39.00	\$ 24.00		Guest	\$ 46.00	\$ 37.00	\$ 21.00					4.3%
Non-Resident	\$ 55.00	\$ 50.00	\$ 40.00		Non-Resident	\$ 55.00	\$ 50.00	\$ 40.00					5.4%
Friday-Sunday (Holidays)													
Resident	\$ 41.00	\$ 37.00	\$ 24.00		Resident	\$ 41.00	\$ 37.00	\$ 24.00					
Guest	\$ 54.00	\$ 44.00	\$ 26.00		Guest	\$ 51.00	\$ 42.00	\$ 24.00					5.9%
Non-Resident	\$ 60.00	\$ 55.00	\$ 45.00		Non-Resident	\$ 60.00	\$ 55.00	\$ 45.00					4.8%
Nine Hole Rates (Mountain Course)													
Shoulder Season (Open-June 13)													
Monday-Thursday													
Resident	\$ 24.00	\$ 20.00	\$ 13.00		Resident	\$ 24.00	\$ 20.00	\$ 13.00					
Guest	\$ 31.00	\$ 26.00	\$ 15.00		Guest	\$ 29.00	\$ 25.00	\$ 13.00					6.9%
Non-Resident	\$ 34.00	\$ 29.00	\$ 21.00		Non-Resident	\$ 34.00	\$ 29.00	\$ 21.00					4.0%
Friday-Sunday (Holidays)													
Resident	\$ 26.00	\$ 24.00	\$ 16.00		Resident	\$ 26.00	\$ 24.00	\$ 16.00					
Guest	\$ 35.00	\$ 30.00	\$ 19.00		Guest	\$ 31.00	\$ 29.00	\$ 16.00					15.4%
Non-Resident	\$ 37.00	\$ 34.00	\$ 27.00		Non-Resident	\$ 37.00	\$ 34.00	\$ 27.00					
High Season (June 14 - September 12)													
Monday-Thursday													
Resident	\$ 30.00	\$ 25.00	\$ 16.00		Resident	\$ 30.00	\$ 25.00	\$ 16.00					
Guest	\$ 37.00	\$ 32.00	\$ 18.00		Guest	\$ 35.00	\$ 30.00	\$ 16.00					5.7%
Non-Resident	\$ 42.00	\$ 37.00	\$ 26.00		Non-Resident	\$ 42.00	\$ 37.00	\$ 26.00					6.7%
Friday-Sunday (Holidays)													
Resident	\$ 33.00	\$ 30.00	\$ 19.00		Resident	\$ 33.00	\$ 30.00	\$ 19.00					
Guest	\$ 40.00	\$ 37.00	\$ 21.00		Guest	\$ 38.00	\$ 35.00	\$ 19.00					5.3%
Non-Resident	\$ 46.00	\$ 42.00	\$ 32.00		Non-Resident	\$ 46.00	\$ 42.00	\$ 32.00					5.7%
Shoulder Season (September 13-Closing)													
Monday-Thursday													
Resident	\$ 24.00	\$ 20.00	\$ 13.00		Resident	\$ 24.00	\$ 20.00	\$ 13.00					
Guest	\$ 30.00	\$ 26.00	\$ 15.00		Guest	\$ 29.00	\$ 25.00	\$ 13.00					3.4%
Non-Resident	\$ 34.00	\$ 29.00	\$ 21.00		Non-Resident	\$ 34.00	\$ 29.00	\$ 21.00					4.0%
Friday-Sunday (Holidays)													
Resident	\$ 26.00	\$ 24.00	\$ 16.00		Resident	\$ 26.00	\$ 24.00	\$ 16.00					
Guest	\$ 33.00	\$ 30.00	\$ 18.00		Guest	\$ 31.00	\$ 29.00	\$ 16.00					6.5%
Non-Resident	\$ 37.00	\$ 34.00	\$ 27.00		Non-Resident	\$ 37.00	\$ 34.00	\$ 27.00					3.4%

Review, discuss and possibly approve Golf Play Pass, Daily Green Fees and Range fee rates for the 2021 golf season

EXHIBIT D

Hyatt Rates		2021 Rates				2020 Rates				Percentage Change 2021 vs 2020 Season			
Championship Course													
Time of Day	Open-2pm	2pm-4pm	After 4pm	After 5:30pm	Time of Day	Open-2pm	2pm-4pm	After 4pm	After 5:30pm				
Shoulder Season (Open-June 13)													
Monday-Thursdays	\$ 105.00	\$ 74.00	\$ 53.00	\$ 42.00	Monday-Thursdays	\$ 100.00	\$ 70.00	\$ 50.00	\$ 40.00	5.0%	5.7%	6.0%	5.0%
Friday-Sunday (Holidays)	\$ 137.00	\$ 84.00	\$ 63.00	\$ 48.00	Friday-Sunday (Holidays)	\$ 130.00	\$ 80.00	\$ 60.00	\$ 45.00	5.4%	5.0%	5.0%	6.7%
High Season - (June 14-September 26)													
Monday-Thursdays	\$ 175.00	\$ 121.00	\$ 84.00	\$ 60.00	Monday-Thursdays	\$ 159.00	\$ 110.00	\$ 75.00	\$ 55.00	10.1%	10.0%	12.0%	9.1%
Friday-Sunday (Holidays)	\$ 186.00	\$ 143.00	\$ 94.00	\$ 75.00	Friday-Sunday (Holidays)	\$ 169.00	\$ 130.00	\$ 85.00	\$ 70.00	10.1%	10.0%	10.6%	7.1%
Shoulder Season - (September 27 - Closing)													
Monday-Thursdays	\$ 131.00	\$ 95.00	\$ 53.00	\$ 45.00	Monday-Thursdays	\$ 125.00	\$ 90.00	\$ 50.00	\$ 45.00	4.8%	5.6%	6.0%	0.0%
Friday-Sunday (Holidays)	\$ 154.00	\$ 112.00	\$ 58.00	\$ 45.00	Friday-Sunday (Holidays)	\$ 145.00	\$ 110.00	\$ 55.00	\$ 45.00	6.2%	1.8%	5.5%	0.0%
Mountain Course 18 Holes													
Shoulder Season (Open-June 13)													
Monday-Thursdays	\$ 47.00	\$ 37.00	\$ 32.00	N/A	Monday-Thursdays	\$ 40.00	\$ 35.00	\$ 30.00		17.5%	5.7%	6.7%	
Friday-Sunday (Holidays)	\$ 53.00	\$ 47.00	\$ 42.00		Friday-Sunday (Holidays)	\$ 50.00	\$ 45.00	\$ 40.00		6.0%	4.4%	5.0%	
High Season - (June 14-September 12)													
Monday-Thursdays	\$ 66.00	\$ 61.00	\$ 44.00		Monday-Thursdays	\$ 60.00	\$ 55.00	\$ 40.00		10.0%	10.9%	10.0%	
Friday-Sunday (Holidays)	\$ 72.00	\$ 66.00	\$ 50.00		Friday-Sunday (Holidays)	\$ 65.00	\$ 60.00	\$ 45.00		10.8%	10.0%	11.1%	
Shoulder Season - (September 13 - Closing)													
Monday-Thursdays	\$ 50.00	\$ 42.00	\$ 37.00		Monday-Thursdays	\$ 45.00	\$ 40.00	\$ 35.00		11.1%	5.0%	5.7%	
Friday-Sunday (Holidays)	\$ 58.00	\$ 47.00	\$ 42.00		Friday-Sunday (Holidays)	\$ 55.00	\$ 45.00	\$ 40.00		5.5%	4.4%	5.0%	
Mountain Course 9 Holes													
Shoulder Season (Open-June 13)													
Monday-Thursdays	\$ 31.00	\$ 26.00	\$ 19.00		Monday-Thursdays	\$ 29.00	\$ 24.00	\$ 18.00		6.9%	8.3%	5.6%	
Friday-Sunday (Holidays)	\$ 36.00	\$ 31.00	\$ 23.00		Friday-Sunday (Holidays)	\$ 32.00	\$ 25.00	\$ 22.00		12.5%	24.0%	4.5%	
High Season - (June 14-September 12)													
Monday-Thursdays	\$ 41.00	\$ 33.00	\$ 22.00		Monday-Thursdays	\$ 37.00	\$ 30.00	\$ 20.00		10.8%	10.0%	10.0%	
Friday-Sunday (Holidays)	\$ 44.00	\$ 39.00	\$ 30.00		Friday-Sunday (Holidays)	\$ 40.00	\$ 35.00	\$ 27.00		10.0%	11.4%	11.1%	
Shoulder Season - (September 12 - Closing)													
Monday-Thursdays	\$ 31.00	\$ 27.00	\$ 19.00		Monday-Thursdays	\$ 29.00	\$ 24.00	\$ 18.00		6.9%	12.5%	5.6%	
Friday-Sunday (Holidays)	\$ 34.00	\$ 31.00	\$ 23.00		Friday-Sunday (Holidays)	\$ 32.00	\$ 28.00	\$ 22.00		6.3%	10.7%	4.5%	

Review, discuss and possibly
 approve Golf Play Pass,
 Daily Green Fees and Range
 fee rates for the 2021 golf season

EXHIBIT E

2021				2020			Percentage Change vs 2020 Season			2021
Range Fees	Small	Medium	Large	Small	Medium	Large				
Resident	\$ 5.00	\$ 10.00	\$ 15.00	\$ 5.00	\$ 10.00	\$ 15.00				
Non-Resident	\$ 7.00	\$ 12.00	\$ 17.00	\$ 7.00	\$ 12.00	\$ 17.00				
Championship Course										
	2021		2020							
Golf Club Rentals	\$ 85.00		\$ 75.00							
Rider Fees (per person)	\$ 35.00		\$ 25.00							
Mountain Course										
	2021		2020							
Golf Club Rentals	\$50 - 18 Holes		\$45 - 18 Holes							
	\$25 - 9 Holes		\$20 - 9 Holes							
Rider Fees (per person)	\$15 - 18 Holes		\$10 - 18 Holes							
	\$10 - 9 Holes		\$5 - 9 Holes							
										0.0%
										0.0%
										0.0%
										13.3%
										40.0%
										11%
										25%
										50%
										100%

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Receipt of Fiscal Year 2021/2022 Tentative Budget

STRATEGIC PLAN: Long Range Principle #2 Finance – “Comply with State and Federal regulations” - “Develop and maintain a long term plan to sustain financial resources”

DATE: April 9, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to receive a report on the Tentative Budget for FY2021-22 to be filed with the Department of Taxation (Form 4404LGF) by April 15, 2021, as required by NRS 354.596 and schedule a follow-up Board budget workshop to inform revisions to the Tentative Budget prior to consideration of the District’s Final Budget for FY2021/22.

II. BACKGROUND

The State of Nevada dictates a process for approval of local government agency budgets which includes a requirement that each agency formally file a “Tentative Budget” by April 15, 2021. This filing provides the Department of Taxation for a point-in-time review of the District’s preliminary budget to ensure compliance with specific State requirements.

The tentative budget filing does not commit or restrict the District from modifying the budget prior to adoption of the final FY2021-22 Budget. As part of the ongoing budget process, staff recommends that the Board scheduled a Budget Workshop on May 5th, followed by a Public Hearing and final budget adoption on May 26, 2021. The District is required to file its Final Budget with the Department of Taxation no later than June 1, 2021.

For the purpose of meeting the April 15 deadline for filing of the Tentative Budget, Staff has prepared the required forms and schedules consistent initial direction provided by the Board at their budget workshops on January 20, February 24, and March 24, 2021.

Staff recognizes that there remains a number of outstanding budget issues that are pending further discussion with the Board prior to presenting a final budget for Board approval in late May. However, the Tentative Budget includes a number of initiatives and recommendations summarized as follows:

- Implements the transition to Enterprise Funds for the District's Community Services and Beach Funds.
- Maintains the current Facility Fee(s) at a combined rate of \$830, and recommends fees be set for FY2021/22 as follows:
 - Recreation Fee \$650
 - Beach Fee - \$180
- Includes several expenditure reduction initiatives to reduce costs and streamline District operations, including staffing adjustments, and reduction in District-wide marketing efforts.
- The Utility Fund budget is balanced through recommendations to:
 - Implement a water and sewer rate increase of 8% by September 1, 2021 (pending undertaking of update of rate model), and
 - Expenditure reductions/deferrals totaling in excess of \$500,000 for the water and sewer operations and capital plan
- The Capital Budget includes recommended new appropriations and carry-forward funding consistent with initial feedback from the Board Budget workshop of March 24, 2021, including funding for the construction of the Burnt Cedar Pool and planning funds for the Incline Beach House and new Dog Park.
- Consistent with Board direction related to pricing structure for District activities, the Tentative Budget largely eliminates "parcel owner allowances" and is based on pricing set specifically for Picture Pass Holders, Guests, and Non-Residents
- The Tentative Budget eliminates the District's practice of contra-revenue accounting for Punch Cards.
- Staff will be presenting proposed updates to selected Board Policies and Practices at the upcoming Budget workshop to ensure alignment of Board policy with the FY2021/22 budget.

Staff has prepared forms for the District's Tentative Operating Budget consistent with the Sources and Uses, as well as providing Statement of Income, Expense and Change in Net Position for the Districts Enterprise Funds. In addition, this agenda item provides the Board with a detailed line-item budget used to develop the summary schedules being presented as well as the information provided in the Form 4404LGF, to be filed with the State.

Attachments:

- 1) Sources and Uses with Executive Summaries
 - a. District Wide Summary
 - b. By Fund
- 2) Statement of Income, Expense and Change in Net Position
 - a. Utility Fund
 - b. Community Services Fund
 - c. Beach Fund
- 3) Central Services Cost Allocation (FY2021/22)
- 4) FY2021/22 Facility Fee Allocation
- 5) Tentative FY2021/22 Capital Improvement Budget (with Carry-forwards)
- 6) State Form 4404LGF (Tentative FY2021/22 Budget)
- 7) Line Item Detail Budget Reports
 - a. District-wide Summary
 - b. By Fund

FY2021-22 TENTATIVE BUDGET

SOURCES AND USES

Summary By Major Fund

District-wide Summary

General Fund

Utility Funds

Community Services Funds

Beach Fund

Internal Service Funds

IVGID Executive Summary based on Form 4404LGF

Fund and Function Budgeted Sources and Uses

FY 2021-22

Budgeted

IVGID	General Fund	Total Governmental	Community Services	Beach Fund	Utilities Fund	Internal Services	Total Proprietary	Budgeted	
								2021-22 All Funds Summary	2020-21 All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,924,000	\$ 1,924,000	\$ -		\$ -	\$ -	\$ -	\$ 1,924,000	\$ 1,770,000
Consolidated Tax	1,803,362	1,803,362					-	1,803,362	1,668,000
Charges for Services	2,400	2,400	18,274,900	892,500	12,783,176		31,950,576	31,952,976	29,850,623
Recreation Facility Fees		-	1,878,487	1,084,720			2,963,207	2,963,207	2,422,225
Intergovernmental & Grants		-	34,800		31,000		65,800	65,800	69,700
Interfund	1,570,208	1,570,208	99,911		241,400	3,206,666	3,547,977	5,118,185	5,039,725
Miscellaneous		-	130,230				130,230	130,230	132,630
Investments	65,700	65,700	26,250	5,625	74,000		105,875	171,575	343,650
Total Operating Sources	5,365,670	5,365,670	20,444,578	1,982,845	13,129,576	3,206,666	38,763,665	44,129,335	41,296,553
Expenditures by Function:									
General Government									
Operations	4,890,712	4,890,712				3,179,116	3,179,116	8,069,828	7,771,411
Utilities									
Operations					8,691,917		8,691,917	8,691,917	8,155,873
Recreation:									
Championship Golf			3,731,204				3,731,204	3,731,204	3,717,478
Mountain Golf			1,246,356				1,246,356	1,246,356	1,141,209
Facilities			1,734,022				1,734,022	1,734,022	1,504,583
Ski			8,165,303				8,165,303	8,165,303	8,075,342
Recreation Center			2,450,062				2,450,062	2,450,062	2,212,155
Recreation Admin			419,242				419,242	419,242	415,786
Parks			922,517				922,517	922,517	856,535
Tennis			249,505				249,505	249,505	226,781
Beach				2,101,621			2,101,621	2,101,621	1,906,299
Total Operating Expenditures	4,890,712	4,890,712	18,918,211	2,101,621	8,691,917	3,179,116	32,890,865	37,781,577	35,983,452
Net Operating Sources & Uses	\$ 474,958	\$ 474,958	\$ 1,526,367	\$ (118,776)	\$ 4,437,659	\$ 27,550	\$ 5,872,800	\$ 6,347,758	\$ 5,313,101
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Fees - Capital Projects			3,043,313	302,172			3,345,485	3,345,485	3,740,867
Facility Fees - Debt Service			410,150	7,748			417,898	417,898	417,898
Use of Fund Balance for Projects			832,447	4,335,212	520,000		5,687,659	5,687,659	8,927,332
Capital Project Expenditures	(406,438)	(406,438)	(3,799,630)	(4,520,060)	(4,279,000)		(12,598,690)	(13,005,128)	(14,377,677)
Debt Service Payments			(384,755)	(6,296)	(643,129)		(1,034,180)	(1,034,180)	(1,032,576)
Net Non-Operating Sources & Uses	(406,438)	(406,438)	101,525	118,776	(4,402,129)	-	(4,181,828)	(4,588,266)	(2,324,156)
Overall Net Sources & Uses	\$ 68,520	\$ 68,520	\$ 1,627,892	\$ -	\$ 35,530	\$ 27,550	\$ 1,690,972	\$ 1,759,492	\$ 2,988,945

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,770,000	1,924,000
Consolidated Taxes	1,736,657	1,668,000	1,755,000	1,803,362
Charges for Services	29,502,929	29,853,023	31,511,745	31,952,976
Facility Fees	6,740,884	6,580,990	6,750,785	6,726,590
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	69,700	69,700	65,800
Interfund Services	2,867,876	3,568,285	3,547,977	3,547,977
Central Services Revenue	1,367,400	1,471,440	1,471,440	1,570,208
Non Operating Income/Leases	116,041	118,130	118,130	118,130
Investment Earnings	885,434	343,650	343,650	171,575
Capital Grants	1,637,399	-	-	-
Proceeds from Capital Asset Dispositions	251,577	-	-	-
Funded Capital Resources	-	8,927,332	700,000	5,687,659
Transfers In	5,831,684	-	4,085,212	3,427,708
TOTAL SOURCES	52,696,296	54,382,650	52,135,739	57,008,085
USES				
Salaries and Wages	13,289,741	14,171,146	14,890,401	15,007,718
Employee Fringe	4,902,940	5,820,293	6,107,182	6,148,582
Total Personnel Cost	18,192,682	19,991,439	20,997,583	21,156,299
Professional Services	902,836	643,415	551,500	614,000
Services and Supplies	8,597,440	8,910,515	9,162,162	9,213,772
Insurance	644,590	700,020	695,820	695,820
Utilities	2,266,707	2,411,687	2,435,197	2,442,622
Cost of Goods Sold	1,476,211	1,654,938	1,947,134	1,788,855
Central Services Cost	1,367,400	1,471,440	1,471,440	1,570,207
Defensible Space	195,752	200,000	200,000	200,000
Capital Improvements	-	14,691,354	15,953,740	13,005,128
Debt Service	1,026,471	1,032,576	1,034,180	1,034,180
Contingency	-	-	-	100,000
Transfers Out	5,831,684	-	4,085,212	3,427,708
TOTAL USES	40,501,771	51,707,384	58,533,968	55,248,591
SOURCES(USES)	12,194,525	2,675,267	(6,398,229)	1,759,494

**Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FY2021/22**

Service Metrics

Season/Service Period

The Administrative front desk at 893 Southwood is staffed weekdays (except holidays) year round to serve Crystal Bay and Incline Village community members seeking information about the administration of the District. Several departments are on call 24/7.

<u>Service Measures</u>	<u>Actual 2018/19</u>	<u>Budget 2019/20</u>	<u>Planned 2020/21</u>	<u>Proposed 2021/22</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	12.24	12.74	13.11	13.28
Overhead Ratio (General Fund to District-wide Operating Expenses)			5.3%	4.4%
<u>Staffing (not including Trustees)</u>				
FTE's	23.3	23.38	23.38	24.02

Services Provided

Management and Administration:

- District Governance
- Senior Team
- Operating & Capital Projects Administration
- Personnel Policies Manual
- Human Resources
- Customer Service Training
- Employee Orientation
- Union Relations
- Health and Wellness
- Finance and Accounting
- Risk Management & Insurance Coverage
- Safety Committee
- Information Services and Systems

Trustees:

- Governance & Public Meetings
- Notices and Recordkeeping
- Ordinances, Resolutions, Policies and Practices

Legal Compliance:

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

Services Provided

Frequency

Management and Administration:

District Governance and Communication	Daily
Senior Team	Weekly
Operating & Capital Projects Administration	Daily
Human Resources	Monday through Saturday
Personnel Policies Manual.....	Ongoing maintenance
Customer Service Training	Weekly
Employee Orientation	Weekly
Union Relations	Ongoing maintenance
Health and Wellness.....	Ongoing programming
Safety Committee	Monthly meetings
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	Week days

Trustees:

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

Items of Note for Budgeting Fiscal 2021-2022

Staffing – The net increase in staffing reflects the re-allocation of a Budget Analyst from Community Services to the Finance Department. The proposed budget reflects reclassifications of existing positions. There is presently a vacancy in Human Resource that will remain unfilled at this time.

Professional Fees – These include contractual services of \$24,000 for legislative advocacy and \$24,000 for external communications.

Decreased Investment Income – Interest earnings have been reduced District-wide to reflect the continued reduction in interest rates.

Contingency Funding – The Tentative Budget includes a contingency appropriation of \$100,000 within the 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 - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY 2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,770,000	1,924,000
Consolidated Taxes	1,736,657	1,668,000	1,755,000	1,803,362
Charges for Services	952	2,400	2,400	2,400
Intergovernmental - Operating Grants	-	-	-	-
Central Services Revenue	1,367,400	1,471,440	1,471,440	1,570,208
Non Operating Income/Leases	-	-	-	-
Investment Earnings	432,643	131,400	131,400	65,700
Funded Capital Resources	-	300,000	-	-
TOTAL SOURCES	5,243,824	5,343,240	5,130,240	5,365,670
USES				
Salaries and Wages	1,976,630	2,081,280	2,222,907	2,258,873
Employee Fringe	903,646	1,105,120	1,130,916	1,140,541
Total Personnel Cost	2,880,277	3,186,401	3,353,823	3,399,414
Professional Services	294,601	392,975	347,975	360,475
Services and Supplies	489,140	780,940	774,629	870,923
Insurance	48,241	53,100	53,100	53,100
Utilities	103,758	106,685	106,685	106,800
Capital Improvements	279,424	650,150	390,100	406,438
Contingency	-	-	-	100,000
Transfers Out	300,000	-	-	-
TOTAL USES	4,395,441	5,170,251	5,026,312	5,297,150
SOURCES(USES)	848,383	172,989	103,928	68,520

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

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 Projects, Fleet Maintenance for Public Works, Community Services and Administration and management of the Solid Waste Franchise.

All Public Works staff takes responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our highly skilled staff, well maintained infrastructure, excellent customer service and our secure financial position. This includes all divisions in Public Works from Fleet to Engineering to Office Management to the staff repairing watermains and treating wastewater. The following sections highlight the individual Divisions in Public Works.

The Engineering Division manages the Capital Improvement Program (CIP) projects for the management, design, scheduling, bidding, contract administration, and construction oversight. Engineering also provides procurement assistance for goods and services and performs small construction projects conducted within operating budgets. Engineering also manages the District's GIS system, mapping, archiving, land coverage, and aerial photography database.

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; setting up, installing auxiliary equipment and making necessary modifications for the equipment's specific job requirements. Fleet procures, 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 how to operate the passenger trams.

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources. The Waste Not program is located at Public Works. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not is the home agency for the Tahoe Water Suppliers Association.

The Compliance Division reviews Washoe County Building Department plan submittals for new development and remodels of all properties that impact water and sewer services. 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. The Division reports to the Engineering Manager.

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations. The District has a comprehensive preventative maintenance program as part of its asset

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

Water System

Ultraviolet & Ozone Water Treatment Plant 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
A wastewater treatment plant able to treat up to 2.1 million gallons daily
20 Miles of Effluent Pipeline to Carson Valley
A 900 acre wetland site located in the Carson Valley for effluent water

Season/Service Period

Water and Sewer distribution and treatment is staffed and operated 24 hours every day.
Administration and customer service hours are non-holiday weekdays 8 to 4:30.
Solid Waste Services are scheduled over a variety of service types on weekdays.

Water and Sewer Service Measures

The District reads over 4,440 water meters and prepares utility bills monthly for the following customer statistics. Water and sewer production and employee count is also provided.

<u>Measure</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>2020-21 Planned</u>	<u>2021-22 Proposed</u>
Water Users	8,106	8105	8097	8105
Sewer Users	8,014	8016	8007	8016
Water Accounts Billed	4,270	4269	4272	4269
Sewer Accounts Billed	4,178	4180	4182	4180
Water Production (million gallons)	900	900	900	937
Sewer Production (million gallons)	400	380	370	331
FTE's	31.2	32.2	35.2	36.6

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

Water and Sewer Services

Public Works will be having a rate study/model developed by a consultant in the first half of FY 21-22 which will inform the Board on future rate increases. This will allow any recommendations that are proposed within the Raftelis IVGID Utilities Management Review and Asset Assessment to be included in the rate study.

Since rates were not raised for the FY 20-21 budget the following is a cost comparison of line item operating cost increases over \$10,000 between the FY 19-20 Final Budget and the FY 21-22 Proposed Budget for Water and Sewer.

Water Budget – Fiscal Year 19/20 Compared to 21/22

Item	Amount of Increase	Percentage of Increase
Salary & Wages	\$214,431	18%
Fringe Benefits	\$94,789	15%
Professional Consultants	\$41,500	146%
Services and Supplies	\$77,399	8%
General Liability	\$20,220	22%
Central Services Cost	\$13,440	8%

Sewer Budget – Fiscal Year 19/20 Compared to 21/22

Item	Amount of Increase	Percentage of Increase
Salary & Wages	\$210,173	15%
Fringe Benefits	\$159,909	24%
Professional Consultants	\$41,500	146%
Services and Supplies	\$110,135	16%
Utilities	\$11,815	3%
Central Services Cost	\$13,440	8%

The total Operating Cost increase from FY 19-20 to FY 21-22 in Water is \$453,619 and in Sewer is \$533,533. The majority of these cost increases is in Salary & Wages, Fringe Benefits, and Professional Services for the utility management review and asset assessment and the rate study/model. These increased and ongoing costs demonstrate the need for a rate increase to cover the ongoing expenses.

In the FY 20-21 Operating budget, funding for the Treatment Plant Supervisor was removed from the budget when rate increases were not approved for FY 20-21. The cost of this position is \$150,000 fully burdened and included in the FY 21-22 budget. However, the position will not be filled until the Board of Trustees approves a rate increase to cover the costs of this position.

Staff has included a proposed 8% increase to both sewer and water rates to take effect September 1, 2021 within the FY 21-22 budget revenue projections.

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

Solid Waste Services

Waste Not is proposing to outsource the Household Hazardous Waste (HHW) Services to an outside contractor that would perform 8 one-day collection events, one Friday per month for 4-6 hours in length from April to October. A goal is to reach more second homeowners by having the collection on Fridays instead of Tuesday and Thursday. The contract for services would be advertised in accordance with NRS. The electronic waste drop-off site at Public Works would be operated concurrently on the same day as the HHW monthly drop off day. Waste Not is also proposing solid waste field response services be outsourced with Clean Tahoe in the amount of \$40,000 to maintain strong compliance with Ordinance 1.

Engineering Service Measures

The Engineering Division major capital projects in construction scheduled for Fiscal Year 2021-2022 include; electrical and pumping improvements at Sewer Pump Station #1; Mountain Golf Course Cart Path Reconstruction (Year 1); Recreation Center Locker Room improvements; Burnt Cedar Swimming Pool improvements, Slott Peak Ct. Watermain replacement. The Engineering Division is also working on a number of capital projects that are presently in the planning and design phase. These include, the Ski Way Rehabilitation Project, and the second phase of the Effluent Export Pipeline Replacement Project.

The Engineering Division seeks to bill 80% of time for its full time staff to Capital Projects.

<u>Measure</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>2020-21 Planned</u>	<u>2021-22 Proposed</u>
Total Hours Worked	8320	8320	8320	8320
Billed Productive Hours	6656	6656	6656	6656
Percentage Billed Hours	80%	80%	80%	80%
Positions	5	5	5	5
FTE's	4.95	4.95	4.90	4.90

The Engineering Division is currently organized with an Engineering Manager who supervises a Principal/Senior Engineer, Project Manager, Associate Engineer, Public Works Contracts Administrator (0.9 FTE) and a budgeted, but only occasionally filled, Engineering Intern.

Fleet Season/Service Period

Fleet is staffed with trained professional mechanics on non-holiday weekdays year round. Fleet staff is also available 24 hours/7 days per week on a call in basis and can provide weekend and holiday staffing to accommodate special requests and periods of peak customer demand.

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

<u>Fleet Service Measures</u>	Actual	Budget	Planned	Proposed
	<u>2019/20</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Preventative Maintenance	3118	3,500	3,600	3600
Corrective Maintenance	2140	2,400	2,400	2400
Projects & Fabrication	238	200	150	150
Other	750	1,100	1,000	1000
Total Repair Activities	6246	7,200	7,150	7150
In-shop repairs	5851	6,400	6,400	6400
Field repairs	940	400	600	600
Outside vendor repairs	21	50	50	50
Operator training hours	61.5	40	40	40
Mechanic training hours	77.8	100	200	200
Vehicle accidents	97	70	100	100
Pieces of equipment	618	616	618	618
<u>Fleet Staffing</u>				
Positions	7	7	7	
FTE's	7	7	7	

The Fleet Division is currently organized with a Superintendent, five Mechanic II's, and one Assistant Mechanic.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	12,396,967	12,402,440	12,402,440	12,783,176
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	298,225	148,500	148,500	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
Funded Capital Resources	-	3,032,786	450,000	520,000
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	15,856,126	13,273,340	13,649,576
USES				
Salaries and Wages	2,869,748	2,921,780	3,106,239	3,037,668
Employee Fringe	1,281,735	1,449,604	1,604,628	1,631,646
Total Personnel Cost	4,151,482	4,371,383	4,710,867	4,669,314
Professional Services	221,815	182,050	132,050	182,050
Services and Supplies	2,110,209	1,973,257	2,042,691	2,167,056
Insurance	185,410	203,880	203,880	203,880
Utilities	894,515	932,594	932,594	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	380,580	436,613
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	-	7,130,217	4,940,700	4,279,000
Debt Service	635,827	643,134	643,129	643,129
Transfers Out	-	-	-	-
TOTAL USES	8,655,649	15,929,225	14,086,491	13,614,046
SOURCES(USES)	4,232,857	(73,099)	(813,151)	35,530

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	5,003,461	4,965,219	4,965,219	5,156,289
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	4,002	3,000	3,000	1,500
Proceeds from Capital Asset Dispositions	(9,004)	-	-	-
Funded Capital Resources	-	450,000	350,000	126,500
Transfers In	22,500	-	-	-
TOTAL SOURCES	5,188,457	5,659,619	5,559,619	5,525,689
USES				
Salaries and Wages	1,320,915	1,305,017	1,360,727	1,342,860
Employee Fringe	588,688	650,118	704,826	720,247
Total Personnel Cost	1,909,603	1,955,136	2,065,553	2,063,107
Professional Services	43,630	75,350	50,350	87,850
Services and Supplies	1,067,053	1,014,105	1,054,209	1,105,274
Insurance	101,893	112,020	112,020	112,020
Utilities	444,195	461,346	461,346	464,566
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	173,850	193,355	187,290	209,574
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	4,841	2,281,726	1,494,250	1,142,750
Debt Service	303,866	307,020	307,019	307,019
Transfers Out	(174,632)	(128,113)	(128,113)	(164,808)
TOTAL USES	3,928,052	6,321,944	5,653,924	5,377,352
SOURCES(USES)	1,260,404	(662,325)	(94,305)	148,337

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	6,926,282	6,946,421	6,946,421	7,167,882
Investment Earnings	294,224	145,500	145,500	72,500
Proceeds from Capital Asset Dispositions	(10,180)	-	-	-
Funded Capital Resources	-	2,582,786	100,000	393,500
Transfers In	22,500	-	-	-
TOTAL SOURCES	7,232,826	9,674,707	7,191,921	7,633,882
USES				
Salaries and Wages	1,363,014	1,451,062	1,575,139	1,521,940
Employee Fringe	614,060	716,482	811,028	821,861
Total Personnel Cost	1,977,074	2,167,544	2,386,167	2,343,801
Professional Services	178,185	81,700	56,700	94,200
Services and Supplies	895,625	720,335	749,507	797,507
Insurance	83,517	91,860	91,860	91,860
Utilities	448,426	468,998	468,998	466,188
Central Services Cost	173,850	193,355	187,290	196,476
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	(4,841)	4,848,491	3,446,450	3,136,250
Debt Service	331,961	336,114	336,110	336,110
Transfers Out	174,632	128,113	128,113	164,808
TOTAL USES	4,307,366	9,086,510	7,901,195	7,677,200
SOURCES(USES)	2,925,459	588,197	(709,274)	(43,318)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	140,304	178,800	178,800	134,505
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
TOTAL SOURCES	140,304	209,800	209,800	165,505
USES				
Salaries and Wages	51,907	54,011	55,473	56,284
Employee Fringe	24,640	29,037	30,484	30,737
Total Personnel Cost	76,547	83,048	85,957	87,021
Professional Services	-	25,000	25,000	-
Services and Supplies	57,644	95,212	95,400	80,700
Utilities	192	540	540	540
Central Services Cost	6,000	6,000	6,000	8,732
TOTAL USES	140,383	209,800	212,897	176,993
SOURCES(USES)	(79)	-	(3,097)	(11,488)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals	Current	Preliminary	Preliminary
	FY2019-20	Budget	Baseline	Working
		FY2020-21	FY2021-22	Budget
				FY2021-22
SOURCES				
Charges for Services	15,485,428	16,616,228	17,510,105	18,274,900
Facility Fees	5,774,067	1,763,645	5,782,410	5,331,950
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	38,700	34,800
Interfund Services	76,558	98,849	99,911	99,911
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	52,500	26,250
Proceeds from Capital Asset Dispositions	270,761	-	-	-
Funded Capital Resources	-	-	200,000	832,447
Transfers In	241,875	-	4,085,212	3,427,708
TOTAL SOURCES	22,143,117	18,700,152	27,899,068	28,158,196
USES				
Salaries and Wages	6,314,053	6,857,641	7,135,390	7,308,651
Employee Fringe	1,883,703	2,225,323	2,323,628	2,364,462
Total Personnel Cost	8,197,756	9,082,964	9,459,018	9,673,113
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,889,396	4,750,657
Insurance	367,719	389,760	389,760	389,760
Utilities	1,125,630	1,229,994	1,245,254	1,252,234
Cost of Goods Sold	1,376,274	1,571,338	1,846,634	1,688,355
Central Services Cost	903,200	972,685	971,940	1,019,467
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	(822,959)	-	7,733,080	3,799,630
Debt Service	-	-	384,755	384,755
Transfers Out	5,443,385	-	4,085,212	3,427,708
TOTAL USES	21,871,637	18,149,871	31,149,675	26,530,304
SOURCES(USES)	271,480	550,281	(3,250,606)	1,627,892

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2021/22**

The Championship Golf Course operating plan focuses on servicing the resident golfer and Grille customers and their guests, its ancillary plan is then to service our non-resident golfers. The Championship Golf Course provides entertainment and value in the form of a championship level and rated golf course, driving range and short game practice amenities, PGA and LPGA certified golf instruction, inclusive programs, Golf Shop, merchandise, food and beverage at The Grille, a snack bar at the turn, and on the course beverage carts. The course conditioning level is set to be appropriate for a resort venue. The Championship Golf Course competes with over 35 courses within a twenty five mile radius of Incline Village, the competition attracts both visitor play as well as some of our own resident play. The Staff at the Championship Golf Course also operates a sales outlet in the Hyatt Sports Shop from May to October.

The Championship Golf Course is a Robert Trent Jones, Sr. design built in 1964 and is a challenging alpine golf course. The Championship Golf Course has been consistently ranked in the Top 10 places to play in Nevada.

Service Metrics	<u>Actual 2018/19</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
<u>Season/Service Period</u>				
Opening Date	05/11/18	05/17/19	05/18/20	05/14/21
Closing Date	10/15/18	10/20/19	10/18/20	10/17/21
<u>Service Measures</u>				
Total Rounds Played	21,650	22,850	23,998	24,632
<u>Staffing</u>				
FTE's	41	42	43	43

Services Provided

The Championship Golf Course offers **green fees** per round, **passes** based on the amount of play for the season. Daily green fees are dynamically structured and vary by privilege, category, season, day of week, time of day, and number of holes.

On Courses Services are provided by a Ranger Team to execute proper Pace of Play standards and player assistance requests.

The **Driving Range** offers large, medium, and small buckets on a per-use or pass basis for picture pass-holders and non-pass-holders. **Lessons** are available through the Incline Village Golf Academy from a PGA Professional for all ages and experience levels.

The **Golf Shop** offers a full line of apparel, equipment, shoes, balls and accessories.

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2021/22**

The Championship Golf Course is home to five active community **Golf Clubs** with over four hundred members. They respectively host many events and welcome new members annually.

Food and Beverage services can be found from May to October; they include The Grille, the lower snack bar at the turn, and on the course through a cart service. **Banquets and events** are also available year round.

Items of Note for Budgeting Fiscal Year 2021/22

Revenue/Sources

Revenue/Sources are proposed at a 14% increase versus 2019/2020 Actuals.

Some important matrix:

- 5% increase of all Daily Guest Green fee rates compared to 2020
- 10% increase of all Play Pass rates, except 10 & 20 Play Passes compared to 2020
- 14% increase of Daily Range fee revenue compared to 2020
- 6% increase in play compared to 2020
- 7% increase in sales for F&B over 2019/2020 Actuals, (plus incremental price adjustments)
- 3.5% increase in Merchandise sales over 2019/2020 Actuals and 17% decrease in Merchandise Uses
- No longer operating Hyatt Sports Shop

Uses

- Decreased 3% budget to budget which includes Personnel, Central Services, Insurance and Utilities
- Personnel increased by 5% budget to budget due to rightsizing of staffing wages and employee fringe to compete and retain staff. This was not done last year due to COVID-19. Also, allocation of Director of Golf/Community Services which was not budgeted last year.
- Services and Supplies are being proposed at a 2% decrease. Advertising-Paid has been reduced by (\$22,200), Advertising-Trade has been reduced by (\$6000) and

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2021/22**

Janitorial reduced by (\$17,150). Operating (Golf) is (\$25,525) higher due to replacing rental clubs.

- Utilities are projected at a 7% increase

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals	Current	Preliminary	Preliminary
	FY2019-20	Budget	Baseline	Working
		FY2020-21	FY2021-22	Budget
				FY2021-22
SOURCES				
Charges for Services	4,037,096	3,391,291	3,767,485	3,334,825
Facility Fees	171,994	32,812	32,808	410,001
Proceeds from Capital Asset Dispositions	10,330	-	-	-
Transfers In	-	-	1,717,765	660,039
TOTAL SOURCES	4,219,420	3,424,103	5,518,058	4,404,865
USES				
Salaries and Wages	1,511,829	1,258,610	1,309,128	1,323,727
Employee Fringe	421,675	364,034	387,233	389,757
Total Personnel Cost	1,933,504	1,622,644	1,696,361	1,713,484
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	977,257	937,952
Insurance	68,363	75,180	75,180	75,180
Utilities	244,614	212,370	212,630	230,540
Cost of Goods Sold	913,275	588,087	722,975	563,440
Central Services Cost	236,800	248,707	254,820	202,628
Capital Improvements	(439,872)	-	522,980	476,880
Debt Service	-	-	183,519	183,519
Transfers Out	623,201	-	-	-
TOTAL USES	4,705,582	3,717,478	4,653,702	4,391,603
SOURCES(USES)	(486,162)	(293,376)	864,356	13,262

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY2021/22**

The Mountain Golf Course celebrated its 50th Anniversary in 2018. The Mountain Golf Course operating plan focuses on servicing the resident golfer and their guests, its ancillary plan is then to service our non-resident golfers. The Mountain Golf Course provides playing opportunities to golfers looking to play a unique golf experience due to the nature of it being a par 58 executive course. Most play comes from novice level golfers, female golfers, families, seniors, and junior golfers. An important focus is on the social golfer looking for fun rather than a competitive golf experience. The visitors market we cater to are primarily those visiting Lake Tahoe looking for a fun activity to do while on vacation. An experienced traveling golfer is more apt to play at the Championship Golf Course. However, with its varying terrain it does offer a challenge. Other services include rental clubs, short game practice facility, and food and beverage at the turn and on the course.

The Mountain Golf Course is a Robert Trent Jones, Jr. design built in 1968. The Mountain Golf Course has been selected as one of the Top 10 Short Courses in the country by *Golf Range Magazine*.

Service Metrics	<u>Actual 2018/19</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
<u>Season/Service Period</u>				
Opening Date	05/18/18	05/28/19	05/25/20	05/31/21
Closing Date	10/8/18	09/15/19	10/11/20	10/10/21
<u>Service Measure</u>				
Rounds Played	17,058	15,446*	18,442	18,920
		*Not open full year		
<u>Staffing</u>				
FTE's	1.2	11.2	11.7	11.7

Services Provided

The Mountain Golf Course offers **green fees** per round for 9 or 18 holes, and **passes** based on the amount of play for the season, both 9 and 18-hole pass options. Daily green fees are dynamically structured and vary by privilege, category, season, day of week, time of day, and number of holes. Special programming pricing applies to each programming such as free golf for juniors on Sunday for Family Golf Day.

Growing the game is a fundamental goal at the Mountain Golf Course. Several examples of our **programs** that combine golf and FUN include the Nine and Wine, Thrill and Grill, Family Golf Day, Golf-Fit, Friday Afternoon Golf League, etc.

The **Golf Shop** offers rental clubs, apparel, equipment, shoes, balls and accessories.

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY2021/22**

The Mountain Golf Course is home to two active **Golf Clubs** with over one hundred and fifty members. They respectively host many events and welcome new members annually.

Food and Beverage service can be found at the Wild Bill's Snack Bar and on the course through a cart service.

Items of Note for Budgeting Fiscal Year 2021/22

Revenue/Sources

Revenues are being proposed at a 13% increase versus 2020/2021 budget.

Some important matrix

- 5% increase of all Daily Guest Green fee rates
- 10% increase of all Play Passes, except 10 Play
- Opening of new clubhouse, with full operations expected
- 3% increase in play over 2020 actuals

Uses

- Increased 7% budget to budget which includes Personnel, Central Services, Insurance and Utilities.
- Personnel increase by 9% budget to budget due to rightsizing staffing wages and employee fringe to compete and retain staff (not done last season), along with opening up Food and Beverage operations again at the Mountain Clubhouse. Also, allocation of Director of Golf/Community Services which was not budgeted last year.
- Services and Supplies are being proposed at a 7% increase, mainly due to, Rental & Lease Golf Carts (\$30,401) and Operating (\$2050). Advertising-Paid was reduced by (\$11,500) and Advertising-Trade reduced by (\$6000).
- Utilities are projected to decrease by 4%.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	724,464	818,834	922,166	942,821
Facility Fees	327,607	221,481	221,454	262,645
Non Operating Leases	40,256	40,890	40,890	40,890
Proceeds from Capital Asset Dispositions	244,352	-	-	-
Transfers In	-	-	199,000	688,900
TOTAL SOURCES	1,336,679	1,081,205	1,383,510	1,935,256
USES				
Salaries and Wages	320,393	409,731	449,026	452,304
Employee Fringe	96,581	117,206	127,343	131,626
Total Personnel Cost	416,974	526,937	576,369	583,930
Professional Services	7,025	4,170	4,170	4,170
Services and Supplies	483,269	349,229	354,269	378,995
Insurance	15,687	17,280	17,280	17,280
Utilities	83,695	91,760	91,760	88,100
Cost of Goods Sold	64,580	89,532	105,100	105,100
Central Services Cost	54,000	62,301	58,140	68,781
Capital Improvements	(1,592,962)	-	694,500	688,900
Transfers Out	1,592,962	-	-	-
TOTAL USES	1,125,230	1,141,209	1,901,588	1,935,256
SOURCES(USES)	211,449	(60,004)	(518,078)	-

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

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 four hundred and nine (409) of the expected five hundred and two (502) events.

Service Metrics

Season/Service Period

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

	<u>Actual</u> <u>2019/20</u>	<u>Budgeted</u> <u>2020/21</u>	<u>Proposed</u> <u>2021/22</u>
<u>Service Measures</u>			
<u>(Scheduled Events)</u>			
The Chateau	335	365	365
Aspen Grove	165	157	157
<u>Staffing</u>			
Positions	4	4	4
FTE's	1.37	1.4	1.44

Services Provided

Venues

- Indoor meeting space
- Ballroom space
- Wedding ceremonies indoors and outdoors
- Family gathering areas
- Operating location for the Championship Golf Course
- Event space for golf groups local and destinations
- Meeting locations for Community Programming
- Board of Trustees meetings and events
- Conference services
- Celebrations of Life
- Movies
- Card games

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

Corporate Events
School programs
Employee Meetings
Non-profit Events
Senior Events
Youth Programs
Team Building

Services Provided

WEDDING AND EVENT SALES	WEDDINGS	COMMUNITY EVENTS
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 2021/22**

FACILITIES	WEDDINGS	COMMUNITY EVENTS
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

BANQUET SERVICE STAFF	WEDDINGS	COMMUNITY EVENTS
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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

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

KITCHEN STAFF	WEDDINGS	COMMUNITY EVENTS
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

Items of Note for Budgeting Fiscal Year 2021-22

Revenue

As we move forward after the COVID pandemic we are seeing an increase in inquiries and late term bookings. Between March 2021 and April 2021 we have contracted 12 new weddings. 7 of those 12 are for this coming fiscal year, 2021/22. Overall, we currently have 38 weddings at The Chateau and 22 at Aspen Grove for fiscal year 2021/22 and we are still outside the booking window for May & June 2022. The facility rate increases will be apparent as we book new business in May/June 2022 and overall we expect to see a 5% increase over the original 2020/21 budget.

Budget

Expenses are projected to remain flat but we will continue to manage the budget based on business levels. For 2021/22 we are limiting unnecessary spending such as travel & conferences. The Chateau building continues to

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

incur infrastructure damage as the building ages such as roofing collapse on the porte cochere and loosening stones from the pillars.

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2021/22**

Venue Service Period

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 30 machine groomed trails and 6 ski lifts. A typical ski season begins in early December through the middle of April. During the venue off season, April through November, extensive maintenance programs and best practices are performed on the equipment infrastructure and facilities including ski lifts, buildings, snowmaking equipment, slope erosion control and brushing. The District's community ski area will operate its 56th season during the 2021/2022 fiscal year.

<u>Service Measures</u>	<u>Actual</u> <u>2019/2020</u>	<u>Budgeted</u> <u>2020/2021</u>	<u>Proposed</u> <u>2021/2021</u>
Opening Date	12/07/19	12/10/20	12/09/21
Closing Date	03/15/20	04/11/21	04/10/22
Operating Days	100	123	123
Skier Visits	99,424	110,000	130,000

Full Time Equivalent Staffing Levels

SM/S/PT/PTYR:

FTE's	64.56	61.60	61.60
Full Time: FTE's	15.15	14.34	14.34
Total FTE's	79.71	75.94	75.94

Venue Services Provided

Ski lift served skiing and riding
Snowmaking and groomed terrain
Food outlets; Base Lodge Provisions, Wild Bill's BBQ and Snowflake Lodge
Ski & Snowboard group and private lessons for ages 7 to adult
Child Ski Center for ages 3-6
Equipment tuning and repair shop
Rental shop offering standard skis, snowboards, and demo equipment
Retail shop
Lockers, daily and seasonal
Free Ski Shuttles serving Incline Village
Electric vehicle charging stations

Administration:

General Management
Reception / Administration
Marketing

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2021/22**

Operations:

Tickets – Passes and Revenue
Food and Beverage
Ski and Ride Center / Child Ski Center
Ski and Snowboard Rentals
Mountain Operations
Ski Lift Operations and Maintenance
Slope Operations and Maintenance
Terrain Park
First Aid and Ski Patrol
Facility Operations and Maintenance
Parking and Shuttle Transportation
Hyatt Sport Shop

Compliance:

Washoe County Health Department
Washoe County Building Department
North Lake Tahoe Fire Protection District
Nevada State Fire Marshal
United States National Forest Special Use Permit
Tahoe Regional Planning Agency
American National Standards Institute – B77.1
Safe Hold Special Risks - Ski Area Operational Activities Risk Conformance

Items of Note for Budgeting Fiscal Year 2021/22

Revenue – The ski venue is projecting a 10% increase overall from revenue generating operations as compared to the 2020/2021 fiscal year operating budget. The proposed budgeted has identified an increase in ski lift tickets and season pass revenue due to the increase in lift ticket rates, Non Picture Pass Holder season pass rates including an increase in the volume of passes sold. Other profit centers including Food and Beverage, Ski and Ride Centers and Equipment Rentals are proposed to remain similar to 2020/2021 budgeted revenue projections for the proposed 2021/2022 fiscal year budget.

Personnel – During winter operations the ski area employs over 300 seasonal staff members to provide venue services to our community members and guests. One of the most strategic items that the ski area focuses on is the recruitment and retention of employees. The ski venue staff and the District's Human Resources staff meet monthly to analyze the planning of recruitment efforts, retention tactics as well as compensation the seasonal staff members. Included in the 2021/2022 operating budget is a proposed 4% increase in total personnel cost from the approved 2020/2021 budget. The increase in personnel cost is directly related to the front line staff hourly rate change from \$14.00 to \$15.00 per hour. This rate adjustment addresses aligning the District's ski venue with other ski resorts in the area and the planned increase from the current California minimum

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2021/22**

wage of \$14.00 an hour to \$15.00 beginning on January 1, 2022. The proposed 2021/2022 operating budget does not include additions of FTRY staff or changes to current seasonal manager benefit classifications.

Service & Supplies – Staff is proposing a 5% reduction in Service and Supplies expenditures as compared to the 2020/2021 approved fiscal year budget. Service and supplies expenses include snow removal, advertising, fuel, trash, training, janitorial, permits, computers, processing fees, operating supplies, repairs and maintenance to facilities, ski lifts, snowmaking equipment, over the snow vehicles and rolling stock equipment.

Overall – The ski venue 2021/2022 operating budget is proposing a 1% increase within Total Uses including personnel cost, professional services, service and supplies, insurance, utilities, costs of goods and central services. Total Sources within the proposed budget include a projected 10% increase in revenue as compared to the 2020/2021 ski venue operating budget.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals	Current	Preliminary	Preliminary
	FY2019-20	Budget	Baseline	Working
		FY2020-21	FY2021-22	Budget
				FY2021-22
SOURCES				
Charges for Services	9,781,499	10,148,735	10,148,735	11,134,914
Facility Fees	(1,638,033)	(1,640,400)	(1,640,400)	(1,566,773)
Interfund Services	-	14,985	14,985	14,985
Non Operating Leases	75,784	77,240	77,240	77,240
Investment Earnings	49,030	22,500	22,500	11,250
Proceeds from Capital Asset Dispositions	7,329	-	-	-
Funded Capital Resources	-	-	-	757,447
Transfers In	-	-	1,211,472	592,486
TOTAL SOURCES	8,275,609	8,623,060	9,834,532	11,021,549
USES				
Salaries and Wages	2,771,784	3,135,849	3,129,501	3,263,960
Employee Fringe	870,179	1,050,665	1,092,840	1,122,526
Total Personnel Cost	3,641,963	4,186,514	4,222,341	4,386,486
Professional Services	69,873	23,700	23,700	23,700
Services and Supplies	1,901,995	2,058,216	2,061,292	1,949,635
Insurance	206,899	212,700	212,700	212,700
Utilities	511,366	627,070	627,070	620,060
Cost of Goods Sold	363,567	529,100	529,100	529,100
Central Services Cost	388,100	438,043	417,600	443,622
Capital Improvements	(792,711)	-	5,098,950	1,329,250
Debt Service	-	-	19,553	19,553
Transfers Out	812,243	-	-	-
TOTAL USES	7,103,296	8,075,342	13,212,306	9,514,106
SOURCES(USES)	1,172,313	547,718	(3,377,774)	1,507,443

**Incline Village General Improvement District
Recreation Center & Community Programming – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Service Period

The Recreation Center is open 364 days out of the year from 6am – 9pm, Monday – Friday and 7am – 8pm, Sat/Sun. Over 75 Community Recreation Programs are offered daily on a year-round basis for all ages and every demographic.

Service Measures (total visits)

	Actual	Budgeted	Proposed
	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Recreation Center	294,328	300,000	298,000
Aquatics	41,359	66,000	54,000
Youth & Adult Programs	5,020	10,700	7,860
Senior Programs	9,700	12,300	11,000
Fitness, Health & Wellness	22,994	30,500	26,747
Total	364,671	409,800	397,607
Total FTE	25.10	25.03	25.68

Services Provided

- Massage Therapy
- 37 Group Fitness Classes Weekly
- 25 Yard 8 Lane Indoor Pool with Diving board
- Gymnasium
- Full Service Locker Rooms
- Pro Shop
- Aquatics Programs
- Youth & Adult Sports Programs
- Youth & Family Programs
- Special Events
- Senior Programs
- Fitness, Health & Wellness Programs
- Indoor Pickle Ball Program (Winter)
- Facility Booking
- Programming Administration
- Recreation Center Membership Services
- Community Programming Marketing
- Lobby with Free Community Wi-Fi and Public Computers

**Incline Village General Improvement District
Recreation Center & Community Programming
Service Level Outline
Operating Budget FY2021/22**

RECREATION CENTER – Open 364 days of the year

Service Provided	Frequency
Group Fitness Classes	Daily (48 classes weekly)
Cardio & Strength Room (Cable TV)	Daily
Massage Therapy	Daily by Appointment only
Personal Training	Daily by Appointment only
Gymnasium	Daily Drop in/Programming
25 yard 8 Lane Pool w/Diving Board	Daily Drop in/Programming
Indoor Pickle Ball	4x weekly/2-3 hours per day
Full service Locker Room	Daily
Facility Booking/Group Picnic Rentals/Kayak & Paddleboard Storage	Daily
Program Registration	Daily
Membership Services	Daily
Birthday Parties	Daily by Reservation
Adult Basketball Drop in	Tu/Wed/Thu Year Round
Lifeguard Operations	Daily (2 Lifeguards on duty during operating hours)
Fitness Attendant/Recreation Center Rover	Daily – 6 – 8 hours
Kid Zone Child Care	6 days weekly (Paid service)
Free Community wifi/ Public Computers	Daily
Complimentary Coffee & Tea	Daily (Members/Daily Paid Visit)
Towel Service	Daily (paid service)
Cleaning Service	Daily (After Closing)

Community Programming – FITNESS, HEALTH & WELLNESS

Service Provided	Ages	Frequency
Youth Dance – Fairytale Ballet, Jazz, Hip Hop	3 – 11	Two 12 week sessions
Adult Ballet	18+	Ongoing 1 month sessions
Nutrition Lectures	All Ages	12 sessions annually
Yoga Workshops	18+	8 sessions
5 peaks in 5 weeks Fitness Challenge	All ages	5 weeks – July/August
Personal Training	All Ages	Daily by Appointment only
Annual Fitness Challenge	All Ages	Once Annually – 6 weeks
Art Classes- 3 Variations	13+	3 Programs annually
Ballroom Dance	21+	Ongoing

Community Programming – YOUTH & ADULT SPORTS

Service Provided	Ages	Frequency
Youth Basketball Leagues	1 st – 8 th	Daily December - February
Girls Softball Leagues	2 nd – 8 th	Daily Late April – Mid June
Youth Flag Football Leagues		Fall
Youth Volleyball Leagues	5 th – 8 th	Spring
Play Like a Champion Basketball	6 – 10	October - December
Play Like a Champion Volleyball	10 – 16	February – April
Middle School Volleyball Clinics	5 th – 8 th	Three weeks November
TK Basketball Camps	9 – 14	Two weeks June/August
Middle School Volleyball Camp	5 th – 8 th	One week - June
Youth Soccer Camp	9 – 14	One week - August
Brazillian Jiu Jitsu	All ages	Ongoing
Adult Volleyball Leagues	18+	Two seasons Oct - Apr
Adult 3 on 3 Basketball League	18+	Fall/Spring
Adult Softball Leagues (3 leagues)	18+	June – August
Adult Softball Tournament	18+	Labor Day Weekend
Adult Outdoor Soccer	18+	Summer/Fall
Adult Indoor Soccer Leagues	18+	Fall/Spring

Community Programming – YOUTH & FAMILY PROGRAMMING

Service Provided	Ages	Frequency
Tahoe Tiny Timbers	6 – 12	Daily when school is out
Trail of Treats & Terror - <i>Collaboration</i>	6mo+	Tue/Fri Year Round
Easter Eggstravaganza	All Ages	October
Underwater Egg Hunt	All Ages	March/April
IMS Career Day - <i>Collaboration</i>	All Ages	March/April
Teen Dances - <i>Collaboration</i>	6 th – 8 th	March
Leadership in Training Program	6 th – 8 th	School Year (4 Dances)
Little Adventure Camps	11 – 18	June - August
Pre-K enrichment classes	3 – 6	July - August
Themed Specialty Camps ie. Animals, Sewing & Cooking, Author Academy, World of Water.	3 – 6	School Year
Stand up Paddleboard Camp	6 – 11	June - August
8 th Grade Promotion - <i>Collaboration</i>	6 – 14	May - July
Water Carnival	8 th grade	June
Brunch w/Santa - <i>Collaboration</i>	All Ages	August
Community Holiday Celebration	All Ages	December
Community Leadership Club	All Ages	December
Community Snowshoe	9+	January – March (3 Dates)
Starlight Cinema	All Ages	July – August (3 dates)
Water Carnival	All Ages	August

Items of Note for Budgeting Fiscal Year 2021/22

Revenue/Sources

- After the challenges experienced in 2020 due to the COVID 19 pandemic, the Rec Center expects to see a significant decrease in revenue (\$131,000) during the first quarter of 2021 – 2022. It should be noted the Recreation Center will undergo a long awaited major locker room and bathroom CIP renovation.
- Recreation Center Programming will see an increase in revenue with the implementation of innovative Youth, Adult, Senior and Aquatics programs.

Uses

- Personnel costs are down year on year due to streamlining programming and management staff with the elimination of a FTE Recreation Center Management Position (savings \$105,000).
- Services & Supplies show a slight decrease. Recreation budgeted a 30% decrease in paid media.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	1,004,900	1,007,900	1,364,897	1,131,654
Facility Fees	1,171,194	1,222,098	1,222,098	1,304,277
Intergovernmental - Operating Grants	17,000	17,000	17,000	17,000
Proceeds from Capital Asset Dispositions	-	-	-	-
Transfers In	-	-	457,220	830,229
TOTAL SOURCES	2,193,094	2,246,998	3,061,215	3,283,160
USES				
Salaries and Wages	1,054,806	1,037,021	1,159,077	1,131,934
Employee Fringe	323,816	327,605	354,382	338,569
Total Personnel Cost	1,378,621	1,364,626	1,513,459	1,470,503
Professional Services	5,700	5,850	5,850	5,850
Services and Supplies	525,703	502,086	591,228	591,955
Insurance	50,793	55,920	55,920	55,920
Utilities	131,312	132,640	144,640	144,440
Cost of Goods Sold	24,574	33,400	44,559	51,380
Central Services Cost	124,000	117,633	133,440	130,014
Capital Improvements	(244,815)	-	917,050	828,000
Debt Service	-	-	2,229	2,229
Transfers Out	247,041	-	-	-
TOTAL USES	2,242,930	2,212,155	3,408,375	3,280,291
SOURCES(USES)	(49,836)	34,843	(347,160)	2,869

**Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FY 2021/22**

Service Metrics/Season Period

The Community Services Administration is available 364 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 typically offered between the hours of 8:00am – 5:30pm daily.

<u>Service Measure (Visits)</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
Recreation Counter visits	144,888	148,000	145,000

Staffing

FTE’s	3.2	3.7	3.65
-------	-----	-----	------

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
- 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.

2021-22 Budget Highlights

Expenses including labor and operating remain flat year on year however Community Services Administration is still being evaluated and will more than likely see adjustments that will result in reduced expenses.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	(590,712)	(317,830)	(738,000)	(270,000)
Facility Fees	4,766,677	1,041,833	5,060,634	4,134,312
Investment Earnings	77,113	30,000	30,000	15,000
Proceeds from Capital Asset Dispositions	8,297	-	-	-
Funded Capital Resources	-	-	200,000	-
Transfers In	241,875	-	-	-
TOTAL SOURCES	4,503,250	754,003	4,552,634	3,879,312
USES				
Salaries and Wages	141,275	147,970	154,058	157,000
Employee Fringe	50,197	61,384	60,409	56,983
Total Personnel Cost	191,472	209,354	214,467	213,983
Professional Services	212,044	-	-	-
Services and Supplies	42,586	76,768	79,068	79,068
Utilities	8,821	7,604	8,604	8,604
Central Services Cost	19,800	22,060	21,300	17,587
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	261,502	-	53,000	-
Transfers Out	(261,502)	-	4,085,212	3,427,708
TOTAL USES	572,599	415,786	4,561,652	3,846,950
SOURCES(USES)	3,930,651	338,217	(9,018)	32,362

**Incline Village General Improvement District
Parks – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Season Period

The Parks Division operates 365 Days a year with peak season April 15 – October 31. Shoulder season is typically November 1 – April 15. This varies depending on length/impact of winter.

<u>Service Measure (Visits)</u>	<u>Actual</u> <u>2019/20</u>	<u>Budget</u> <u>2020/21</u>	<u>Proposed</u> <u>2021/22</u>
Scheduled Parks/Fields visits	46,200	48,000	48,000

*only tracks scheduled events

Staffing

Total FTE's	9.2	8.6	8.48
-------------	-----	-----	------

Services Provided (Maintenance, Snow Removal, Grounds, Turf Management, Urban Forestry, Customer Service, and Trash Collection)

- Three Multi Use Ball Fields at Incline Park
- Preston Field/Park & Playground
- Village Green Community Fields and Dog Park
- Skate Park
- NT Lions Club Disc Golf Course
- Rob & Robin Holman Family Bike Park
- Fitness Course
- Aspen Grove
- Recreation Center
- 4 Bocce Ball Courts
- Administration Building
- Incline High School Stadium Field
- East & West Parks
- Tennis Center
- Visitors Center
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach

**Community Services – Parks
Service Level Outline
Operating Budget FY2021/22
Parks – 365 Days a year**

Service Provided	Frequency
Incline Park Ball Fields	3 staff during peak season April/May-August/October. daily maintenance and event preparation occurs. Flag Football & Soccer fields painting. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games etc...
Incline Park Batting Cage	Put up in the spring when snow does not look to happen again. Take down in the fall before snow flies. Weekly surface maintenance when up.
Skateboard Park	April-October daily maintenance. Blowing or sweeping as needed, Trash/Recycling collection, litter removal, vandalism and graffiti removal.
Preston Field	1.5 staff member April-October daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games. Field painting for soccer and flag football.
Preston Park/Playground	Same staff member for Preston field. Daily playground surfacing, BBQ maintenance, trash, and litter policing.
Village Green Community Fields and Dog Park	1 staff member March/ November peak season. 1 shared staff member during off-season. Daily checking of dog bag dispensers, emptying of bear boxes, restroom maintenance, turf care- seeding, aeration, dog waste removal, litter policing.
Aspen Grove	Same staff member as Village Green. Daily tasks include post wedding clean up litter, confetti, cake, and rose petals clean up. Bear containers emptied. Pressure washing/blowing/sweeping as needed, cleaning bird droppings on tables, and watering flowers.
Fitness Trail	Same staff member as Village Green. Regular inspection of trail equipment, emptying bear boxes, police for litter, check for vandalism. Urban forestry, defensible space work.
4 th of July Holidays	All staff stationed at Beaches and Village Green. Restroom checks every hour, constant trash and recycling collection from 5am-12pm, assist with loading zone traffic, seal boats.
Ski Beach	2 staff member April-October peak season, 1 staff member other than peak period. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection, dog waste pickup. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.
Incline Beach	Same staff members as Ski Beach year round. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance.

Hermit Beach	Same staff members as Ski Beach April-October peak and 1 staff member off peak season. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection, dog waste cleanup. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.
Burnt Cedar Beach	2 staff member April-October, 1 staff member other than peak season. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance.
Recreation Center Four Bocce Ball Courts & Ski Beach Court	April-October daily maintenance. Raking, leveling and adding material.
Volleyball Courts	April-October daily maintenance. Raking, leveling and adding material. Monthly Rototilling and walk behind beach raking. Staff provides a hose to customers to water court.
Group Picnic Rentals/Events/Weddi ngs	Staff prepares the site for the customer arrival by, cleaning the BBQ, emptying the bear proof containers, policing the site for litter and hazards such as rocks and pinecones. During the event as needed, the bear proof containers are emptied.
Special Events Bands at the Beach/Camps/Non- picnic events/Sports activities	Staff ensures events go smoothly by preparing for them properly before they begin. Emptying bear proof containers. Field preparation for ball games, field painting for soccer or lacrosse. Adequate restroom cleaning to accommodate activity level.
Tennis Center	1 staff member During peak season. Daily maintenance year round depending on weather. During shoulder, season staff blows the courts as needed. Regular maintenance occurs May-September, including Restroom cleaning, trash/recycling collection. Pumping excess water out of drain as needed.
Recreation Center	Same staff member as tennis. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
Visitors Center	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers.
NT Lions Club Disc Golf Course	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers. Urban forestry management work.
Rob & Robin Holman Family Bike Park	1 paid expert and same staff member as tennis. Daily maintenance year round, empty bear proof containers. Also regular maintenance depending on weather.
Administration Building	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
East & West Park	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.

- Services & Supplies flat year on year. There seemed to be a notable increase in customers using the beaches throughout the winter in 2021. 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.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	32,505	26,600	53,701	60,615
Facility Fees	728,925	729,978	729,978	672,646
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	21,700	17,800
Interfund Services	76,558	83,864	84,926	84,926
Proceeds from Capital Asset Dispositions	453	-	-	-
Funded Capital Resources	-	-	-	75,000
Transfers In	-	-	175,400	307,172
TOTAL SOURCES	873,685	874,242	1,077,805	1,230,259
USES				
Salaries and Wages	301,629	313,796	336,304	358,400
Employee Fringe	64,421	82,979	86,333	88,307
Total Personnel Cost	366,050	396,775	422,637	446,707
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	310,290	314,953
Insurance	12,060	13,320	13,320	13,320
Utilities	103,249	96,485	96,485	96,360
Central Services Cost	42,300	45,923	45,540	50,007
Capital Improvements	(1,944,812)	-	267,200	304,200
Debt Service	-	-	2,972	2,972
Transfers Out	1,947,781	-	-	-
TOTAL USES	937,314	856,535	1,159,614	1,229,689
SOURCES(USES)	(63,629)	17,707	(81,809)	570

**Incline Village General Improvement District
Tennis Center – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Season Period

The Tennis Center's operating season is late April through early November, depending on weather. The Pro Shop is open early May through late October with peak season being early June through early September Youth and Adult Programs are offered daily throughout the season

<u>Service Measure (Visits)</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
Tennis Visits	11,837	14,500	13,800

Staffing

Total FTE's	1.9	2.1	2.5
-------------	-----	-----	-----

Services Provided

- 11 Hard Courts
 - 9 Tennis
 - 8 Pickleball
- Youth & Adult Camps & Clinics for all ages & abilities
- Weekly Social Mixers – ladies, men's, mixed
- Tournaments/Special Events
- USTA League Teams
- Private & Group Lessons from USTA Certified Professionals
- Pickle Ball Programs
- Membership Services
- Full Service Pro Shop
- Racquet Stringing

TENNIS CENTER – Pro Shop open May – October (140 days on average)

Service Provided	Ages	Frequency
Full Service Pro Shop/Administration	NA	Daily May - October
Daily Drop-in	All Ages	May - October
First Come First Serve Courts	All Ages	November – April (Weather Dependent)
Adult Clinics/Activities	16+	Daily May - October
Youth Clinics	3 – 17	Mon – Thu May - October
Youth Camps	6 – 17	Mon – Thu late June – late August
Competitive Junior Tennis Academy	8 -17	Mon – Thu late June – late August
Adult Socials/Mixers	18+	Tue/Wed/Thu May - September
Private/Group Lessons	3+	Daily by Appt only April - November
Incline Open Tennis Tournament	12+	3 days annually in July
Incline Open Pickleball Tournament	12+	3 days (new) in July

Special Events Activities	All Ages	10- 12 Events During Season
Pickle Ball – 8 courts	All Ages	Daily All Season
Pickle Ball Programs/Socials	All Ages	5 days weekly during season
Courts Maintenance (Blowing/Washing)	NA	Daily All season
Racquet Stringing	NA	Daily by Appointment

Items of Note for Budgeting Fiscal Year 2021/22

All items of note based off of 2019-20 actuals.

Revenue/Sources

- Overall Revenue is projected to be higher (5.6%). Revenue sources include but are not limited to memberships, daily fees, merchandise, programs, lessons, sponsorships.

Expenses/Uses

- Personnel costs decreasing by \$7,000 (4.6%) due to new strategies to gain staffing efficiencies within programs and lessons.
- Services and Supplies increase by \$1,400 (2%). This is related to inflationary increases in operating supplies and central services.
- Overall, Tennis is better to budget year on year by \$6,688.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals	Current	Preliminary	Preliminary
	FY2019-20	Budget	Baseline	Working
		FY2020-21	FY2021-22	Budget
				FY2021-22
SOURCES				
Charges for Services	133,786	100,400	158,100	141,351
Facility Fees	114,662	114,828	114,828	114,842
Proceeds from Capital Asset Dispositions	-	-	-	-
Transfers In	-	-	49,885	6,291
TOTAL SOURCES	248,449	215,228	322,813	262,484
OPERATING USES				
Salaries and Wages	128,410	108,530	107,993	121,541
Employee Fringe	24,118	28,038	18,219	24,012
Total Personnel Cost	152,528	136,568	126,212	145,553
Professional Services	570	585	585	585
Services and Supplies	66,982	60,330	64,885	68,367
Insurance	3,202	3,540	3,540	3,540
Utilities	7,682	8,135	8,135	8,410
Cost of Goods Sold	10,278	6,600	15,500	9,935
Central Services Cost	12,700	11,023	13,680	13,115
Capital Improvements	(233,778)	-	5,000	5,000
Debt Service	-	-	1,291	1,291
Transfers Out	235,067	-	-	-
TOTAL USES	255,231	226,781	238,828	255,796
SOURCES(USES)	(6,782)	(11,553)	83,986	6,688

**Incline Village General Improvement District
Beaches – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Season Period

The Beaches are open daily year round. However; the Burnt Cedar Pool, boat ramp and entrance gates are staffed approximately 153 days annually beginning in early May through late September depending on weather. Food & Beverage operations are available beginning Memorial Day weekend through Labor Day Weekend. The boat ramp is available by appointment October through April. Please note that due to the pandemic, the beaches were staffed 191 days in 2020.

<u>Service Measure (Visits)</u>	<u>Actual 2019/20</u>	<u>Budget 2020/21</u>	<u>Proposed 2021/22</u>
Overall Beach Visits	191,849	192,000	185,000
Food & Beverage		2.74	2.74
Beach Hosts		6.45	6.45
Beach Parks		8.09	8.02
Beach Aquatics		6.8	6.3
Beach Admin		1.01	.36
Total FTE	25.98	25.04	23.7

Services Provided

- 4 Restricted access beaches: Burnt Cedar, Incline, Ski & Hermit
- Boat Ramp
- Burnt Cedar Pool & Toddler Pool - under construction summer 2021
- 3 Volleyball Courts
- Bocce Ball Court
- Kayak/Paddle Board Storage
- Food & Beverage Services
- Parks & Building Maintenance Operations
- Beach Hosts & Ambassador Operations
- Group Picnic/Event Rentals (4 sites)
- Aquatics & Lifeguard Operations
- Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches
- Restrooms/Changing Rooms
- Watercraft Seal Inspections
- Playgrounds at Burnt Cedar and Incline Beaches
- Community Programs including Swim Lessons, Youth Paddle Board Camps

BEACHES – Year Round - Gates staffed May – September (appx 150 days)

Service Provided	Frequency
4 Restricted Access Beaches – Burnt Cedar, Incline, Ski & Hermit Beaches	Open Daily/ Gates Staffed May - October
Boat Ramp Launch Services	Open Daily/May through October By Appointment Only/ November - April
Burnt Cedar Pool	Daily/May – September (under construction 2021)
3 Volleyball Courts	Daily
Bocce Ball Court	Daily
Kayak/Paddleboard Storage	Daily
Food & Beverage Services & Concessions	Daily 6/21 – 8/20, Weekends Only 5/28 – 6/20 & 8/21 – 9/6
Non-Motorized Watercraft Concessions	Daily/ Memorial Day – Labor Day
Parks/Ground Operations	Daily
Beach Gate Hosts Operations	Daily/ May – September
Lifeguard Operations	Daily/ Memorial Day – Labor Day Increased Hours mid-June to mid-August
Beach Ambassador Operations	Daily/ June – September
Group Picnic/Event Rentals (4 sites)	Daily/ May - September
Aquatics Programming-Swim Lessons, Mini and Jr Lifeguard and Youth SUP camps	May - September
Full Service Restrooms	Year Round/ BC & SB – Summer/ IB
Watercraft Seal Inspections	Year Round
Playgrounds – Burnt Cedar & Incline	Year Round

Items of Note for Budgeting Fiscal Year 2021/22

Sources

- Sources and uses are down due to the impact of COVID 19, and restrictions related to potential Ordinance 7 revisions. Admissions and Fees are reduced by 20% by \$233,000.
- Recreation Punch Card Revenue Accounting has been adjusted.
- Staff is considering increases in fees including group picnic sites, guest access, boat launching.

Uses

- Overall Beaches Personnel will see a slight increase this year as a result of inflationary wage increases. This includes cost of living increases and wage increases in areas such as lifeguards and parks staff to ensure we remain competitive in the limited employee market. Additionally, staff is budgeting to extend the season that the beach gates will be staffed by an additional 30 days.

- Beach Hosts wages and hours are being restructured to add additional coverage to monitor hermit beach, and other vulnerable areas of the beach properties to ensure the integrity of the restricted access beaches is being protected.
- In the event the Burnt Cedar Pool Project commences in 2021, lifeguard wages allocated to the burnt cedar pool will be removed in the amount of appx \$35,000.
- Services and Supplies Overall is down 4% at \$20,000.
- Beach Aquatics revenue will enjoy a slight increase due the implementation of innovative Beach Aquatics Programming; however due to the Burnt Cedar Renovation Project, swim lessons will be cancelled. Additionally, Liquor Concessions at Burnt Cedar may see a decrease as well as a result of the project
- In the event that the Burnt Cedar Pool Project commences in 2021, there will be a reduction in operating expenses for chemicals and other related operating supplies.
- Food & Beverage, Beach Parks are flat to the 2020-21 baseline pre-COVID adjustments.
- For the second straight year, there is a reduction of \$20,000 in expenses for the July 4th Beach Shuttle and Traffic Plan. Staff is anticipating these expenses returning in the 2022-23 budget.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	1,619,582	831,955	1,596,800	892,500
Facility Fees	966,817	658,580	968,375	1,394,640
Investment Earnings	28,422	11,250	11,250	5,625
Proceeds from Capital Asset Dispositions	-	-	-	-
Funded Capital Resources	-	-	50,000	4,335,212
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,501,785	2,626,425	6,627,977
USES				
Salaries and Wages	801,253	810,930	893,972	917,517
Employee Fringe	185,239	221,093	237,063	233,367
Total Personnel Cost	986,492	1,032,023	1,131,035	1,150,884
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	561,525	541,216
Insurance	29,533	37,980	37,980	37,980
Utilities	131,362	130,894	139,144	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,920	114,127
Capital Improvements	(82,009)	-	2,825,060	4,520,060
Debt Service	-	-	6,296	6,296
Transfers Out	88,299	-	-	-
TOTAL USES	1,797,538	1,906,299	4,938,310	6,627,976
SOURCES(USES)	830,408	(404,514)	(2,311,885)	1

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	2,623,819	3,228,036	3,206,666	3,206,666
TOTAL SOURCES	<u>2,623,819</u>	<u>3,228,036</u>	<u>3,206,666</u>	<u>3,206,666</u>
USES				
Salaries and Wages	1,328,058	1,499,515	1,531,893	1,485,009
Employee Fringe	648,617	819,153	810,947	778,565
Total Personnel Cost	<u>1,976,675</u>	<u>2,318,668</u>	<u>2,342,840</u>	<u>2,263,574</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	763,514	896,822	893,921	883,921
Insurance	13,687	15,300	11,100	11,100
Utilities	11,442	11,520	11,520	11,520
Cost of Goods Sold	-	-	-	-
Capital Improvements	-	5,000	64,800	-
TOTAL USES	<u>2,765,318</u>	<u>3,256,310</u>	<u>3,333,181</u>	<u>3,179,115</u>
SOURCES(USES)	<u>(141,498)</u>	<u>(28,274)</u>	<u>(126,515)</u>	<u>27,551</u>

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	1,111,184	1,238,140	1,232,966	1,232,966
TOTAL SOURCES	1,111,184	1,238,140	1,232,966	1,232,966
USES				
Salaries and Wages	503,181	556,542	544,507	552,513
Employee Fringe	276,552	316,826	313,122	315,521
Total Personnel Cost	779,733	873,368	857,629	868,034
Services and Supplies	379,712	360,840	358,150	358,150
Insurance	4,727	5,400	1,200	1,200
Utilities	1,721	1,680	1,680	1,680
Cost of Goods Sold	-	-	-	-
TOTAL USES	1,165,893	1,241,288	1,218,659	1,229,064
SOURCES(USES)	(54,709)	(3,148)	14,307	3,902

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	639,450	949,500	949,500	949,500
TOTAL SOURCES	639,450	949,500	949,500	949,500
USES				
Salaries and Wages	420,556	574,400	619,115	615,755
Employee Fringe	179,328	291,850	288,821	290,534
Total Personnel Cost	599,884	866,250	907,936	906,289
Professional Services	-	9,000	9,000	9,000
Services and Supplies	29,777	66,554	66,543	56,543
Insurance	3,693	4,080	4,080	4,080
Utilities	2,529	3,120	3,120	3,120
TOTAL USES	635,883	949,004	990,679	979,032
SOURCES(USES)	3,567	496	(41,179)	(29,532)

**Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FY 2021/22**

Buildings Maintenance is meant to be a break-even operation that charges District Departments for services, labor, parts, operating supplies, fuel, and any contracted services for the maintenance and repair of District facilities.

The Buildings Maintenance Division’s customers include all IVGID Departments and Divisions and its staff is committed to maintaining a high service level for both internal and external customers.

Service Metrics

Season/Service Period

Buildings Maintenance is staffed with skilled tradesmen on non-holiday weekdays and weekends year round. Buildings Maintenance staff is also available 24 hours/7 days per week on a call in basis and can provide holiday staffing to accommodate special requests and meet project demands.

Service Measures

Buildings Maintenance seeks to bill 75% of time for its full time staff.

	Actual 7-1-19 to 1-31-20 <u>2019/20</u>	Budget <u>2019/20</u>	Planned <u>2020/21</u>	Proposed 2021/2022
Total Hours Worked	4,818.5	12,480	13,5202	8,118
Billed Productive Hours	4,160.5	9,360	10,712	6,207
Percentage Hours Billed	86%	75%	79%	76%
Total Work Orders Completed	873	1,300	1,300	1,398
Work Orders by Contractor	142	260	310	204
Work Orders by Contractor (%)	16%	20%	24%	14%
Preventative Work Orders Scheduled	114	160	160	160
Preventative Work Orders Completed	113	140	160	160
Preventative Work Orders Completed	99%	87%	100%	100%

Staffing

Positions	9	7	9	5
FTE's	7.5	6.5	6.75	4

The Buildings Maintenance Division staffed with a Superintendent, an Assistant Superintendent, and two Buildings Maintenance Technicians. The team consists of one general maintenance technician, one electrician and one mechanical system/plumber and one General Contractor/carpenter the Plumber position is covered by Assistant Superintendent and Carpenter/Contractor by the Superintendent. This has allowed the team to operate with four instead of previous six due to the skill set of current staff. The Division also has a part time, on-call (0.5 FTE) sign shop employee.

**Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FY 2021/22**

Buildings Maintenance receives management under the Community Services Department, and bidding, and project support from the Engineering Division.

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

Buildings Maintenance prepares a work plan for the year in conjunction with the Operating Budget and provides monthly cost reports for monitoring expenses. Buildings Maintenance staff meets regularly with Department managers to review priorities and challenges.

Buildings Maintenance performs ongoing Facility Assessment Inspection to determine the condition and functionality of the District infrastructure.

Buildings Maintenance also oversees the District's janitorial staff consisting of outside contractors, as well as all keys, locks, and alarms for District facilities.

The part-time, on-call Sign Shop manages, maintains, and constructs many signs and banners for the varied District needs.

Items of Note for Budgeting Fiscal 2021-2022

Staffing – The Buildings Staff reports to the Director of Community Services in the 2020-2021 Fiscal year.

Contracting – Many work orders require technical or licensed expertise beyond the District staff. As system have become more dependent on technology, we are planning a slight increase in the use of contractors for some preventative measures.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	873,186	1,040,396	1,024,200	1,024,200
TOTAL SOURCES	873,186	1,040,396	1,024,200	1,024,200
USES				
Salaries and Wages	404,322	368,573	368,271	316,741
Employee Fringe	192,736	210,477	209,004	172,511
Total Personnel Cost	597,058	579,050	577,275	489,252
Services and Supplies	354,025	469,428	469,228	469,228
Insurance	5,267	5,820	5,820	5,820
Utilities	7,192	6,720	6,720	6,720
Capital Improvements	-	5,000	64,800	-
TOTAL USES	963,542	1,066,018	1,123,843	971,020
SOURCES(USES)	(90,357)	(25,622)	(99,643)	53,180

FY2021-22 TENTATIVE BUDGET

STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION

Utility Fund

Community Services Fund

Beach Fund

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	12,396,967	12,402,440	12,402,440	12,783,176
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
TOTAL OPERATING INCOME	12,564,466	12,674,840	12,674,840	13,055,576
OPERATING EXPENSE				
Salaries and Wages	2,869,748	2,921,780	3,106,239	3,037,668
Employee Fringe	1,281,735	1,449,604	1,604,628	1,631,646
Total Personnel Cost	4,151,482	4,371,383	4,710,867	4,669,314
Professional Services	221,815	182,050	132,050	182,050
Services and Supplies	2,110,209	1,973,257	2,042,691	2,167,056
Insurance	185,410	203,880	203,880	203,880
Utilities	894,515	932,594	932,594	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	380,580	436,613
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	3,367,362	3,485,000	3,485,000	3,485,000
TOTAL OPERATING EXPENSE	11,387,184	11,640,873	11,987,662	12,176,917
NET INCOME (EXPENSE)	1,177,282	1,033,967	687,178	878,659
NON OPERATING INCOME				
Investment Earnings	298,225	148,500	148,500	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
TOTAL NON OPERATING INCOME	279,041	148,500	148,500	74,000
NON OPERATING EXPENSE				
Debt Interest	111,838	104,428	89,291	89,291
TOTAL NON OPERATING EXPENSE	111,838	104,428	89,291	89,291
INCOME(EXPENSE) BEFORE TRANSFERS	1,344,485	1,078,039	746,387	863,368
TRANSFERS				
Transfers In	45,000	-	-	-
Transfers Out	-	-	-	-
TOTAL TRANSFERS	45,000	-	-	-
CHANGE IN NET POSITION	1,389,485	1,078,039	746,387	863,368

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 - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	15,485,428	16,616,228	17,510,105	18,274,900
Facility Fees	5,774,067	1,763,645	5,782,410	5,331,950
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	38,700	34,800
Interfund Services	76,558	98,849	99,911	99,911
TOTAL OPERATING INCOME	21,388,297	18,529,522	23,443,226	23,753,661
OPERATING EXPENSE				
Salaries and Wages	6,314,053	6,857,641	7,135,390	7,308,651
Employee Fringe	1,883,703	2,225,323	2,323,628	2,364,462
Total Personnel Cost	8,197,756	9,082,964	9,459,018	9,673,113
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,889,396	4,750,657
Insurance	367,719	389,760	389,760	389,760
Utilities	1,125,630	1,229,994	1,245,254	1,252,234
Cost of Goods Sold	1,376,274	1,571,338	1,846,634	1,688,355
Defensible Space	97,876	100,000	100,000	100,000
Central Services Cost	903,200	972,685	971,940	1,019,467
Depreciation	2,938,157		3,188,200	3,188,200
TOTAL OPERATING EXPENSE	20,189,367	18,149,871	22,134,827	22,106,411
NET INCOME (EXPENSE)	1,198,930	379,651	1,308,399	1,647,250
NON OPERATING INCOME				
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	52,500	26,250
Proceeds from Capital Asset Dispositions	270,761	-	-	-
TOTAL NON OPERATING INCOME	512,945	170,630	170,630	144,380
NON OPERATING EXPENSE				
Debt Interest	-	-	12,841	12,841
TOTAL NON OPERATING EXPENSE	-	-	12,841	12,841
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,875	550,281	1,466,188	1,778,789
TRANSFERS				
Transfers In	241,875	-	4,085,212	3,427,708
Transfers Out	(5,443,385)	-	(4,085,212)	(3,427,708)
TOTAL TRANSFERS	(5,201,510)	-	-	-
CHANGE IN NET POSITION	(3,489,635)	550,281	1,466,188	1,778,789

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	1,619,582	831,955	1,596,800	892,500
Facility Fees	966,817	658,580	968,375	1,394,640
TOTAL OPERATING INCOME	2,586,399	1,490,535	2,565,175	2,287,140
OPERATING EXPENSE				
Salaries and Wages	801,253	810,930	893,972	917,517
Employee Fringe	185,239	221,093	237,063	233,367
Total Personnel Cost	986,492	1,032,023	1,131,035	1,150,884
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	561,525	541,216
Insurance	29,533	37,980	37,980	37,980
Utilities	131,362	130,894	139,144	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,920	114,127
Depreciation	236,889		245,950	245,950
TOTAL OPERATING EXPENSE	2,028,139	1,906,299	2,352,904	2,347,571
NET INCOME (EXPENSE)	558,260	(415,764)	212,271	(60,431)
NON OPERATING INCOME				
Investment Earnings	28,422	11,250	11,250	5,625
Proceeds from Capital Asset Dispositions	-	-	-	-
TOTAL NON OPERATING INCOME	28,422	11,250	11,250	5,625
NON OPERATING EXPENSE				
Debt Interest			210	210
TOTAL NON OPERATING EXPENSE	-	-	210	210
INCOME(EXPENSE) BEFORE TRANSFERS	586,682	(404,514)	223,311	(55,016)
TRANSFERS				
Transfers In	241,875	-		
Transfers Out	(88,299)	-	-	-
TOTAL TRANSFERS	153,576	-	-	-
CHANGE IN NET POSITION	740,258	(404,514)	223,311	(55,016)

**FY2021-22 TENTATIVE BUDGET
CENTRAL SERVICES COST ALLOCATION**

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2021**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.0 8.89%	37.3 13.78%	31.8 11.75%	11.6 4.31%	12.0 4.43%	75.6 27.96%	23.4 8.68%	8.5 3.14%	2.5 0.92%	3.7 1.35%	23.8 8.80%	16.2 6.01%	270.3 100%
Budgeted Wages by Fund Allocation	\$ 2,222,907 14.95%	\$ 3,038,207 20.44%	\$ 1,323,727 8.90%	\$ 452,304 3.04%	\$ 499,785 3.36%	\$ 3,263,960 21.96%	\$ 1,131,934 7.61%	\$ 358,400 2.41%	\$ 121,541 0.82%	\$ 157,000 1.06%	\$ 811,081 5.46%	\$ 1,485,009 9.99%	\$ 14,865,855 100%
Budgeted Benefits by Fund Allocation	\$ 1,130,916 18.46%	\$ 1,631,647 26.63%	\$ 389,757 6.36%	\$ 131,626 2.15%	\$ 212,682 3.47%	\$ 1,122,526 18.32%	\$ 338,569 5.53%	\$ 88,307 1.44%	\$ 24,012 0.39%	\$ 56,983 0.93%	\$ 220,966 3.61%	\$ 778,566 12.71%	\$ 6,126,557 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,282,389 8.61%	\$ 3,729,560 25.04%	\$ 1,817,292 12.20%	\$ 593,645 3.99%	\$ 927,842 6.23%	\$ 3,337,085 22.41%	\$ 849,545 5.70%	\$ 425,803 2.86%	\$ 90,837 0.61%	\$ 87,672 0.59%	\$ 836,610 5.62%	\$ 915,541 6.15%	\$ 14,893,821 100%
Budgeted Accounting - Invest. Int.	\$ 1,012,505												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	69,743	202,833	98,834	32,286	50,461	181,488	46,203	23,157	4,940	4,768	45,499	49,792	\$ 810,004
Blended Allocation	14%	20%	9%	3%	4%	23%	7%	2%	1%	1%	6%	10%	100%
Budgeted Human Resources HR + 20% Accounting	\$ 950,016												
Based on Wages, Benefits & FTE	\$ 1,152,517												
	162,508	233,780	103,794	36,496	43,252	262,134	83,811	26,849	8,175	12,819	68,628	110,270	\$ 1,152,517
Central Services Cost Allocation	\$ 392,313	\$ 436,613	\$ 202,628	\$ 68,781	\$ 93,713	\$ 443,622	\$ 130,014	\$ 50,007	\$ 13,115	\$ 17,587	\$ 114,127		\$ 1,962,521
Annual Billing for Adopted Budget Tentative budget		\$ 436,613	\$ 202,628	\$ 68,781	\$ 93,713	\$ 443,622	\$ 130,014	\$ 50,007	\$ 13,115	\$ 17,587	\$ 114,127		\$ 1,570,208

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Gerald W. Eick, Director of Finance

**FY2021-22 TENTATIVE BUDGET
FACILITY FEE**

**Recreation Facility Fee
Beach Facility Fee**

	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)
2021-22	\$ 229	\$ 371	\$ 50	\$ 650	\$ 140	\$ 39	\$ 1	\$ 180	\$ 830
2020-21	215	440	50	705	85	39	1	125	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

Budget for 2020-2021			Facilit Fee Revenues By FUND								Roll-up	
			320	330	340	350	360	370	380	Total		390
Facility Fee charged to # Parcels:			GOLF	Facilities	Ski	Recreation	CS Admin	Paks	Tennis	Comm. Svcs	Beach	
	8,203	7,748										
Golf - Championship	\$ 82		672,646							672,646		
Golf - Mountain	-									-		
Facilities												
Diamond Peak Ski	(191)				(1,566,773)					(1,566,773)		
Youth & Family Programming												
Senior Programming												
Recreation Center	159					1,304,277				1,304,277		
Comm. Services Administration	83						680,849			680,849		
Parks	82							672,646		672,646		
Tennis	14								114,842	114,842		
Beach		140									1,084,720	
Per Parcel Operating Component	229	140	\$ 672,646	\$ -	\$ (1,566,773)	\$ 1,304,277	\$ 680,849	\$ 672,646	\$ 114,842	1,878,487	1,084,720	
Per Parcel Capital Exp. Component	371	39					3,043,313			3,043,313	302,172	
Per Parcel Debt Service Component	50	1					410,150			410,150	7,748	
Total Facility Fee Per Parcel	\$ 650	\$ 180	\$ 672,646	\$ -	\$ (1,566,773)	\$ 1,304,277	\$ 4,134,312	\$ 672,646	\$ 114,842	\$ 5,331,950	\$ 1,394,640	
											\$ 6,726,590	
	\$ 830											

Facility Fee - NO Beach Access	\$ 650	
	\$ 180	
Facility Fee - Beach Access	\$ 830	\$ 830

**FY2021-22 TENTATIVE BUDGET
CAPITAL IMPROVEMENT BUDGET**

**Capital Budget New Appropriations FY2021-22
Preliminary FY2020-21 Carry-forward Appropriations**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
General Fund:									
District Communication Radios	1213CE1701	10,000	-	10,000					10,000
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500					57,500
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000					75,000
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000					10,000
Security Cameras	1213CE2105	50,000	-	50,000					50,000
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	75,000	-	75,000					75,000
Pavement Maintenance - Administration Building	1099LI1705	5,000	-	5,000					5,000
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500					32,500
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	100,000	191,438					191,438
Total General Fund		\$ 406,438	\$ 100,000	\$ 506,438	\$ -	\$ -	\$ -	\$ -	\$ 506,438
Utility Fund:									
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000					60,000
Arc Flash Study - Utilities	2097BD2001	-	55,550	55,550					55,550
Public Works Billing Software Replacement	2097CO2101	10,000	10,000	20,000					20,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	180,000	-	180,000					180,000
Loader Tire Chains	2097HE1725	20,000	-	20,000					20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000					265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000					265,000
Snowplow #300A	2097LE1720	19,000	-	19,000					19,000
Snowplow #307A	2097LE1721	19,000	-	19,000					19,000
Pavement Maintenance, Utility Facilities	2097LI1401	157,500	-	157,500					157,500
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000					130,000
Utility Shared Projects Total		1,125,500	65,550	1,191,050	-	-	-	-	1,191,050
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	40,000	-	40,000					40,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000	-	85,000					85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	55,000	-	55,000					55,000
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000					50,000
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000					280,000
Water Projects Total		580,000	-	580,000	-	-	-	-	580,000
Effluent Pipeline Project	2524SS1010	2,000,000	1,972,703	3,972,703				(1,972,703)	2,000,000
Building Upgrades Water Resource Recovery Facility	2599BD1105	60,000	-	60,000					60,000
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	-	1,040,250	1,040,250					1,040,250
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000					140,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500					183,500
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	60,000	-	60,000					60,000
Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	2599SS1901	-	-	-					-
Update Camera Equipment	2599SS2107	60,000	-	60,000					60,000
Sewer Projects Total		2,573,500	3,012,953	5,586,453	-	-	-	(1,972,703)	3,613,750
Total Utility Fund		\$ 4,279,000	\$ 3,078,503	\$ 7,357,503	\$ -	\$ -	\$ -	\$ (1,972,703)	\$ 5,384,800

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Championship Golf Course:									
Irrigation Improvements	3141GC1103	11,000	-	11,000					
Championship Course Tees	3141GC1803	12,000	-	12,000					11,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	17,500	-	17,500					12,000
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000					17,500
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-					55,000
2016 Bar Cart #724	3142LE1741	-	378,000	378,000					378,000
2016 Bar Cart #725	3142LE1742	-	17,000	17,000					17,000
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	-	17,000	17,000					17,000
2017 Toro 3500D Mower #743	3142LE1745	46,000	-	46,000					46,000
2012 JD 8500 Fairway Mower #670	3142LE1746	37,000	-	37,000					37,000
2011 Toro Groundsmaster 4000D #650	3142LE1747	93,500	-	93,500					93,500
2014 3500D Toro Rotary Mower #693	3142LE1759	68,400	-	68,400					68,400
Replacement of 2010 John Deere 8500 #641	3142LE1759	37,000	-	37,000					37,000
Range Ball Machine Replacement	3142LE1760	-	92,000	92,000					92,000
Replace Icemaker Championship Golf Course Cart Barn	3143GC2002	20,000	-	20,000					20,000
1997 1-Ton Dump Truck #419	3144FF1702	10,980	-	10,980					10,980
2000 Toro Spreader #462	3197HV1749	51,000	-	51,000					51,000
Maintenance Shop Crane and Equipment Lift	3197LE1724	17,500	-	17,500					17,500
	3197ME1710	-	21,827	21,827					21,827
	Total Championship Golf	\$ 476,880	\$ 525,827	\$ 1,002,707	\$ -	\$ -	\$ -	\$ -	\$ 1,002,707
Mountain Golf Course:									
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	-	8,000					
Mountain Golf Cart Path Replacement	3241LI1903	-	50,000	50,000					8,000
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000					50,000
2016 Bar Cart #726	3242LE1726	-	20,000	20,000					550,000
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400					20,000
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	12,500	-	12,500					68,400
Mountain Course Maintenance Building - Electrical Improvements	3299BD1403	50,000	-	50,000					12,500
	Total Mountain Golf	\$ 688,900	\$ 70,000	\$ 758,900	\$ -	\$ -	\$ -	\$ -	\$ 758,900
Chateau and Aspen Grove:									
Paint Exterior of Chateau	3350BD1506	47,000	-	47,000					
Replace Carpet in Chateau Grill	3350BD1803	23,000	-	23,000					47,000
Aspen Grove - Replace Carpet	3351BD1501	11,000	-	11,000					23,000
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400					11,000
Dumpster enclosure – Village Green/Aspen Grove	3351BD2101	45,000	-	45,000					41,400
	Total Chateau and Aspen Grove	\$ 167,400	\$ -	\$ 167,400	\$ -	\$ -	\$ -	\$ -	\$ 167,400
Diamond Peak Ski Resort:									
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	40,000	40,000					
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000					40,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000					49,000
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000					75,000
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750					55,000
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000					9,750
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000					265,000
									400,000

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500				16,500	
Snowplow #304A	3464LE1729	19,000	-	19,000				19,000	
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000				19,000	
Fan Guns Purchase and Replacement	3464SI1002	160,000	-	160,000				160,000	
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000				75,000	
Replace Ski Rental Equipment	3468RE0002	-	200,000	200,000				200,000	
Replace Lodge Facility Electrical Equipment	3469BD2101	115,000	-	115,000				115,000	
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000	-	25,000				25,000	
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	500,000	500,000				500,000	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000	-	36,000				36,000	
Arc Flash Study - Ski	3499BD2002	-	20,000	20,000				20,000	
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000				10,000	
Total Diamond Peak		\$ 1,329,250	\$ 760,000	\$ 2,089,250	\$ -	\$ -	\$ -	\$ 2,089,250	
Parks:									
Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	4378BD1604	53,200	-	53,200				53,200	
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000				27,000	
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001	10,000	-	10,000				10,000	
2015 Ball Field Groomer #706	4378LE1742	-	24,000	24,000				24,000	
Maintenance, East & West End Parks	4378LI1207	39,500	-	39,500				39,500	
Pavement Maintenance, Village Green Parking	4378LI1303	5,000	-	5,000				5,000	
Pavement Maintenance, Preston Field	4378LI1403	7,500	-	7,500				7,500	
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000	-	5,000				5,000	
Pavement Maintenance - Incline Park	4378LI1802	7,500	-	7,500				7,500	
IVGID Community Dog Park	4378LI2104	75,000	-	75,000				75,000	
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000				47,000	
Replace Playgrounds - Preston	4378RS1601	7,500	7,500	15,000				15,000	
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000				20,000	
Total Parks		\$ 304,200	\$ 31,500	\$ 335,700	\$ -	\$ -	\$ -	\$ 335,700	
Tennis:									
Pavement Maintenance, Tennis Facility	4588LI1201	5,000	-	5,000				5,000	
Total Tennis		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	
Recreation Center:									
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	50,000	50,000				50,000	
Pavement Maintenance, Recreation Center Area	4884LI1102	7,500	-	7,500				7,500	
Fitness Equipment	4886LE0001	53,000	-	53,000				53,000	
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500				15,500	
Rec Center Locker Room Improvements	4899FF1202	720,000	-	720,000				720,000	
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000				32,000	
Total Recreation Center		\$ 828,000	\$ 50,000	\$ 878,000	\$ -	\$ -	\$ -	\$ 878,000	

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Community Services Administration:									
Arc Flash Study - Community Services	4999BD2001	-	10,000	10,000					
	Total Comm. Services Admin.	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
	Community Services Fund Total:	\$ 3,799,630	\$ 1,447,327	\$ 5,246,957	\$ -	\$ -	\$ -	\$ 5,246,957	
Beach Fund:									
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	4,350,000	-	4,350,000				4,350,000	
Pavement Maintenance, Ski Beach	3972BD1301	8,500	-	8,500				8,500	
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	55,000	110,000				110,000	
Burnt Cedar Dumpster enclosure	3972BD1707	-	32,190	32,190				32,190	
Beach Access Improvement Project	3972BD2102	45,000	-	45,000				45,000	
Beach Furnishings	3972FF1704	21,000	-	21,000				21,000	
Pavement Maintenance, Incline Beach	3972LI1201	6,500	-	6,500				6,500	
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	12,500	-	12,500				12,500	
Incline Beach Facility Replacement	3973LI1302	-	100,000	100,000				100,000	
Replace Playgrounds - Beaches	3972RS1701	7,500	7,500	15,000				15,000	
Incline Beach Kitchen	3973FF1204	7,260	-	7,260				7,260	
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800				6,800	
	Total Beach Fund	\$ 4,520,060	\$ 194,690	\$ 4,714,750	\$ -	\$ -	\$ -	\$ 4,714,750	
	District Total	\$ 13,005,128	\$ 4,820,520	\$ 17,825,648	\$ -	\$ -	\$ (1,972,703)	\$ 15,852,945	

FY2021-22 TENTATIVE BUDGET

State Form 4404LGF



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
893 Southwood Boulevard
Incline Village Nevada, 89451

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District herewith submits the tentative budget for the
fiscal year ending June 30, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,924,000

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 0 If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 5,297,150 and
4 proprietary funds with estimated expenses of \$ 46,523,735

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

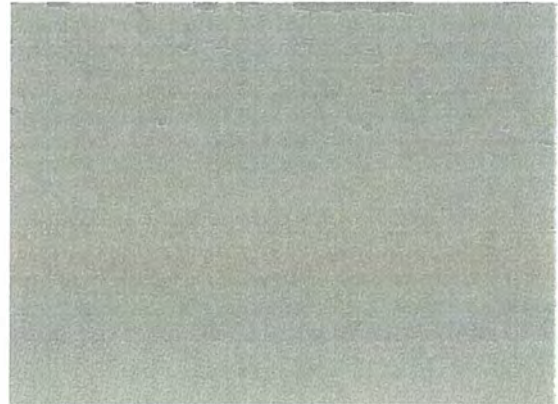
APPROVED BY THE GOVERNING BOARD

I Paul Navazio
(Print Name)
Director of Finance
(Title)

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

Signed:

Dated:



SCHEDULED PUBLIC HEARING:
(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: 5/26/21 6 PM

Publication Date: May 14 and 21, 2021

Place: 893 Southwood Boulevard, Incline Village, NV 89451

Page:
Schedule 1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/20	ESTIMATED CURRENT YEAR YEAR 06/30/21	BUDGET YEAR YEAR 06/30/22
General Government	42.4	40.8	
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	199.1	182.2	
Community Support			
TOTAL GENERAL GOVERNMENT	241.5	223.0	
Utilities	34.2	35.2	
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	275.7	258.2	

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,717,224,973	\$ 1,817,882,343	\$ 2,101,752,382
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,717,224,973	\$ 1,817,882,343	\$ 2,101,752,382
TAX RATE			
General Fund	0.1267	0.1311	0.1328
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1267	0.01311	0.1328

* 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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FY 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1203	1,902,632,649	2,288,867	0.1203	2,288,867	574,324	1,714,543
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0125	1,902,632,649	237,829	0.0125	237,829	3762	234,067
M. SUBTOTAL A, C, L	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610
N. Debt							
O. TOTAL M AND N	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

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

Budget For Fiscal Year Ending June 30, 2022

Budget Summary for Incline Village General Improvement District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	5,161,765	1,803,362	1,924,000	0.1328	1,638,308	-	-	10,527,435
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	5,161,765	1,803,362	1,924,000	0	1,638,308	-	-	10,527,435
PROPRIETARY FUNDS								
	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, 2022

Budget Summary for Incline Village General Improvement District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	2,258,873	1,140,541	1,391,298	406,438	100,000	-	5,230,285	10,527,435
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,258,873	1,140,541	1,391,298	406,438	100,000	-	5,230,285	10,527,435

* 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, 2022

Budget Summary for Incline Village General Improvement District
(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	\$ 13,055,576	\$ 12,076,917	\$ 74,000	\$ 89,291			\$ 963,368
Community Services Fund	E	23,753,661	22,006,411	144,380	12,841	3,427,708	3,427,708	1,878,789
Beach Fund	E	2,287,140	2,347,571	5,625	210			(55,016)
Internal Services Fund	I	3,206,666	3,179,116					27,550
TOTAL		\$ 42,303,043	\$ 39,610,015	\$ 224,005	\$ 102,342	\$ 3,427,708	\$ 3,427,708	\$ 2,814,691

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

** Include Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,706,170	1,464,756	1,924,000	
Personal Property Tax	16,724	8,405	12,000	
Subtotal Taxes:	1,722,894	1,473,161	1,936,000	-
Intergovernmental:				
Consolidated Tax (CTX)	1,483,310	1,496,056	1,542,362	
LGTA Tax	236,623	259,263	249,000	
State Grants	-	1,440	-	
Subtotal Intergovernmental:	1,719,933	1,756,759	1,791,362	-
Miscellaneous:				
Investment Income	432,643	86,533	65,700	
Other	952	660	2,400	
Central Service Cost Allocation	1,367,400	1,471,440	1,570,208	
Subtotal Other:	1,800,995	1,558,633	1,638,308	-
SUBTOTAL REVENUE ALL SOURCES	5,243,822	4,788,553	5,365,670	-
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	3,765,586	4,630,153	5,161,765	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,765,586	4,630,153	5,161,765	-
TOTAL AVAILABLE RESOURCES	9,009,408	9,418,706	10,527,435	-

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	66,736	32,418	32,135	
Employee Benefits	19,225	22,303	21,749	
Services and Supplies	468,182	472,239	425,796	
Subtotal General Administration	554,143	526,960	479,680	-
General Manager				
Salaries and Wages	267,179	267,243	271,718	
Employee Benefits	122,377	129,699	125,243	
Services and Supplies	18,110	7,215	156,340	
Subtotal General Manager	407,666	404,157	553,301	-
Trustees				
Salaries and Wages	103,469	102,373	107,203	
Employee Benefits	31,366	36,514	36,737	
Services and Supplies	33,696	7,392	77,000	
Subtotal Trustees	168,531	146,279	220,940	-
Accounting				
Salaries and Wages	590,814	527,783	737,776	
Employee Benefits	261,560	274,354	373,057	
Services and Supplies	62,585	33,699	77,636	
Subtotal Accounting	914,959	835,836	1,188,469	-
Information Services & Technology				
Salaries and Wages	353,682	412,559	446,431	
Employee Benefits	176,980	218,459	224,444	
Services and Supplies	205,317	264,504	472,337	
Subtotal Information Services	735,979	895,522	1,143,212	-
Risk Management				
Salaries and Wages	87,543	85,010	89,374	
Employee Benefits	40,936	48,079	46,999	
Services and Supplies	16,000	13,791	26,470	
Subtotal Human Resources	144,479	146,880	162,843	-
Human Resources				
Salaries and Wages	459,845	438,307	477,075	
Employee Benefits	230,770	259,762	259,951	
Services and Supplies	47,448	29,043	102,726	
Subtotal Human Resources	738,063	727,112	839,752	-
Health & Wellness				
Salaries and Wages	22,078	13,288	1,180	
Employee Benefits	6,776	5,956	556	
Services and Supplies	4,678	1,344	21,475	
Subtotal Health & Wellness	33,532	20,588	23,211	-
Communications				
Salaries and Wages	25,284	95,678	95,981	
Employee Benefits	13,656	59,600	51,805	
Services and Supplies	79,724	12,888	131,518	
Subtotal Communications	118,664	168,166	279,304	-
Capital Outlay				
General Government	12,419	193,865	406,438	
Information Services & Technology	267,005	149,868	-	
Human Services	-	306,417	-	
Subtotal Capital Outlay	279,424	650,150	406,438	-
FUNCTION SUBTOTAL	4,095,440	4,521,650	5,297,150	-

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

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
PAGE				
FUNCTION SUMMARY				
GENERAL GOVERNMENT SUMMARY				
Salaries and Wages	1,976,630	1,974,659	2,258,873	-
Employee Benefits	903,646	1,054,726	1,140,541	-
Services and Supplies	935,740	842,115	1,491,298	-
Capital Outlay	279,424	650,150	406,438	-
Sch B-10 Functin Subtotal	4,095,440	4,521,650	5,297,150	-
TOTAL EXPENDITURES - ALL FUNCTIONS	4,095,440	4,521,650	5,297,150	-
OTHER USES:				
<u>CONTINGENCY</u> (Not to exceed 3% of				
Total Expenditures all Functions)				
Transfers Out (Schedule T)	300,000	-	-	
Contingency	-	-	100,000	
TOTAL EXPENDITURES AND OTHER USES	4,395,440	4,521,650	5,297,150	-
ENDING FUND BALANCE:	4,613,968	4,897,056	5,230,285	-
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	9,009,408	9,418,706	10,527,435	-

Incline Village General Improvement District
 (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 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,396,967	12,492,674	12,783,176	
Operating Grants	-	31,000	31,000	
Intergovernmental (Tahoe Water Suppliers Assoc)	-			
Interfund (Snow removal & work orders)	167,499	144,759	241,400	
Total Operating Revenue	12,564,466	12,668,433	13,055,576	-
OPERATING EXPENSE				
Salaries & Wages	2,869,747	2,771,404	3,037,668	
Employee Benefits	1,281,735	1,383,082	1,631,646	
Cost of good sold	4,815	5,125	-	
Services & Supplies	2,110,209	1,723,016	2,167,056	
Utilities	894,515	783,806	933,004	
Legal & Audit/Professional Fees	221,815	115,941	182,050	
Central Services Costs	353,700	392,709	436,613	
Defensible Space	97,876	100,000	100,000	
Insurance	185,410	197,331	203,880	
Depreciation/Amortization	3,367,361	3,485,000	3,485,000	
Total Operating Expense	11,387,183	10,957,414	12,176,917	-
Operating Income or (Loss)	1,177,283	1,711,019	878,659	-
NONOPERATING REVENUES				
Interest Earned	298,225	114,540	74,000	
Property Taxes	-	-	-	
Funded Cap Reserve	-	-	-	
Capital Grants	-	-	-	
Sales of Capital Assets	(19,184)	6,070	-	
Total Nonoperating Revenues	279,041	120,610	74,000	-
NONOPERATING EXPENSES				
Interest Expense	111,838	96,914	89,291	
Total Nonoperating Expenses	111,838	96,914	89,291	-
Net Income before Operating Transfers	1,344,486	1,734,715	863,368	-
Transfers (Schedule T)				
In	45,000	-	-	
Out	-	-	-	
Net Operating Transfers	45,000	-	-	-
CHANGE IN NET POSITION	1,389,486	1,734,715	863,368	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,352,585	12,492,674	12,783,176	
Receipts from interfund services	167,499	144,759	241,400	
Receipts from operating grants	-	31,000	31,000	
Payments to and for employees	(4,051,848)	(4,154,486)	(4,669,314)	
Payments to vendors	(4,055,051)	(2,825,219)	(3,922,603)	
Payments for interfund services	-	(492,709)	(536,613)	
a. Net cash provided by (or used for) operating activities	4,413,185	5,196,019	3,927,046	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	45,000	-	-	
b. Net cash provided by (or used for) noncapital financing activities	45,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(1,529,939)	(7,140,286)	(4,279,000)	
Proceeds from sale of assets	11,227	6,070	-	
Payments of capital related debt	(523,988)	(538,707)	(553,838)	
Capital contributions	-	3,032,786	-	
Payment of interest	(119,145)	(96,914)	(89,291)	
c. Net cash provided by (or used for) capital and related financing activities	(2,161,845)	(4,737,051)	(4,922,129)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)	(6,284)			
Investments purchased	(1,302,993)			
Investments sold or matured	3,749,128			
Investment interest received	312,774	114,540	74,000	
d. Net cash provided by (or used in) investing activities	2,752,625	114,540	74,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,048,965	573,508	(921,083)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,366,202	9,415,167	9,988,675	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,415,167	9,988,675	9,067,592	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE	FINAL
			APPROVED	APPROVED
OPERATING REVENUE				
Charges for Services	15,485,428	14,594,148	18,274,900	
Recreation Facility Fee	5,774,067	1,763,645	5,331,950	
Operating Grants/Intergovernmental Revenue	52,244	37,401	34,800	
Interfund Services	76,558	70,862	99,911	
Rents		12,100	12,100	
Total Operating Revenue	21,388,297	16,478,156	23,753,661	-
OPERATING EXPENSE				
Salaries & Benefits	8,197,756	8,157,418	9,673,113	
Cost of Goods Sold	1,376,274	1,075,913	1,688,355	
Services & Supplies	4,802,036	3,784,776	4,750,657	
Utilities	1,125,630	1,175,783	1,252,234	
Insurance	367,719	373,070	389,760	
Legal & Audit / Professional Services	380,719	44,314	44,625	
Central Services Cost	903,200	972,685	1,019,467	
Fuels Management	97,876	100,000	100,000	
Depreciation/Amortization	2,938,159	3,188,200	3,188,200	
Total Operating Expense	20,189,369	18,872,159	22,106,411	-
Operating Income or (Loss)	1,198,928	(2,394,003)	1,647,250	-
NONOPERATING REVENUES				
Interest Earned	126,143	33,241	26,250	
Property Taxes		-		
Subsidies		-		
Funded Cap Reserve	-	-		
Non Operating Leases	116,041	118,136	118,130	
Capital Grants	-	-	-	
Gain on sale of assets	270,761	40,234	-	
Total Nonoperating Revenues	512,945	191,611	144,380	-
NONOPERATING EXPENSES				
Interest Expense	29,166	-	12,841	
Total Nonoperating Expenses	29,166	-	12,841	-
Net Income before Operating Transfers	1,682,707	(2,202,392)	1,778,789	-
Transfers (Schedule T)				
In	241,875	-	3,427,708	
Out			(3,427,708)	
Net Operating Transfers	241,875	-	-	-
CHANGE IN NET POSITION	1,924,582	(2,202,392)	1,778,789	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	20,880,733	16,369,893	23,618,950	
Receipts from intergovernmental services	78,058	-	-	
Receipts from interfund services	-	70,862	99,911	
Receipts from operating grants	-	37,401	34,800	
Payments to and for employees	(8,186,380)	(8,157,418)	(9,673,113)	
Payments to vendors	(7,555,170)	(6,453,856)	(8,125,631)	
Payments for interfund services	(2,641,181)	(1,072,685)	(1,119,467)	
a. Net cash provided by (or used for) operating activities	2,576,060	794,197	4,835,450	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(4,336,499)		(3,799,630)	
Proceeds for lease of assets	116,040	118,136	118,130	
Proceeds from sale of assets	270,761	40,234	-	
Payments of capital related debt	(355,188)		(371,914)	
Payment of interest	(29,166)		(12,841)	
Funded Cap Reserve	-	-	-	
c. Net cash provided by (or used for) capital and related financing activities	(4,334,052)	158,370	(4,066,255)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured	2,964,167			
Investment interest received	135,288	21,746	26,250	
d. Net cash provided by (or used in) investing activities	3,099,455	21,746	26,250	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,341,463	974,313	795,445	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	231,509	1,572,972	2,547,285	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,572,972	2,547,285	3,342,730	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales and Services	1,619,582	759,553	892,500	
Facility Fees	966,817	3,874,000	1,394,640	
Total Operating Revenue	2,586,399	4,633,553	2,287,140	-
OPERATING EXPENSE				
Salaries & Wages	986,492	1,008,890	1,150,884	
Cost of Goods Sold	95,122	81,213	100,500	
Services & Supplies	432,541	382,261	541,216	
Central Service Cost	110,500	106,046	114,127	
Insurance	29,533	36,760	37,980	
Utilities	131,362	110,652	139,064	
Professiona Services	5,700	7,896	17,850	
Depreciation/Amortization	236,889	245,950	245,950	
Total Operating Expense	2,028,139	1,979,668	2,347,571	-
Operating Income or (Loss)	558,260	2,653,885	(60,431)	-
NONOPERATING REVENUES				
Interest Earned	28,422	5,669	5,625	
Sales of Capital Assets	-	26,640	-	
Funded Cap Reserve	-	-	-	
Total Nonoperating Revenues	28,422	32,309	5,625	-
NONOPERATING EXPENSES				
Interest Expense	477	-	210	
Total Nonoperating Expenses	477	-	210	-
Net Income before Operating Transfers	586,205	2,686,194	(55,016)	-
Transfers (Schedule T)				
In	13,125	-	-	
Out				
Net Operating Transfers	13,125	-	-	-
CHANGE IN NET POSITION	599,330	2,686,194	(55,016)	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers	2,463,544	4,633,553	2,287,140	
Receipts from Other Funds	(770,544)	-	-	
Payments to and for Employees	(986,930)	(1,008,890)	(1,150,884)	
Payments to Vendors	(650,627)	(618,782)	(836,610)	
Payments for interfund services	(110,500)	(106,046)	(114,127)	
a. Net cash provided by (or used for) operating activities	(55,057)	2,899,835	185,519	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(49,154)		(4,520,060)	
Funded Cap Reserve	-	-	-	
Proceeds from sale of assets	-	26,640	-	
Payments of capital related debt	(5,812)		(6,086)	
Payment of interest	(477)		(210)	
c. Net cash provided by (or used for) capital and related financing activities	(55,443)	26,640	(4,526,356)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased	(10,026)			
Investments sold or matured	-			
Investment interest received	27,349	5,669	5,625	
d. Net cash provided by (or used in) investing activities	17,323	5,669	5,625	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(93,177)	2,932,144	(4,335,212)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	33,813	(59,364)	2,872,780	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	(59,364)	2,872,780	(1,462,432)	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE	FINAL
			APPROVED	APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,111,184	1,110,150	1,232,966	
Engineering	639,450	632,984	949,500	
Building Services	873,185	766,963	1,024,200	
Total Operating Revenue	2,623,819	2,510,097	3,206,666	-
OPERATING EXPENSE				
Salaries & Wages	1,328,058	1,191,552	1,485,009	
Employee Benefits	648,617	624,204	778,565	
Services & Supplies	763,514	637,083	892,921	
Utilities	11,442	9,902	11,520	
Insurance	-	14,809	11,100	
Depreciation/Amortization	12,561	14,300	10,900	
Total Operating Expense	2,764,192	2,491,850	3,190,015	-
Operating Income or (Loss)	(140,373)	18,247	16,651	-
NONOPERATING REVENUES				
Total Nonoperating Revenues	-	-	-	-
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(140,373)	18,247	16,651	-
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(140,373)	18,247	16,651	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Interfund Services Provided	2,623,819	2,510,097	3,206,666	
Payments to Vendors	(776,407)	(661,794)	(915,541)	
Payments to Employees	(2,157,695)	(1,815,756)	(2,263,574)	
a. Net cash provided by (or used for) operating activities	(310,283)	32,547	27,551	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(310,283)	32,547	27,551	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	435,837	125,554	158,101	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	125,554	158,101	185,652	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2021	INTEREST PAYABLE	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 PRINCIPAL PAYABLE	(9)+(10) TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	7/18/2012	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 756,619	\$ 21,097	\$ 362,075	\$ 383,172
							\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 12,381	\$ 345	\$ 5,925	\$ 6,270
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/2002	1/1/2023	3.14375%	\$ 247,358	\$ 10,566	\$ 118,012	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/9/2004	7/1/2025	3.082%	\$ 473,959	\$ 16,856	\$ 96,792	\$ 113,648
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	1/1/2026	2.725%	\$ 963,978	\$ 29,907	\$ 177,630	\$ 207,537
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 1,860,756	\$ 47,099	\$ 146,273	\$ 193,372
Total for the Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 4,315,051	\$ 125,870	\$ 906,707	\$ 1,032,577

SCHEDULE C-1 - INDEBTEDNESS

_____ Budget Fiscal Year 22
 (Local Government)

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021-2022

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: _____ 12 _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Reason or need for contract:
1	Davis Farr, LLP	3/31/2021	12/31/2025	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	3/1/2021	TBD	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022	65,000		Federal Legislative Advocate
4	CC Cleaning	11/1/2019	10/31/2022	70,000	70,000	Cleaning Services for District venues
5	Wells Fargo Banking Services	7/1/2018	TBD	36,000	36,000	Bank account fees before earnings allowance
6	High Sierra Patrol	10/1/2017	9/30/2021	35,000	TBD	Security Services
7	Sierra Office Solutions	4/1/2018	Annual Renewal	TBD	TBD	LAN, Network, and Desktop Copier Supplies and Maintenance
8	AT&T Ethernet	6/29/2015	TBD	28,560	TBD	Ethernet Provider
9	Xerox	1/1/2018	TBD	6,225	TBD	Contract Support for Admin Copier
10	Sierra Office Solutions	1/1/2018	TBD	2,238	TBD	Contract Support for PW Copier
11	ALSCO	7/7/2018	6/30/2022	63,000	63,000	Joinder Contract to St of NV for linen services
12	AT&T High Volume Long Distance	4/1/2019	3/31/2021	8,000	TBD	Long Distance calls
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			514,023	369,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2021-2022

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 2021-2022	Proposed Expenditure 2022-2023	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	Incline Spirits, Inc.	5/11/2011	9/30/2022		\$ -	\$ -		2	\$12	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	5/15/2019	9/3/2021		\$ -	\$ -	No Staff displaced			District is paid a fee to operate concession
3	Massage Therapist		Fiscal Year		\$ 14,000			0.5		Licensed Prof.
4	Umpires		Fiscal Year		\$ 2,800			0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year		\$ 1,800			0.06		Infrequent schedule
6										
7										
8	Total				\$ 18,600			2.65		

Attach additional sheets if necessary.

Page: _____
 Schedule 32

FY2021-22 TENTATIVE BUDGET

LINE-ITEM DETAILS

District-Wide

By Fund

Sum of Signed Requested Amount

	100	200	320	330	340	350	360	370	380	390	410	420	430	450	Grand Total
							49								
Revenue															
Ad Valorem	(1,924,000)														(1,924,000)
Consolidated Tax	(1,803,362)														(1,803,362)
Charges for Services	(2,400)	(12,783,176)	(4,277,646)	(1,798,720)	(11,134,914)	(1,131,654)	270,000	(60,615)	(141,351)	(892,500)					(31,952,976)
Back Flow Tests		(120,000)													(120,000)
Capital Improvement Monthly		(4,859,639)													(4,859,639)
Capital Improvement Retro		(14,000)													(14,000)
Defensible Space Charges		(100,200)													(100,200)
Effluent Disposal Sales		(75,000)													(75,000)
Fines & Penalties		(25,200)													(25,200)
Fire Protection		(18,096)													(18,096)
Hunting Fees		(20,000)													(20,000)
Inspection/Plan Fees		(40,000)													(40,000)
Interfund Revenue Transfers		-													-
Misc- Water Rights		-													-
Other Sewer		(15,000)													(15,000)
Other Water		(28,800)													(28,800)
Rental Income	(2,400)		-	(889,475)	(5,000)	(3,000)		(60,615)		(175,700)					(1,136,190)
Sewer Base		(2,349,214)													(2,349,214)
Sewer Connection		(31,500)													(31,500)
Sewer Consumption		(1,242,640)													(1,242,640)
Tier 1		(194,480)													(194,480)
Tier 2		(84,112)													(84,112)
Water Base		(1,600,000)													(1,600,000)
Water Connection		(20,000)													(20,000)
Water Consumption		(1,486,290)													(1,486,290)
Franchise Fee		(324,500)													(324,500)
Service & User Fees		(134,505)	(88,834)	(27,000)	(1,508,300)	(10,350)	(27,000)								(1,795,989)
Passes			(651,433)		(1,925,909)				(56,929)						(2,634,271)
Admissions & Fees			(2,092,392)		(4,974,347)	(835,000)			(12,055)	(907,000)					(8,820,794)
Parcel Owner Allowances			214,600	-	-	-	-	-	-	600					215,200
Parcel Owner Allowance for Golf Passes			-												-
Charitable Allowances			8,800	170,717	26,200										205,717
Employee Allowances			23,630	-	124,600	1,300		-	400	5,600					155,530
Promotional Discounts			70,363	127,399		1,800			3,700						203,262
Yield Management Allowances			-												-
Sponsorships			-			(3,700)			(500)						(4,200)
Promotional Allowances			7,370	-	579,200										586,570
Personal Services			(62,500)		(1,663,558)	(66,000)			(27,791)						(1,819,849)
Merchandise Sales			(774,000)		(56,400)	(25,820)			(14,215)						(870,435)
Food Sales			(568,850)	(958,300)	(1,282,300)	(19,400)				(346,000)					(3,174,850)
Beer Sales			(161,200)	(85,100)	(279,300)				(8,426)						(534,026)
Wine Sales			(53,500)	(168,800)	(47,100)				(1,425)						(270,825)
Liquor Sales			(149,700)	(157,100)	(161,600)				(714)						(469,114)
Allocated to others			-		45,900										45,900
Insurance Proceeds - Operating			-												-
Inter-District Program Allowan				176,239											176,239
Inter-District Program Allowances				12,700	46,500										59,200
Concessions					(42,900)					(47,000)					(89,900)
COSTCO Allowance					-										-
Repairs for Customers					(10,600)										(10,600)
Program Registration						(163,484)			(23,396)	(26,000)					(212,880)
Scholarship Allowances															-

Sum of Signed Requested Amount

	100	200	320	330	340	350	360	370	380	390	410	420	430	450	Grand Total
							49								
Personal Services Contracts															-
Personal Services Contract							(8,000)								(8,000)
Punch Cards Utilized							297,000				603,000				900,000
Facility Fee			(672,646)	-	1,566,773	(1,304,277)	(4,134,312)	(672,646)	(114,842)	(1,394,640)					(6,726,590)
Interfund		(241,400)			(14,985)			(84,926)			(1,232,966)	(949,500)	(1,024,200)	-	(3,547,977)
Snow Removal Fees		(100,100)													(100,100)
Work Order Charges Labor		(120,000)													(120,000)
Work Order Chgs Eq & Materials		(21,300)													(21,300)
Interfund Services Operations					(14,985)			(84,926)			(1,232,966)	(108,000)	(1,024,200)	-	(2,465,077)
Interfund Services CIP												(841,500)			(841,500)
Central Services Revenue	(1,570,208)														(1,570,208)
Invest Inc.	(65,700)	(74,000)			(11,250)		(15,000)				(5,625)				(171,575)
Investment Earnings	(65,700)	(74,000)			(11,250)		(15,000)				(5,625)				(171,575)
Capital Grants															
Capital Grants															
Sale of Assets															
Sales of Capital Assets															
Sales of Intangibles															
Insurance Proceeds - Capital															
Other Source		(520,000)			(757,447)			(75,000)		(4,335,212)					(5,687,659)
Funded Cap Res - Established		(520,000)			(757,447)			(75,000)		(4,335,212)					(5,687,659)
Operating Grants		(31,000)				(17,000)		(17,800)							(65,800)
Other Operating Grants															
Operating Grants - State		(31,000)													(31,000)
Operating Grants - County						(17,000)									(17,000)
Other															
Intergovernmental								(17,800)							(17,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)							(130,230)
Transfers			(1,348,939)	(342,591)	(592,486)	(830,229)		(307,172)	(6,291)						(3,427,708)
In			(1,348,939)	(342,591)	(592,486)	(830,229)		(307,172)	(6,291)						(3,427,708)
Transfers In															
Revenue Total	(5,365,670)	(13,649,576)	(6,340,121)	(2,141,311)	(11,021,549)	(3,283,160)	(3,879,312)	(1,230,259)	(262,484)	(6,627,977)	(1,232,966)	(949,500)	(1,024,200)	-	(57,008,085)
Expense															
Wages	2,258,873	3,037,668	1,776,031	499,785	3,263,960	1,131,934	157,000	358,400	121,541	917,517	552,513	615,755	316,741	-	15,007,718
Accrued Hourly															
Accrued Salary															
Leave															
Other Earnings	23,321	110,243	111,462	12,219	93,148	122,084	2,204	10,043	29,993	22,037	9,623	1,062	2,179		549,618
Regular Earnings	2,235,552	3,065,728	1,667,109	487,566	3,170,812	1,009,850	154,796	348,357	91,548	895,480	542,890	614,693	314,562		14,598,943
Salary Savings from Vacant Positions		(138,303)													(138,303)
WAGES DAILY ESTIMATE															
Wages applied to CIP Project			(2,540)												(2,540)
Benefits	1,140,541	1,631,646	521,383	212,682	1,122,526	338,569	56,983	88,307	24,012	233,367	315,521	290,534	172,511		6,148,582
Dental Fringe Ben	29,004	44,411	11,337	838	21,402	7,686	1,286	1,459	336	4,117	9,916	7,260	5,559		144,612
Disability Fringe Ben	10,801	15,800	3,824	449	6,205	2,423	513	585	115	1,334	2,726	3,044	1,460		49,279
Life Ins Fringe Ben	4,070	6,006	1,394	274	2,183	926	164	216	42	504	1,023	1,141	548		18,491
Medical Fringe Ben	408,940	617,829	166,176	11,987	310,025	107,076	18,402	23,541	4,655	63,079	137,647	97,004	75,103		2,041,462
Retirement Fringe Ben	410,307	559,849	125,847	14,641	200,826	85,656	17,498	20,130	4,577	46,544	96,649	106,713	51,243		1,740,480
Taxes	181,822	253,555	138,662	50,871	253,519	88,189	12,309	27,792	9,384	71,064	44,044	49,466	25,138		1,205,815
Unemployment Fringe Ben	35,672	49,749	27,203	1,396	49,738	17,056	2,421	5,447	1,820	12,633	8,630	9,709	4,929		226,403
Vision Fringe Ben	3,451	4,975	1,344	108	2,456	931	165	171	42	503	1,074	804	621		16,645
Work Comp Fringe Ben	56,475	79,472	45,596	2,759	276,172	28,626	4,226	8,966	3,042	21,329	13,811	15,392	7,910		563,776
Retirement Fringe Benefits				38,595							2,580				41,175

Sum of Signed Requested Amount

	100	200	320	330	340	350	360 49	370	380	390	410	420	430	450	Grand Total
Medical Fringe Benefits				59,707						5,715					65,423
Dental Fringe Benefits				4,407						287					4,694
Vision Fringe Benefits				526						33					559
Life Ins Fringe Benefits				391						36					427
Disability Fringe Benefits				1,099						72					1,171
Unemployment fringe Benefits				8,581						1,321					9,902
Work comp Fringe Benefits				16,052						2,217					18,269
Professional Services	360,475	182,050	12,150	1,170	23,700	5,850	-	1,170	585	17,850		9,000		-	614,000
Audit	9,275	17,050	5,850	1,170	11,700	5,850		1,170	585	17,850		9,000			
Legal	198,000	25,000			12,000					5,850					58,500
Professional Consultants	153,200	140,000	6,300							12,000					247,000
Services & Supplies	870,923	2,167,056	1,316,947	429,732	1,949,635	591,955	79,068	314,953	68,367	541,216	358,150	56,543	469,228	-	9,213,772
Advertising - Paid	9,100	20,000	35,000	30,000	195,000	3,610	12,000		1,000			1,500			308,500
Advertising - Trade					2,000										2,000
Banking Fees & Processing	36,000		93,827	39,130	217,014	27,475				27,890					441,336
BLDGS Maintenance Services	45,324	117,941	178,102	156,248	113,406	146,369		64,468	26,375	131,711					979,944
Chemical		343,000	57,850		6,400	15,560				9,694					432,504
Community Relations	23,538		100		26,000										49,638
Computer & IT Small Equip	36,000	3,000	1,800	2,400	18,500	1,000				1,500					64,200
Computer License & Fees	298,502	78,579	8,330	6,754	112,000	72	24,068	2,285	27	2,869	3,200	18,500			555,186
Computer Supplies	3,000	2,000	100		2,000										7,100
Contractual Services	25,706	157,700	20,268	5,680	11,300	10,890	10,000	14,328	120	9,408	64,000	4,200			333,600
Dues & Subscriptions	19,675	14,438	7,560		15,332	3,295		962	500	767		1,530			64,058
Employee Assistance Program	3,859														3,859
Employee Recruit & Retain	50,893	18,600	7,275	1,500	34,755	5,900	3,000	1,100	500	2,350	1,600	1,100	1,050		129,623
Empowerment Costs	18,000														18,000
Fleet Maintenance Services	10,000	356,230	409,427	4,736	281,880	26,190		60,940		66,244		3,779	25,100		1,244,526
Fuel	720	76,980	32,700	2,520	118,800	11,160		13,300		10,200		1,800	8,400		276,580
Janitorial	7,700	31,000	23,820	30,000	31,539	81,530									205,589
Lab		50,800													50,800
Office Supplies	17,560	16,696	3,750	2,200	3,475		1,000			4,004	1,300	700	1,200		51,885
Operating	48,085	172,570	319,415	67,031	323,375	128,684	3,000	70,776	21,250	143,795	5,900	10,284	16,800		1,330,965
Over & (Short)															
Permits & Fees	24	32,032	3,795	3,761	55,514	2,600		438	377	6,272	950				105,763
Postage	6,375	18,700	50	145	4,935	1,350			100			900			32,555
Printing & Publishing	13,300	14,000				100	24,000								51,400
R& M General	33,208	68,500	24,128	24,855	136,600	64,500		43,638	16,200	38,756	10,950				461,335
R&M Corrective		301,500		2,400											462,068
R&M Preventative		135,000		2,000	4,500	400		4,000		2,625			158,168		462,068
Rental & Lease	35,000	960	35,151		55,700	15,490		7,659		44,926			247,710		396,235
Safety	16,910	15,600	2,260		8,400										194,886
Security	3,640	10,080	14,104	5,652	7,980	4,900		16,260	1,068	2,020					43,170
Small Equipment	360	16,200	8,600	5,000	49,250	2,900		4,150		7,750					65,704
Snow Removal	5,600	1,750	6,900	22,100	47,600	10,500		2,600		6,800					94,210
Tools	1,440	16,700													103,850
Training & Education	55,819	26,200	3,275	770	5,290	13,120		3,050	250	4,685	3,600		1,200		22,940
Travel & Conferences	45,585	28,600	8,725	8,350	24,290	700	2,000			1,550	2,000	2,500	3,600		126,659
Uniforms		21,700	15,550	5,300	38,800	11,660		5,000	600	14,000	4,000	1,000	3,600		126,700
Discounts Earned			(4,815)												121,210
Employee Discounts															(4,815)
Customer Service Discounts															
Communications & computer small equipment															
Employee Recruitment & Retention				900						1,200					

Sum of Signed Requested Amount

	100	200	320	330	340	350	360 49	370	380	390	410	420	430	450	Grand Total
R&M General					200						200				400
District Program Discounts															
Repair Parts											258,800				258,800
Insurance	53,100	203,880	92,460	11,820	212,700	55,920		13,320	3,540	37,980	1,200	4,080	5,820	-	695,820
General Liability	53,100	203,880	92,460	11,820	212,700	55,920		13,320	3,540	37,980	1,200	4,080	5,820		695,820
Work Comp Excess Liability															
Work Comp Claims															
Utilities	106,800	933,004	318,640	55,720	620,060	144,440	8,604	96,360	8,410	139,064	1,680	3,120	6,720		2,442,622
Cable TV	1,680	1,800	6,020		5,280	5,400			450						20,630
Electricity	10,000	776,500	32,300	18,500	391,000	63,300		12,000	2,200	19,600					1,325,400
Heating	3,200	39,600	23,200	11,300	43,100	35,200		2,800		14,200					172,600
Internet	65,020	22,800	3,600	2,100	3,870	3,480									100,870
Telephone	19,800	54,504	26,220	2,520	38,160	9,660	8,604	12,660	60	22,764	1,680	3,120	6,720		206,472
Trash	4,100	12,500	28,900	13,900	35,750	6,700		29,600		40,100					171,550
Water & Sewer	3,000	25,300	198,400	7,400	102,900	20,700		39,300	5,700	42,400					445,100
Cost of Goods Sold			668,540	429,400	529,100	51,380		9,935	100,500						1,788,855
Merchandise for resale			384,000			16,895		7,108							408,003
Freight on Inventory Purchases			15,040												15,040
Food			170,900	287,500	384,900	13,095				100,500					956,895
Food Waste & Employee Meals			5,200	20,000	21,600										46,800
Beer			40,600	21,400	69,900				2,107						134,007
Wine			21,300	67,300	18,800				570						107,970
Liquor			31,500	33,200	33,900				150						98,750
Personal Services Contracts						21,390									21,390
Parts Purchased for Inventory															
Central Services Cost		436,613	271,409	93,713	443,622	130,014	17,587	50,007	13,115	114,127					1,570,207
Central Services Allocation Cs		414,782					17,587			114,127					546,496
Central Services Cost Allocation		21,831	271,409	93,713	443,622	130,014		50,007	13,115						1,023,711
Defensible Space		100,000					100,000								200,000
Defensible Space Costs		100,000					100,000								200,000
Capital Expend.	406,438	4,279,000	1,165,780	167,400	1,329,250	828,000		304,200	5,000	4,520,060					13,005,128
Capital Expenditure	406,438														406,438
Capital Improvements		4,279,000	1,165,780	167,400	1,329,250	828,000		304,200	5,000	4,520,060					12,598,690
Capitalization Offset															
Debt Service		643,129	183,519	175,191	19,553	2,229		2,972	1,291	6,296					1,034,180
Interest		89,291	6,124	5,847	653	74		99	44	210					102,342
Principal		553,838	177,395	169,344	18,900	2,155		2,873	1,247	6,086					931,838
Principal Payment Offset															
Extraordinary	100,000														100,000
Extraordinary Items															
Extraordinary Items - Settlement Expenditure	100,000														100,000
Transfers							3,427,708								3,427,708
Interfund Expense Transfers															
Out							3,427,708								3,427,708
Transfer Out															
Expense Total	5,297,150	13,614,046	6,326,860	2,076,613	9,514,106	3,280,291	3,846,950	1,229,689	255,796	6,627,976	1,229,064	979,032	971,020	-	55,248,591
Grand Total	(68,520)	(35,530)	(13,261)	(64,698)	(1,507,443)	(2,869)	(32,362)	(570)	(6,688)	(1)	(3,902)	29,532	(53,180)	-	(1,759,494)

Sum of Signed Requested Amount

	100		10 Total	11	11 Total	12		12 Total	13	13 Total	14	14 Total	100 Total	Grand Total			
	010	990		100	110	120	130	140	150	160	170	980					
Revenue																	
Ad Valorem	(1,924,000)		(1,924,000)										(1,924,000)	(1,924,000)			
Consolidated Tax	(1,803,362)		(1,803,362)										(1,803,362)	(1,803,362)			
Charges for Services	(2,400)		(2,400)										(2,400)	(2,400)			
Rental Income	(2,400)		(2,400)										(2,400)	(2,400)			
Central Services Revenue	(1,570,208)		(1,570,208)										(1,570,208)	(1,570,208)			
Invest Inc.	(65,700)		(65,700)										(65,700)	(65,700)			
Investment Earnings	(65,700)		(65,700)										(65,700)	(65,700)			
Sale of Assets	-		-										-	-			
Sales of Capital Assets	-		-										-	-			
Sales of Intangibles	-		-										-	-			
Other Source	-		-										-	-			
Funded Cap Res - Established	-		-										-	-			
Transfers	-		-										-	-			
Transfers In	-		-										-	-			
Revenue Total	(5,365,670)	-	(5,365,670)										(5,365,670)	(5,365,670)			
Expense																	
Wages		32,135	32,135	271,718	107,203	378,921	737,776	446,431	89,374	1,273,581	477,075	1,180	478,255	95,981	95,981	2,258,873	2,258,873
Accrued Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Earnings	725	725	6,129	1,403	7,532	3,925	504	2,016	6,445	6,801	-	6,801	1,818	1,818	23,321	23,321	
Regular Earnings	31,410	31,410	265,589	105,800	371,389	733,851	445,927	87,358	1,267,136	470,274	1,180	471,454	94,163	94,163	2,235,552	2,235,552	
WAGES DAILY ESTIMATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	21,748	21,748	125,243	36,737	161,979	373,057	224,444	46,999	644,501	259,951	556	260,508	51,805	51,805	1,140,541	1,140,541	
Dental Fringe Ben	724	724	1,810	603	2,414	9,825	5,953	1,207	16,986	7,469	12	7,481	1,399	1,399	29,004	29,004	
Disability Fringe Ben	158	158	1,347	312	1,659	3,623	2,095	437	6,155	2,352	7	2,359	470	470	10,801	10,801	
Life Ins Fringe Ben	60	60	507	121	628	1,364	790	167	2,321	891	-	891	170	170	4,070	4,070	
Medical Fringe Ben	11,322	11,322	28,306	9,435	37,742	133,511	83,810	18,871	236,192	102,089	181	102,269	21,414	21,414	408,940	408,940	
Retirement Fringe Ben	5,554	5,554	59,342	13,252	72,594	134,299	77,146	15,463	226,908	88,450	204	88,654	16,597	16,597	410,307	410,307	
Taxes	2,554	2,554	22,454	8,587	31,041	59,242	35,738	7,110	102,090	38,415	96	38,511	7,626	7,626	181,822	181,822	
Unemployment Fringe Ben	497	497	4,407	1,683	6,090	11,624	7,013	1,392	20,029	7,538	24	7,562	1,494	1,494	35,672	35,672	
Vision Fringe Ben	72	72	274	60	334	1,125	737	119	1,981	827	2	828	237	237	3,451	3,451	
Work Comp Fringe Ben	807	807	6,795	2,683	9,478	18,444	11,162	2,233	31,839	11,921	31	11,952	2,399	2,399	56,475	56,475	
Professional Services	175,275	175,275	40,200	12,000	52,200		40,000		40,000	15,000		15,000	78,000	78,000	360,475	360,475	
Audit	9,275	9,275													9,275	9,275	
Legal	156,000	156,000	15,000	12,000	27,000					15,000		15,000			198,000	198,000	
Professional Consultants	10,000	10,000	25,200	-	25,200		40,000		40,000						153,200	153,200	
Services & Supplies	160,021	160,021	15,900	65,000	80,900	77,036	365,817	25,630	468,483	87,126	21,475	108,601	78,000	78,000	870,923	870,923	
Advertising - Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Advertising - Trade	-	-	-	-	-	-	-	-	-	1,200	1,200	7,900	7,900	7,900	9,100	9,100	
Banking Fees & Processing	-	-	-	-	-	36,000	-	-	36,000	-	-	-	-	-	36,000	36,000	
BLDGS Maintenance Services	45,324	45,324	-	-	-	-	-	-	-	-	-	-	-	-	45,324	45,324	
Community Relations	-	-	-	-	-	-	36,000	-	36,000	-	-	23,538	23,538	23,538	23,538	23,538	
Computer & IT Small Equip	-	-	-	-	-	19,300	271,277	-	290,577	-	-	-	-	-	36,000	36,000	
Computer License & Fees	445	445	-	-	-	3,000	-	-	3,000	-	-	-	-	-	36,000	36,000	
Computer Supplies	-	-	-	-	-	-	-	-	-	-	7,480	7,480	7,480	7,480	298,502	298,502	
Contractual Services	19,570	19,570	-	-	-	3,036	1,680	-	4,716	1,420	-	1,420	-	-	3,000	3,000	
Dues & Subscriptions	2,120	2,120	-	9,000	9,000	2,350	900	-	3,250	5,305	-	5,305	-	-	25,706	25,706	
Employee Assistance Program	-	-	-	-	-	-	-	-	-	3,859	-	3,859	-	-	19,675	19,675	
Employee Recruit & Retain	900	900	-	-	-	1,900	2,400	300	4,600	35,893	9,500	45,393	-	-	3,859	3,859	
Empowerment Costs	12,000	12,000	6,000	6,000	6,000	-	-	-	-	-	-	-	-	-	50,893	50,893	
Fleet Maintenance Services	5,700	5,700	-	-	-	-	4,300	-	4,300	-	-	-	-	-	18,000	18,000	
Fuel	-	-	-	-	-	-	720	-	720	-	-	-	-	-	10,000	10,000	
Janitorial	7,700	7,700	-	-	-	-	-	-	-	-	-	-	-	-	720	720	
Office Supplies	7,200	7,200	600	3,000	3,600	2,040	2,100	120	4,260	2,300	200	2,500	-	-	7,700	7,700	
Operating	10,890	10,890	2,400	6,000	8,400	2,400	6,800	300	9,500	9,420	9,875	19,295	-	-	17,560	17,560	
Over & (Short)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,085	48,085	
Permits & Fees	24	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Postage	5,700	5,700	-	-	-	-	200	-	200	475	-	475	-	-	24	24	
Printing & Publishing	-	-	-	-	-	1,300	-	-	1,300	-	-	-	-	-	6,375	6,375	
R& M General	33,208	33,208	-	-	-	-	-	-	-	-	-	-	12,000	12,000	13,300	13,300	
															33,208	33,208	

Sum of Signed Requested Amount

	100		10 Total	11	11 Total	12	13	14	15	16	17	18	19	20	100 Total	Grand Total
	10															
	010	990		100	110	120	130	140	150	160	170	180	190	980		
R&M Corrective	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R&M Preventative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental & Lease	-	-	-	-	35,000	35,000	-	-	-	-	-	-	-	-	35,000	35,000
Safety	-	-	-	-	-	-	-	16,910	-	-	-	-	-	-	16,910	16,910
Security	3,640	3,640	3,640	-	-	-	-	-	-	-	-	-	-	-	3,640	3,640
Small Equipment	-	-	-	-	-	360	-	-	-	-	-	-	-	-	360	360
Snow Removal	5,600	5,600	5,600	-	-	-	-	-	-	-	-	-	-	-	5,600	5,600
Tools	-	-	-	-	-	-	1,440	-	-	-	-	-	-	-	1,440	1,440
Training & Education	-	-	-	2,400	6,600	9,000	1,200	21,000	3,300	25,500	18,619	700	19,319	2,000	55,819	55,819
Travel & Conferences	-	-	-	4,500	5,400	9,900	7,150	14,000	4,700	25,850	9,835	-	9,835	-	45,585	45,585
Insurance	53,100	53,100	53,100												53,100	53,100
General Liability	53,100	53,100	53,100	-	-	-	-	-	-	-	-	-	-	-	53,100	53,100
Utilities	37,400	37,400	37,400	240	240	600	66,520	840	67,960	600	600	600	600	600	106,800	106,800
Cable TV	1,680	1,680	1,680	-	-	-	-	-	-	-	-	-	-	-	1,680	1,680
Electricity	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
Heating	3,200	3,200	3,200	-	-	-	-	-	-	-	-	-	-	-	3,200	3,200
Internet	3,420	3,420	3,420	-	-	-	61,600	-	61,600	-	-	-	-	-	65,020	65,020
Telephone	12,000	12,000	12,000	240	240	600	4,920	840	6,360	600	600	600	600	600	19,800	19,800
Trash	4,100	4,100	4,100	-	-	-	-	-	-	-	-	-	-	-	4,100	4,100
Water & Sewer	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000
Capital Expend.	406,438	406,438	406,438												406,438	406,438
Capital Expenditure	406,438	406,438	406,438	-	-	-	-	-	-	-	-	-	-	-	406,438	406,438
Extraordinary	100,000	100,000	100,000												100,000	100,000
Extraordinary Items - Settlement Expenditure	100,000	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000
Transfers	-	-	-												-	-
Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense Total	986,117	986,117	986,117	453,301	220,940	674,240	1,188,469	1,143,212	162,843	2,494,525	839,752	23,211	862,964	279,304	5,297,150	5,297,150
Grand Total	(5,365,670)	986,117	(4,379,553)	453,301	220,940	674,240	1,188,469	1,143,212	162,843	2,494,525	839,752	23,211	862,964	279,304	(68,520)	(68,520)

Sum of Signed Requested Amount

	200			22 Total			25			25 Total			27			27 Total			28			200 Total		
	200	210	220	230	240	870	970	990	200	210	220	230	240	870	970	990	380	990	990	990	28 Total			
BLDGS Maintenance Services							77,304		77,304			40,637					40,637				117,941			
Chemical			-	167,000					167,000			60,000	116,000				176,000				343,000			
Computer & IT Small Equip					1,000		2,000		3,000												3,000			
Computer License & Fees					1,200		77,274		78,474									105		105	78,579			
Computer Supplies																		2,000		2,000	2,000			
Contractual Services							13,200		13,200									144,500		144,500	157,700			
Dues & Subscriptions				1,800	700	3,400	2,338		8,238			2,000	4,000					6,000		200	14,438			
Employee Recruit & Retain				2,000	2,400	950	9,600		14,950			2,650						2,650		1,000	18,600			
Fleet Maintenance Services			41,700		129,000	9,400	6,160		186,260		66,400	55,400	43,000					164,800	5,170	5,170	356,230			
Fuel			16,200		15,600	4,440	2,640		38,880		6,300	13,200	18,000					37,500	600	600	76,980			
Janitorial							21,000		21,000									10,000			31,000			
Lab				17,600					17,600			33,200						33,200			50,800			
Office Supplies				696	2,800	2,700	5,500		11,696			2,600						2,600	1,000		16,696			
Operating		15,000		1,200		7,720	3,720	32,000	59,640		8,900		35,500	480				44,880	13,750	13,750	172,570			
Over & (Short)																								
Permits & Fees				16,472			500		16,972			15,060									32,032			
Postage						600	18,000		18,600										100		18,700			
Printing & Publishing							68,500		68,500										4,000	4,000	14,000			
R&M General								68,500	68,500												68,500			
R&M Corrective			28,000	12,500	101,000				141,500		9,000	50,000	61,000	40,000				160,000			301,500			
R&M Preventative			35,400	32,500	15,800				83,700		12,000	13,200	18,100	8,000				51,300			135,000			
Rental & Lease							960		960												960			
Safety				1,800	4,500				6,300			3,500	4,000	1,800				9,300			15,600			
Security							5,420	1,180	6,600							3,480		3,480			10,080			
Small Equipment					9,800				9,800				2,000	4,400				6,400			16,200			
Snow Removal																			1,750	1,750	1,750			
Tools		2,400	1,800	2,800					7,000		2,400	5,500	1,800					9,700			16,700			
Training & Education		4,500	4,000	4,100	1,800	1,400			15,800		3,500	4,000	2,400					9,900	500		26,200			
Travel & Conferences			2,500	4,400	3,500	8,800			19,200			3,500	2,500					6,000	900	900	28,600			
Uniforms				3,600	4,700	1,900	1,900		12,100			4,200	3,900					8,100	1,500	1,500	21,700			
Discounts Earned																								
Employee Discounts																								
Insurance							112,020		112,020								91,860		91,860		203,880			
General Liability							112,020		112,020								91,860		91,860		203,880			
Utilities		60	154,160	251,300	10,320	2,730	2,400		43,596		130,540	102,740	187,740	6,360	600		38,208	466,188	1,710	1,710	933,004			
Cable TV							1,800		1,800												1,800			
Electricity			152,000	248,000					9,100		130,000	84,000	145,000					8,400		367,400	776,500			
Heating			1,200						10,000			2,100	16,300					10,000		28,400	39,600			
Internet									11,400									11,400		11,400	22,800			
Telephone		60	960	3,300	10,320	2,730	600		3,096		540	10,440	11,040	6,360	600			2,208	31,188	1,710	54,504			
Trash									7,100				2,100					3,300		5,400	12,500			
Water & Sewer									2,900			6,200	13,300					2,900		22,400	25,300			
Cost of Goods Sold																								
Merchandise for resale																								
Central Services Cost							209,574		209,574								196,476		196,476	21,831	436,613			
Central Services Allocation Cs							209,574		209,574								196,476		196,476		414,782			
Central Services Cost Allocation																			21,831	21,831	21,831			
Defensible Space							50,000		50,000								50,000		50,000		100,000			
Defensible Space Costs							50,000		50,000								50,000		50,000		100,000			
Capital Expend.							1,142,750		1,142,750								3,136,250		3,136,250		4,279,000			
Capital Improvements							1,142,750		1,142,750								3,136,250		3,136,250		4,279,000			
Capitalization Offset																								
Debt Service							307,019		307,019								336,110		336,110		643,129			
Interest							57,431		57,431								31,860		31,860		89,291			
Principal							249,588		249,588								304,250		304,250		553,838			
Principal Payment Offset																								
Extraordinary																								
Extraordinary Items																								
Transfers							(329,616)	164,808	(164,808)								164,808		164,808					
Interfund Expense Transfers							(329,616)	164,808	(164,808)								164,808		164,808					
Expense Total		81,246	517,943	959,403	862,900	320,569		2,635,290	5,377,352		181,263	688,310	1,379,140	764,727	121,230		4,542,530	7,677,200	360,670	21,831	382,501	176,993	176,993	13,614,046
Grand Total	(5,194,289)	81,246	517,943	959,403	862,900	320,569		2,303,890	(148,337)	(6,944,482)	161,263	688,310	1,379,140	764,727	121,230		3,873,130	43,318	36,170	21,831	58,001	11,488	11,488	(35,530)

Sum of Signed Requested Amount

	330					330 Total
	33					
	500	510	530	970	980	33 Total
Revenue						
Charges for Services	(370,433)	(71,687)	(1,356,600)			(1,798,720)
Rental Income	(719,575)	(169,900)				(889,475)
Service & User Fees	(26,700)	(300)				(27,000)
Parcel Owner Allowances	-	-				-
Charitable Allowances	155,192	15,525				170,717
Employee Allowances	-	-				-
Promotional Discounts	97,331	30,068				127,399
Promotional Allowances						-
Food Sales			(958,300)			(958,300)
Beer Sales			(85,100)			(85,100)
Wine Sales			(168,800)			(168,800)
Liquor Sales			(157,100)			(157,100)
Inter-District Program Allowan	123,319	52,920				176,239
Inter-District Program Allowances			12,700			12,700
Facility Fee	-	-				-
Sale of Assets	-	-				-
Sales of Capital Assets	-	-				-
Other Source	-	-				-
Funded Cap Res - Established	-	-				-
Transfers	(342,591)	-				(342,591)
In	(342,591)	-				(342,591)
Revenue Total	(713,024)	(71,687)	(1,356,600)			(2,141,311)
Expense						
Wages	71,530	-	410,346	17,909	499,785	499,785
Accrued Hourly	-	-				-
Accrued Salary	-	-				-
Leave	-	-				-
Other Earnings	1,830		10,196	193	12,219	12,219
Regular Earnings	69,700		400,150	17,716	487,566	487,566
WAGES DAILY ESTIMATE	-	-				-
Benefits	30,245		173,110	9,326	212,682	212,682

Sum of Signed Requested Amount

	330					330 Total
	33					
	500	510	530	970	980	33 Total
Dental Fringe Ben	614				224	838
Disability Fringe Ben	329				120	449
Life Ins Fringe Ben	178				96	274
Medical Fringe Ben	9,025				2,962	11,987
Retirement Fringe Ben	11,441				3,200	14,641
Taxes	5,677		43,752		1,442	50,871
Unemployment Fringe Ben	1,115				281	1,396
Vision Fringe Ben	82				26	108
Work Comp Fringe Ben	1,784				975	2,759
Retirement Fringe Benefits			38,595			38,595
Medical Fringe Benefits			59,707			59,707
Dental Fringe Benefits			4,407			4,407
Vision Fringe Benefits			526			526
Life Ins Fringe Benefits			391			391
Disability Fringe Benefits			1,099			1,099
Unemployment fringe Benefits			8,581			8,581
Work comp Fringe Benefits			16,052			16,052
Professional Services	1,170					1,170
Audit	1,170					1,170
Services & Supplies	210,353	72,759	114,526	-	32,094	429,732
Advertising - Paid					30,000	30,000
Banking Fees & Processing			39,130			39,130
BLDGS Maintenance Services	105,998	31,254	18,996			156,248
Computer & IT Small Equip	2,400					2,400
Computer License & Fees	6,660				94	6,754
Computer Supplies	100					100
Contractual Services	5,680	-			-	5,680
Dues & Subscriptions						-
Employee Recruit & Retain	1,500	-				1,500
Fleet Maintenance Services	4,736	-				4,736
Fuel	2,400	120				2,520
Janitorial	25,000	5,000				30,000

Sum of Signed Requested Amount

	330					330 Total
	33					
	500	510	530	970	980	33 Total
Office Supplies	1,500		700			2,200
Operating Over & (Short)	19,731	1,100	44,200		2,000	67,031
Permits & Fees	2,412	1,350				3,761
Postage	145					145
R& M General	2,000	22,855				24,855
R&M Corrective			2,400			2,400
R&M Preventative	-	2,000				2,000
Security	2,572	3,080				5,652
Small Equipment	-	-	5,000			5,000
Snow Removal	16,100	6,000				22,100
Training & Education	770					770
Travel & Conferences	8,350					8,350
Uniforms	2,300		3,000			5,300
Customer Service Discounts	-					-
Communications & computer small equipment						-
Employee Recruitment & Retention			900			900
R&M General			200			200
Insurance	11,220	600				11,820
General Liability	11,220	600				11,820
Utilities	32,220	4,000	19,500			55,720
Electricity	12,500	1,000	5,000			18,500
Heating	10,500	800				11,300
Internet	2,100					2,100
Telephone	1,920		600			2,520
Trash			13,900			13,900
Water & Sewer	5,200	2,200				7,400
Cost of Goods Sold			429,400			429,400
Food			287,500			287,500
Food Waste & Employee Meals			20,000			20,000
Beer			21,400			21,400
Wine			67,300			67,300

Sum of Signed Requested Amount

	330						330 Total
	33					33 Total	
	500	510	530	970	980		
Liquor				33,200		33,200	33,200
Central Services Cost	93,713					93,713	93,713
Central Services Cost Allocation	93,713					93,713	93,713
Capital Expend.	70,000	97,400				167,400	167,400
Capital Improvements	70,000	97,400				167,400	167,400
Debt Service	175,112	79				175,191	175,191
Interest	5,844	3				5,847	5,847
Principal	169,268	76				169,344	169,344
Expense Total	695,564	174,838	1,146,882	-	59,329	2,076,613	2,076,613
Grand Total	(17,460)	103,151	(209,718)	-	59,329	(64,698)	(64,698)

Sum of Signed Requested Amount

	340																34 Total	36	36 Total	340 Total
	34																	530		
	450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990				
Revenue																				
Charges for Services			(1,290,400)	(6,241,756)						(828,200)	(926,258)	(1,139,400)		(346,400)		38,000	(10,734,414)	(400,500)	(400,500)	(11,134,914)
Rental Income				(5,000)														(5,000)		(5,000)
Service & User Fees				(93,900)							(129,000)	(1,131,400)		(154,000)			(5,000)			(1,508,300)
Passes				(1,925,909)																(1,925,909)
Admissions & Fees				(4,810,447)																(4,810,447)
Parcel Owner Allowances				-																-
Charitable Allowances				26,200																26,200
Employee Allowances			56,500	63,200																119,700
Promotional Allowances			9,500	547,000						3,900	13,700	2,000		3,100				4,900	4,900	579,200
Personal Services										(832,100)	(810,458)			(21,000)						(1,663,558)
Merchandise Sales											(500)			(55,900)						(56,400)
Food Sales			(1,014,000)																	(1,014,000)
Beer Sales			(195,000)																	(195,000)
Wine Sales			(39,000)																	(39,000)
Liquor Sales			(116,900)																	(116,900)
Allocated to others																				
Inter-District Program Allowances			8,500											45,900						54,400
Concessions				(42,900)													38,000			46,500
COSTCO Allowance																				(42,900)
Repairs for Customers																				
Facility Fee												(10,000)		(600)						(10,600)
Interfund	(14,985)															1,566,773	1,566,773			1,566,773
Interfund Services Operations	(14,985)																			(14,985)
Invest Inc.																				(14,985)
Investment Earnings																(11,250)	(11,250)			(11,250)
Capital Grants																				(11,250)
Capital Grants																				
Sale of Assets																				
Sales of Capital Assets																				
Other Source																				
Funded Cap Res - Established																(757,447)	(757,447)			(757,447)
Misc. Rev.																				(757,447)
Transfers																				(77,240)
In																(592,486)	(592,486)			(592,486)
Revenue Total	(14,985)	(1,290,400)	(6,241,756)							(828,200)	(926,258)	(1,139,400)		(346,400)		(592,486)	(592,486)			(592,486)
Expense																166,350	(10,621,049)	(400,500)	(400,500)	(11,021,549)
Wages	67,200	302,497		222,734	533,125	341,852	181,507	268,100	341,313	188,024	228,636	57,179	131,724	306,699	3,170,590	93,370	93,370			3,263,960
Accrued Hourly	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salary	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leave	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Earnings	1,920	9,708		5,839	14,477	8,376	3,995	7,679	8,695	5,128	6,002	1,780	2,800	14,250	90,649	2,499	2,499			93,148
Regular Earnings	65,280	292,789		216,895	518,648	333,476	177,512	260,421	332,618	182,896	222,634	55,399	128,924	292,449	3,079,941	90,871	90,871			3,170,812
WAGES DAILY ESTIMATE	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	11,852	91,857		73,392	232,693	144,021	37,370	64,292	71,511	46,908	77,254	10,091	76,544	158,725	1,096,511	26,016	26,016			1,122,526
Dental Fringe Ben	-	1,354		1,217	5,509	3,836	310	412	635	943	1,611	2,318	3,002	21,146	257	257	257			21,402
Disability Fringe Ben	-	426		358	1,314	766	217	283	232	157	312	561	1,495	6,121	84	84	84			6,205
Life Ins Fringe Ben	-	170		131	483	282	56	102	35	21	115	210	544	2,149	34	34	34			2,183
Medical Fringe Ben	-	21,136		19,513	83,782	50,867	4,707	6,169	10,116	12,493	23,591	30,159	41,275	303,807	6,219	6,219	6,219			310,025
Retirement Fringe Ben	-	15,552		12,465	45,887	26,902	-	9,746	273	10,855	19,836	56,458	197,974	2,852	2,852	2,852	2,852			200,826
Taxes	5,139	23,441		17,264	41,599	26,634	13,884	20,680	26,112	14,382	17,679	4,372	10,426	24,713	246,325	7,194	7,194			253,519
Unemployment Fringe Ben	1,007	4,608		3,380	8,163	5,226	2,726	4,055	5,123	2,823	3,476	859	2,037	4,844	48,327	1,411	1,411			49,738
Vision Fringe Ben	-	157		148	638	445	42	55	67	106	181	262	324	2,425	30	30	30			2,456
Work Comp Fringe Ben	5,706	25,013		18,916	45,319	29,063	15,429	22,790	28,919	15,983	19,434	4,860	10,735	26,070	268,237	7,935	7,935			276,172
Retirement Fringe Benefits	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Services															23,700	23,700				23,700
Audit															11,700	11,700				11,700
Legal															12,000	12,000				12,000
Professional Consultants																				
Services & Supplies	276,576	4,250	159,923	-	37,940	121,845	161,990	-	19,700	33,160	33,680	49,260	282,827	46,108	319,000	365,952	1,912,211	37,424	37,424	1,949,635

Sum of Signed Requested Amount

	340																	340 Total			
	34																	34 Total	36	36 Total	340 Total
	450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990	530				
Advertising - Paid															195,000		195,000			195,000	
Advertising - Trade															2,000		2,000			2,000	
Banking Fees & Processing			22,905													187,000	209,905	7,109	7,109	217,014	
BLDGS Maintenance Services			28,718										84,688				113,406			113,406	
Chemical			6,400														6,400			6,400	
Community Relations			-												26,000		26,000			26,000	
Computer & IT Small Equip			1,000		3,800						2,500	3,200			2,000	6,000	18,500			18,500	
Computer License & Fees			7,000				9,500								55,000	39,240	110,740	1,260	1,260	112,000	
Contractual Services	-		-		7,750	-	-	-	-	120	180	60	-	90	-	3,100	11,300	-	-	11,300	
Dues & Subscriptions			-		-	-	1,500	-	-	1,170	360	-	-	-	2,000	10,302	15,332			15,332	
Employee Recruit & Retain	-		2,000	-	-	-	880	-	-	3,600	4,100	1,000	-	-	500	22,475	34,555	200	200	34,755	
Fleet Maintenance Services	243,180													38,700			281,880			281,880	
Fuel	30,000					1,200	72,000							15,600			118,800			118,800	
Janitorial														31,539			31,539			31,539	
Office Supplies			1,000													2,000	3,000	475	475	3,475	
Operating	3,396	3,900	78,500		23,200	21,595	25,210	-	13,000	25,670	21,900	19,000	35,700	4,000	18,000	8,004	301,075	22,300	22,300	323,375	
Over & (Short)	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-			-	
Permits & Fees			2,700				200	-							118	51,596	54,614	900	900	55,514	
Postage															4,500	435	4,935			4,935	
R& M General			200			81,500	44,700	-	4,000							6,000	136,400	200	200	136,600	
R&M Corrective																				-	
R&M Preventative	-		-		-	-	-	-	-	-	-	-	4,500	-	-	-	4,500	-	-	4,500	
Rental & Lease							8,000						7,800	39,900			55,700			55,700	
Safety						4,400		2,700					300			1,000	8,400			8,400	
Security													7,500				7,500	480	480	7,980	
Small Equipment			7,000			11,150				3,800	25,800						47,750	1,500	1,500	49,250	
Snow Removal														47,600			47,600			47,600	
Training & Education		350								2,600	840						3,790	1,500	1,500	5,290	
Travel & Conferences					3,190	2,000						200	8,900		10,000		24,290			24,290	
Uniforms			2,500														34,800	37,300	1,500	38,800	
Discounts Earned																				-	
Employee Discounts																				-	
Customer Service Discounts																				-	
District Program Discounts																				-	
Insurance																212,700	212,700			212,700	
General Liability																	212,700			212,700	
Utilities	16,020	2,250	38,900		1,680	53,400	373,320	-	360	120	360	240	100,440	390	11,280	16,560	615,320	4,740	4,740	620,060	
Cable TV			2,640														2,640	2,640	2,640	5,280	
Electricity	9,600		4,800			52,200	284,400						40,000				391,000			391,000	
Heating	6,300		6,100										28,600				41,000	2,100	2,100	43,100	
Internet														390		3,480	3,870			3,870	
Telephone	120		8,460		1,680	1,200	120	-	360	120	360	240	1,140		11,280	13,080	38,160			38,160	
Trash		2,250	15,500										18,000				35,750			35,750	
Water & Sewer			1,400				88,800						12,700				102,900			102,900	
Cost of Goods Sold			411,900														411,900	117,200	117,200	529,100	
Food			304,500														304,500	80,400	80,400	384,900	
Food Waste & Employee Meals			18,500														18,500	3,100	3,100	21,600	
Beer			48,800														48,800	21,100	21,100	69,900	
Wine			15,600														15,600	3,200	3,200	18,800	
Liquor			24,500														24,500	9,400	9,400	33,900	
Central Services Cost																443,622	443,622			443,622	
Central Services Cost Allocation																443,622	443,622			443,622	
Capital Expend.																1,329,250	1,329,250			1,329,250	
Capital Improvements																1,329,250	1,329,250			1,329,250	
Debt Service																19,553	19,553			19,553	
Interest																653	653			653	
Principal																18,900	18,900			18,900	
Transfers																				-	
Out																				-	
Expense Total	292,596	85,552	1,005,077	-	335,746	941,063	1,021,183	-	238,937	365,672	446,864	284,432	689,157	113,768	538,548	2,876,761	9,235,356	278,750	278,750	9,514,106	

Sum of Signed Requested Amount

	340	34	450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990	34 Total	36	36 Total	340 Total
Grand Total	292,596	70,567	(285,323)	(6,241,756)	335,746	941,063	1,021,183	-	238,937	(462,528)	(479,394)	(854,968)	689,157	(232,633)	538,548	3,043,111	(1,385,693)	(121,751)	(121,751)	(121,751)	(1,507,443)	

Sum of Signed Requested Amount

	350						350 Total
	46				46 Total	48	
	810	811	820	831			
Revenue							
Charges for Services		(79,950)	(45,000)	(36,100)	(161,050)	(970,604)	(1,131,654)
Rental Income						(3,000)	(3,000)
Service & User Fees						(10,350)	(10,350)
Admissions & Fees			(30,000)		(30,000)	(805,000)	(835,000)
Parcel Owner Allowances		-	-		-	-	-
Employee Allowances		-	-		-	1,300	1,300
Promotional Discounts						1,800	1,800
Sponsorships		(2,500)			(2,500)	(1,200)	(3,700)
Personal Services						(66,000)	(66,000)
Merchandise Sales						(25,820)	(25,820)
Food Sales						(19,400)	(19,400)
Program Registration		(77,450)	(15,000)	(36,100)	(128,550)	(34,934)	(163,484)
Scholarship Allowances		-			-	-	-
Personal Services Contracts						-	-
Personal Services Contract						(8,000)	(8,000)
Facility Fee	-	-	-		-	(1,304,277)	(1,304,277)
Sale of Assets						-	-
Sales of Capital Assets						-	-
Other Source						-	-
Funded Cap Res - Established						-	-
Operating Grants			(17,000)		(17,000)		(17,000)
Operating Grants - County			(17,000)		(17,000)		(17,000)
Transfers						(830,229)	(830,229)
In						(830,229)	(830,229)
Revenue Total	-	(79,950)	(62,000)	(36,100)	(178,050)	(3,105,110)	(3,283,160)
Expense							
Wages		154,849	176,306	15,962	347,117	784,817	1,131,934
Accrued Hourly		-	-	-	-	-	-
Accrued Salary		-	-	-	-	-	-
Leave		-	-	-	-	-	-
Other Earnings		27,641	4,916	36	32,593	89,491	122,084

Sum of Signed Requested Amount

	350		46 Total			48	350 Total
	46						
	810	811	820	831			
Regular Earnings		127,208	171,390	15,926	314,524	695,326	1,009,850
WAGES DAILY ESTIMATE		-	-	-	-	-	-
Benefits		56,046	51,217	4,666	111,929	226,640	338,569
Dental Fringe Ben		1,661	917	111	2,690	4,997	7,686
Disability Fringe Ben		367	457	24	848	1,575	2,423
Life Ins Fringe Ben		156	158	19	333	593	926
Medical Fringe Ben		22,181	13,287	1,497	36,965	70,110	107,076
Retirement Fringe Ben		13,162	16,083	1,119	30,364	55,292	85,656
Taxes		12,089	13,771	1,247	27,107	61,082	88,189
Unemployment Fringe Ben		2,370	2,446	243	5,059	11,997	17,056
Vision Fringe Ben		195	121	13	329	603	931
Work Comp Fringe Ben		3,866	3,977	392	8,235	20,391	28,626
Professional Services						5,850	5,850
Audit						5,850	5,850
Services & Supplies		12,920	40,210	2,750	55,880	536,075	591,955
Advertising - Paid			310		310	3,300	3,610
Banking Fees & Processing						27,475	27,475
BLDGS Maintenance Services						146,369	146,369
Chemical						15,560	15,560
Computer & IT Small Equip						1,000	1,000
Computer License & Fees						72	72
Computer Supplies						2,000	2,000
Contractual Services		-	-	-	-	10,890	10,890
Dues & Subscriptions		120	50		170	3,125	3,295
Employee Recruit & Retain		100	200	-	300	5,600	5,900
Fleet Maintenance Services		1,000	8,900		9,900	16,290	26,190
Fuel			3,960		3,960	7,200	11,160
Janitorial						81,530	81,530
Office Supplies						-	-
Operating		11,300	10,300	2,750	24,350	104,334	128,684
Over & (Short)			-		-	-	-
Permits & Fees						2,600	2,600

Sum of Signed Requested Amount

	350				46 Total	48	350 Total
	810	811	820	831			
Postage						1,350	1,350
Printing & Publishing			100		100		100
R& M General						64,500	64,500
R&M Preventative			-		-	400	400
Rental & Lease			15,490		15,490		15,490
Security						4,900	4,900
Small Equipment						2,900	2,900
Snow Removal						10,500	10,500
Training & Education			500		500	12,620	13,120
Travel & Conferences		400			400	300	700
Uniforms		-	400		400	11,260	11,660
Insurance			-		-	55,920	55,920
General Liability			-		-	55,920	55,920
Utilities		720	1,080		1,800	142,640	144,440
Cable TV						5,400	5,400
Electricity						63,300	63,300
Heating						35,200	35,200
Internet						3,480	3,480
Telephone		720	1,080		1,800	7,860	9,660
Trash						6,700	6,700
Water & Sewer						20,700	20,700
Cost of Goods Sold				10,320	10,320	41,060	51,380
Merchandise for resale						16,895	16,895
Food						13,095	13,095
Personal Services Contracts				10,320	10,320	11,070	21,390
Central Services Cost						130,014	130,014
Central Services Cost Allocation						130,014	130,014
Capital Expend.						828,000	828,000
Capital Improvements						828,000	828,000
Debt Service						2,229	2,229
Interest						74	74
Principal						2,155	2,155

Sum of Signed Requested Amount

	350				46 Total	48	350 Total
	46						
	810	811	820	831			
Expense Total		224,535	268,813	33,698	527,046	2,753,245	3,280,291
Grand Total	-	144,585	206,813	(2,402)	348,996	(351,865)	(2,869)

Sum of Signed Requested Amount**360 Grand Total****Revenue**

Charges for Services	270,000	270,000
Service & User Fees	(27,000)	(27,000)
Punch Cards Utilized	297,000	297,000
Facility Fee	(4,134,312)	(4,134,312)
Invest Inc.	(15,000)	(15,000)
Investment Earnings	(15,000)	(15,000)
Sale of Assets	-	-
Sales of Capital Assets	-	-
Sales of Intangibles	-	-
Other Source	-	-
Funded Cap Res - Established	-	-
Transfers	-	-
In	-	-
Revenue Total	(3,879,312)	(3,879,312)

Expense

Wages	157,000	157,000
Accrued Hourly	-	-
Accrued Salary	-	-
Leave	-	-
Other Earnings	2,204	2,204
Regular Earnings	154,796	154,796
WAGES DAILY ESTIMATE	-	-
Benefits	56,983	56,983
Dental Fringe Ben	1,286	1,286
Disability Fringe Ben	513	513
Life Ins Fringe Ben	164	164
Medical Fringe Ben	18,402	18,402
Retirement Fringe Ben	17,498	17,498
Taxes	12,309	12,309
Unemployment Fringe Ben	2,421	2,421
Vision Fringe Ben	165	165

Sum of Signed Requested Amount

	360	Grand Total
Work Comp Fringe Ben	4,226	4,226
Professional Services	-	-
Professional Consultants	-	-
Services & Supplies	79,068	79,068
Advertising - Paid	12,000	12,000
Computer License & Fees	24,068	24,068
Computer Supplies	-	-
Contractual Services	10,000	10,000
Dues & Subscriptions	-	-
Employee Recruit & Retain	3,000	3,000
Fleet Maintenance Services	-	-
Office Supplies	1,000	1,000
Operating	3,000	3,000
Over & (Short)	-	-
Postage	-	-
Printing & Publishing	24,000	24,000
R&M Preventative	-	-
Security	-	-
Travel & Conferences	2,000	2,000
Utilities	8,604	8,604
Telephone	8,604	8,604
Central Services Cost	17,587	17,587
Central Services Allocation Cs	17,587	17,587
Defensible Space	100,000	100,000
Defensible Space Costs	100,000	100,000
Capital Expend.	-	-
Capital Improvements	-	-
Transfers	3,427,708	3,427,708
Out	3,427,708	3,427,708
Expense Total	3,846,950	3,846,950
Grand Total	(32,362)	(32,362)

Sum of Signed Requested Amount

360

Grand Total

Sum of Signed Requested Amount

360

Grand Total

Sum of Signed Requested Amount

	370 43	370 Total	Grand Total
Revenue			
Charges for Services	(60,615)	(60,615)	(60,615)
Rental Income	(60,615)	(60,615)	(60,615)
Parcel Owner Allowances	-	-	-
Employee Allowances	-	-	-
Facility Fee	(672,646)	(672,646)	(672,646)
Interfund	(84,926)	(84,926)	(84,926)
Interfund Services Operations	(84,926)	(84,926)	(84,926)
Capital Grants	-	-	-
Capital Grants	-	-	-
Sale of Assets	-	-	-
Sales of Capital Assets	-	-	-
Other Source	(75,000)	(75,000)	(75,000)
Funded Cap Res - Established	(75,000)	(75,000)	(75,000)
Operating Grants	(17,800)	(17,800)	(17,800)
Other	-	-	-
Intergovernmental	(17,800)	(17,800)	(17,800)
Misc. Rev.	(12,100)	(12,100)	(12,100)
Transfers	(307,172)	(307,172)	(307,172)
In	(307,172)	(307,172)	(307,172)
Revenue Total	(1,230,259)	(1,230,259)	(1,230,259)
Expense			
Wages	358,400	358,400	358,400
Accrued Hourly	-	-	-
Accrued Salary	-	-	-
Leave	-	-	-
Other Earnings	10,043	10,043	10,043
Regular Earnings	348,357	348,357	348,357
WAGES DAILY ESTIMATE	-	-	-
Benefits	88,307	88,307	88,307
Dental Fringe Ben	1,459	1,459	1,459
Disability Fringe Ben	585	585	585

Sum of Signed Requested Amount

	370	370 Total	Grand Total
	43		
Life Ins Fringe Ben	216	216	216
Medical Fringe Ben	23,541	23,541	23,541
Retirement Fringe Ben	20,130	20,130	20,130
Taxes	27,792	27,792	27,792
Unemployment Fringe Ben	5,447	5,447	5,447
Vision Fringe Ben	171	171	171
Work Comp Fringe Ben	8,966	8,966	8,966
Professional Services	1,170	1,170	1,170
Audit	1,170	1,170	1,170
Services & Supplies	314,953	314,953	314,953
BLDGS Maintenance Services	64,468	64,468	64,468
Computer License & Fees	2,285	2,285	2,285
Contractual Services	14,328	14,328	14,328
Dues & Subscriptions	962	962	962
Employee Recruit & Retain	1,100	1,100	1,100
Fleet Maintenance Services	60,940	60,940	60,940
Fuel	13,300	13,300	13,300
Operating	70,776	70,776	70,776
Over & (Short)	-	-	-
Permits & Fees	438	438	438
R& M General	43,638	43,638	43,638
R&M Corrective	-	-	-
R&M Preventative	4,000	4,000	4,000
Rental & Lease	7,659	7,659	7,659
Security	16,260	16,260	16,260
Small Equipment	4,150	4,150	4,150
Snow Removal	2,600	2,600	2,600
Training & Education	3,050	3,050	3,050
Travel & Conferences	-	-	-
Uniforms	5,000	5,000	5,000
Discounts Earned	-	-	-
Insurance	13,320	13,320	13,320

Sum of Signed Requested Amount

	370 43	370 Total	Grand Total
General Liability	13,320	13,320	13,320
Utilities	96,360	96,360	96,360
Electricity	12,000	12,000	12,000
Heating	2,800	2,800	2,800
Telephone	12,660	12,660	12,660
Trash	29,600	29,600	29,600
Water & Sewer	39,300	39,300	39,300
Central Services Cost	50,007	50,007	50,007
Central Services Cost Allocation	50,007	50,007	50,007
Capital Expend.	304,200	304,200	304,200
Capital Improvements	304,200	304,200	304,200
Debt Service	2,972	2,972	2,972
Interest	99	99	99
Principal	2,873	2,873	2,873
Expense Total	1,229,689	1,229,689	1,229,689
Grand Total	(570)	(570)	(570)

Sum of Signed Requested Amount

370
43

370 Total

Grand Total

Sum of Signed Requested Amount

	380 45	380 Total	Grand Total
Revenue			
Charges for Services	(141,351)	(141,351)	(141,351)
Passes	(56,929)	(56,929)	(56,929)
Admissions & Fees	(12,055)	(12,055)	(12,055)
Parcel Owner Allowances	-	-	-
Employee Allowances	400	400	400
Promotional Discounts	3,700	3,700	3,700
Sponsorships	(500)	(500)	(500)
Personal Services	(27,791)	(27,791)	(27,791)
Merchandise Sales	(14,215)	(14,215)	(14,215)
Beer Sales	(8,426)	(8,426)	(8,426)
Wine Sales	(1,425)	(1,425)	(1,425)
Liquor Sales	(714)	(714)	(714)
Program Registration	(23,396)	(23,396)	(23,396)
Facility Fee	(114,842)	(114,842)	(114,842)
Sale of Assets	-	-	-
Sales of Capital Assets	-	-	-
Other Source	-	-	-
Funded Cap Res - Established	-	-	-
Transfers	(6,291)	(6,291)	(6,291)
In	(6,291)	(6,291)	(6,291)
Revenue Total	(262,484)	(262,484)	(262,484)
Expense			
Wages	121,541	121,541	121,541
Accrued Hourly	-	-	-
Accrued Salary	-	-	-
Leave	-	-	-
Other Earnings	29,993	29,993	29,993
Regular Earnings	91,548	91,548	91,548
WAGES DAILY ESTIMATE	-	-	-
Benefits	24,012	24,012	24,012
Dental Fringe Ben	336	336	336

Sum of Signed Requested Amount

	380 45	380 Total	Grand Total
Disability Fringe Ben	115	115	115
Life Ins Fringe Ben	42	42	42
Medical Fringe Ben	4,655	4,655	4,655
Retirement Fringe Ben	4,577	4,577	4,577
Taxes	9,384	9,384	9,384
Unemployment Fringe Ben	1,820	1,820	1,820
Vision Fringe Ben	42	42	42
Work Comp Fringe Ben	3,042	3,042	3,042
Professional Services	585	585	585
Audit	585	585	585
Services & Supplies	68,367	68,367	68,367
Advertising - Paid	1,000	1,000	1,000
BLDGS Maintenance Services	26,375	26,375	26,375
Computer License & Fees	27	27	27
Contractual Services	120	120	120
Dues & Subscriptions	500	500	500
Employee Recruit & Retain	500	500	500
Fleet Maintenance Services	-	-	-
Operating	21,250	21,250	21,250
Over & (Short)	-	-	-
Permits & Fees	377	377	377
Postage	100	100	100
R& M General	16,200	16,200	16,200
R&M Preventative	-	-	-
Security	1,068	1,068	1,068
Training & Education	250	250	250
Uniforms	600	600	600
District Program Discounts	-	-	-
Insurance	3,540	3,540	3,540
General Liability	3,540	3,540	3,540
Utilities	8,410	8,410	8,410
Cable TV	450	450	450

Sum of Signed Requested Amount

	380 45	380 Total	Grand Total
Electricity	2,200	2,200	2,200
Telephone	60	60	60
Water & Sewer	5,700	5,700	5,700
Cost of Goods Sold	9,935	9,935	9,935
Merchandise for resale	7,108	7,108	7,108
Beer	2,107	2,107	2,107
Wine	570	570	570
Liquor	150	150	150
Central Services Cost	13,115	13,115	13,115
Central Services Cost Allocation	13,115	13,115	13,115
Capital Expend.	5,000	5,000	5,000
Capital Improvements	5,000	5,000	5,000
Debt Service	1,291	1,291	1,291
Interest	44	44	44
Principal	1,247	1,247	1,247
Expense Total	255,796	255,796	255,796
Grand Total	(6,688)	(6,688)	(6,688)

Sum of Signed Requested Amount

380
45

380 Total

Grand Total

Sum of Signed Requested Amount

	390													390 Total
	38	38 Total	39										39 Total	
	530		530	710	730	740	750	760	770	780	850	990		
Revenue														
Charges for Services	(169,900)	(169,900)	(169,900)				(15,510)	(31,490)			(26,000)	(479,700)	(722,600)	(892,500)
Rental Income	-	-	-											
Admissions & Fees												(175,700)	(175,700)	(175,700)
Parcel Owner Allowances	300	300	300									(907,000)	(907,000)	(907,000)
Employee Allowances	2,800	2,800	2,800										300	600
Promotional Allowances	-	-	-										2,800	5,600
Personal Services													-	-
Food Sales	(173,000)	(173,000)	(173,000)										-	-
Beer Sales	-	-	-										(173,000)	(346,000)
Wine Sales	-	-	-										-	-
Liquor Sales	-	-	-										-	-
Inter-District Program Allowances	-	-	-										-	-
Concessions													-	-
Program Registration							(15,510)	(31,490)					(47,000)	(47,000)
Scholarship Allowances											(26,000)		(26,000)	(26,000)
Punch Cards Utilized													-	-
Facility Fee												603,000	603,000	603,000
Invest Inc.												(1,394,640)	(1,394,640)	(1,394,640)
Investment Earnings												(5,625)	(5,625)	(5,625)
Capital Grants												(5,625)	(5,625)	(5,625)
Capital Grants												-	-	-
Sale of Assets												-	-	-
Sales of Capital Assets												-	-	-
Other Source														
Funded Cap Res - Established												(4,335,212)	(4,335,212)	(4,335,212)
Transfers														
In													(4,335,212)	(4,335,212)
Revenue Total	(169,900)	(169,900)	(169,900)				(15,510)	(31,490)			(26,000)	(6,215,177)	(6,458,077)	(6,627,977)
Expense														
Wages	44,631	44,631	43,544	214,181	-	-	-	-	-	345,543	254,081	15,537	872,886	917,517
Accrued Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salary														
Leave														
Other Earnings	1,465	1,465	1,428	3,413						9,651	5,953	127	20,572	22,037
Regular Earnings	43,166	43,166	42,116	210,768						335,892	248,128	15,410	852,314	895,480
WAGES DAILY ESTIMATE														
Benefits	9,591	9,591	9,464	42,760						92,041	70,995	8,515	223,775	233,367
Dental Fringe Ben				882						1,580	1,431	224	4,117	4,117
Disability Fringe Ben				107						673	479	75	1,334	1,334
Life Ins Fringe Ben				43						234	203	24	504	504
Medical Fringe Ben				12,820						25,650	21,314	3,295	63,079	63,079

Sum of Signed Requested Amount

	390		39										390 Total	
	38	38 Total	39	710	730	740	750	760	770	780	850	990	39 Total	
	530		530											
Retirement Fringe Ben				3,781						22,935	17,399	2,429	46,544	46,544
Taxes	3,438	3,438	3,357	16,440						26,840	19,755	1,234	67,626	71,064
Unemployment Fringe Ben				3,219						5,288	3,880	246	12,633	12,633
Vision Fringe Ben				116						185	174	27	503	503
Work Comp Fringe Ben				5,352						8,656	6,360	961	21,329	21,329
Retirement Fringe Benefits	1,290	1,290	1,290										1,290	2,580
Medical Fringe Benefits	2,858	2,858	2,858										2,858	5,715
Dental Fringe Benefits	143	143	143										143	287
Vision Fringe Benefits	16	16	16										16	33
Life Ins Fringe Benefits	18	18	18										18	36
Disability Fringe Benefits	36	36	36										36	72
Unemployment fringe Benefits	671	671	650										650	1,321
Work comp Fringe Benefits	1,121	1,121	1,096										1,096	2,217
Professional Services													17,850	17,850
Audit													5,850	5,850
Legal													12,000	12,000
Services & Supplies	36,411	36,411	37,452	12,665	-	-	924	900	-	211,088	80,172	161,604	504,805	541,216
Advertising - Paid													-	-
Banking Fees & Processing	2,856	2,856	3,211										21,823	25,034
BLDGS Maintenance Services	16,355	16,355	17,041										98,315	115,356
Chemical	900	900	900								7,894		8,794	9,694
Community Relations	-	-	-										-	-
Computer & IT Small Equip				1,500									1,500	1,500
Computer License & Fees	-	-	-							1,681		1,188	2,869	2,869
Contractual Services										9,288		120	9,408	9,408
Dues & Subscriptions	-	-	-							767			767	767
Employee Recruit & Retain				650						1,100	600		2,350	2,350
Fleet Maintenance Services	-	-	-							61,040		5,204	66,244	66,244
Fuel	-	-	-							9,600		600	10,200	10,200
Janitorial	-	-	-										-	-
Office Supplies	500	500	500									3,004	3,504	4,004
Operating	11,700	11,700	11,600	4,700						49,015	61,780	5,000	132,095	143,795
Over & (Short)	-	-	-										-	-
Permits & Fees	1,100	1,100	1,100					924	900		2,198	50	5,172	6,272
R& M General				540						30,216		8,000	38,756	38,756
R&M Corrective													-	-
R&M Preventative	-	-	-							2,625			2,625	2,625
Rental & Lease										27,946		16,980	44,926	44,926
Safety	-	-	-										-	-
Security	300	300	400									1,320	1,720	2,020
Small Equipment	1,500	1,500	1,500							4,050	700		6,250	7,750
Snow Removal										6,800			6,800	6,800

Sum of Signed Requested Amount

	390													390 Total
	38	38 Total	39										39 Total	
	530		530	710	730	740	750	760	770	780	850	990		
Training & Education	-	-	-	725						1,960	2,000		4,685	4,685
Travel & Conferences	-	-	-	1,550						-	-		1,550	1,550
Uniforms	500	500	500	3,000						5,000	5,000		13,500	14,000
Discounts Earned	-	-	-							-	-		-	-
Employee Discounts	-	-	-										-	-
Customer Service Discounts	-	-	-										-	-
Communications & computer small equipment	-	-	-										-	-
Employee Recruitment & Retention	600	600	600										600	1,200
R&M General	100	100	100										100	200
District Program Discounts	-	-	-										-	-
Insurance														
General Liability												37,980	37,980	37,980
Utilities	1,400	1,400	5,400							51,980	1,080	79,204	137,664	139,064
Cable TV	-	-	-										-	-
Electricity	600	600	600									18,400	19,000	19,600
Heating	800	800	4,800									8,600	13,400	14,200
Internet	-	-	-										-	-
Telephone	-	-	-										-	-
Trash	-	-	-							11,880	1,080	9,804	22,764	22,764
Water & Sewer	-	-	-							40,100			40,100	40,100
Cost of Goods Sold	49,200	49,200	51,300									42,400	42,400	42,400
Food	49,200	49,200	51,300										51,300	100,500
Food Waste & Employee Meals	-	-	-										51,300	100,500
Beer	-	-	-										-	-
Wine	-	-	-										-	-
Liquor	-	-	-										-	-
Central Services Cost														
Central Services Allocation Cs												114,127	114,127	114,127
Capital Expend.														
Capital Improvements												4,520,060	4,520,060	4,520,060
Debt Service														
Interest												6,296	6,296	6,296
Principal												210	210	210
Transfers														
Out												6,086	6,086	6,086
Expense Total	141,233	141,233	147,160	269,606	-	-	924	900	-	700,652	406,328	4,961,173	6,486,743	6,627,976
Grand Total	(28,667)	(28,667)	(22,740)	269,606	-	-	(14,586)	(30,590)	-	700,652	380,328	(1,254,004)	28,666	(1)

Sum of Signed Requested Amount

	410 51	410 Total	420 52	420 Total	430 53	54	430 Total	Grand Total
Revenue								
Interfund	(1,232,966)	(1,232,966)	(949,500)	(949,500)	(993,000)	(31,200)	(1,024,200)	(3,206,666)
Interfund Services Operations	(1,232,966)	(1,232,966)	(108,000)	(108,000)	(993,000)	(31,200)	(1,024,200)	(2,365,166)
Interfund Services CIP	-	-	(841,500)	(841,500)	-	-	-	(841,500)
Invest Inc.								
Investment Earnings	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Sales of Capital Assets	-	-	-	-	-	-	-	-
Revenue Total	(1,232,966)	(1,232,966)	(949,500)	(949,500)	(993,000)	(31,200)	(1,024,200)	(3,206,666)
Expense								
Wages	552,513	552,513	615,755	615,755	296,245	20,496	316,741	1,485,009
Accrued Hourly	-	-	-	-	-	-	-	-
Accrued Salary	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-
Other Earnings	9,623	9,623	1,062	1,062	2,179	-	2,179	12,864
Regular Earnings	542,890	542,890	614,693	614,693	294,066	20,496	314,562	1,472,145
WAGES DAILY ESTIMATE	-	-	-	-	-	-	-	-
Benefits	315,521	315,521	290,534	290,534	170,111	2,400	172,511	778,565
Dental Fringe Ben	9,916	9,916	7,260	7,260	5,559	-	5,559	22,736
Disability Fringe Ben	2,726	2,726	3,044	3,044	1,460	-	1,460	7,230
Life Ins Fringe Ben	1,023	1,023	1,141	1,141	548	-	548	2,712
Medical Fringe Ben	137,647	137,647	97,004	97,004	75,103	-	75,103	309,753
Retirement Fringe Ben	96,649	96,649	106,713	106,713	51,243	-	51,243	254,605
Taxes	44,044	44,044	49,466	49,466	23,566	1,572	25,138	118,648
Unemployment Fringe Ben	8,630	8,630	9,709	9,709	4,617	312	4,929	23,268
Vision Fringe Ben	1,074	1,074	804	804	621	-	621	2,500
Work Comp Fringe Ben	13,811	13,811	15,392	15,392	7,394	516	7,910	37,113
Professional Services			9,000	9,000				9,000
Professional Consultants	-	-	9,000	9,000	-	-	-	9,000
Services & Supplies	358,150	358,150	56,543	56,543	460,678	8,550	469,228	883,921
Advertising - Paid	-	-	1,500	1,500	-	-	-	1,500
Computer License & Fees	3,200	3,200	18,500	18,500	-	-	-	21,700

Sum of Signed Requested Amount

	410 51	410 Total	420 52	420 Total	430 53	54	430 Total	Grand Total
Contractual Services	64,000	64,000	4,200	4,200				68,200
Dues & Subscriptions	-	-	1,530	1,530				1,530
Employee Recruit & Retain	1,600	1,600	1,100	1,100	900	150	1,050	3,750
Fleet Maintenance Services	-	-	3,779	3,779	25,100		25,100	28,879
Fuel	-	-	1,800	1,800	8,400		8,400	10,200
Janitorial					-		-	-
Office Supplies	1,300	1,300	700	700	1,200		1,200	3,200
Operating	5,900	5,900	10,284	10,284	8,400	8,400	16,800	32,984
Over & (Short)	-	-			-		-	-
Permits & Fees	950	950						950
Postage			900	900				900
R& M General	10,950	10,950			-		-	10,950
R&M Corrective					158,168	-	158,168	158,168
R&M Preventative	-	-			247,710		247,710	247,710
Tools	3,600	3,600			1,200		1,200	4,800
Training & Education	1,850	1,850	8,750	8,750	3,600		3,600	14,200
Travel & Conferences	2,000	2,000	2,500	2,500	2,400		2,400	6,900
Uniforms	4,000	4,000	1,000	1,000	3,600		3,600	8,600
Discounts Earned					-		-	-
District Program Discounts	-	-						-
Repair Parts	258,800	258,800						258,800
Insurance	1,200	1,200	4,080	4,080	5,820		5,820	11,100
General Liability	1,200	1,200	4,080	4,080	5,820		5,820	11,100
Work Comp Excess Liability								-
Work Comp Claims								-
Utilities	1,680	1,680	3,120	3,120	6,720		6,720	11,520
Telephone	1,680	1,680	3,120	3,120	6,720		6,720	11,520
Cost of Goods Sold	-	-						-
Parts Purchased for Inventory	-	-						-
Capital Expend.	-	-						-
Capital Improvements								-
Capitalization Offset	-	-						-

Sum of Signed Requested Amount								
	410 51	410 Total	420 52	420 Total	430 53	54	430 Total	Grand Total
Transfers								
Transfer Out								-
Expense Total	1,229,064	1,229,064	979,032	979,032	939,574	31,446	971,020	3,179,115
Grand Total	(3,902)	(3,902)	29,532	29,532	(53,426)	246	(53,180)	(27,551)

Information Item - Rates

Community Programming Fiscal Year 2021-2022 Key Rates

Youth		
Program	Fee	w/IVGID Picture Pass
Middle School Volleyball Camp	\$180	\$160
TK Basketball Camp	\$250	\$225
TK Basketball Play Like a Champion	\$100	\$84
Youth Volleyball Clinics 2018 (5th -9th)	\$100	\$84
Youth Volleyball Summer Camp	\$180	\$160
Youth Flag Football	\$125	\$110
Pee Wee Sports (Drop-In)	\$10	\$8
Incline Soccer Skills Camp	\$250	\$225
Summer Youth Skateboard Camp	\$250	\$200
Summer Science Camp	\$150	\$120
Mountain Bike Camp		
*Beginner	\$150	\$120
*Intermediate and Advanced	\$190	\$150
Ninjas Boys Gymnastics	\$150	\$120
Girls Gymnastics	\$150	\$120
Tiny Timbers (Drop-In)	\$6	\$5
Winter Indoor Invasion Soccer	\$100	\$80
Indoor Youth Pickleball	\$115	\$100
Teen Contemporary Dance	\$100	\$84

Community Programming Fiscal Year 2021-2022 Key Rates

Adult		
Program	Fee	w/IVGID Picture Pass
Adult Coed Softball Leagues	\$550	Not Applicable
3v3 Basketball	\$100	Not Applicable
Cornhole	\$25	Not Applicable
Adult Coed Outdoor Soccer League	\$450	Not Applicable
Indoor Coed Soccer	\$420	Not Applicable
Coed Volleyball Leagues	\$420	Not Applicable
Skeesters* Ski Clinic		
*Full Session (10 Weeks)	\$500	\$400
*Daily Rate	\$65	\$50
M.O.M.S.* Ski Clinic		
*Full Session (10 Weeks)	\$500	\$400
*Daily Rate	\$65	\$50
Tai Chi (Drop-In)	\$18	\$15

Community Programming Fiscal Year 2021-2022 Key Rates

Aquatics		
Program	Fee	w/IVGID Picture Pass
Swim Team - Northern Nevada		
3 days/wk Competitive	\$68	\$54
5 days/wk Competitive	\$114	\$91
3 days/wk Non-competitive	\$143	\$115
Pre-Swim Team	\$58	\$46
Incline Tahoe Masters Swim Team	Recreation Center Members	
American Red Cross Jr. Lifeguard	Restricted to Picture Pass holders only	\$135
Mini Guard Camp	Restricted to Picture Pass holders only	\$90
American Red Cross Lifeguard	\$205	\$165
Group Swim Lessons	\$71	\$57
Private Swim Lessons (Single)	\$42	\$33
Private Swim Lessons (5-pack)	\$188	\$148
Semi-Private Swim Lessons (Single)	\$55	\$44
Semi-Private Swim Lessons (5-pack)	\$254	\$202
Paddleboard Camps	Restricted to Picture Pass holders only	\$325
Splashes & Glasses (drop-in)	\$12	\$10
Swim Around Tahoe	\$35	\$28
Springboard Diving Lessons	(see private swim lessons)	

Community Programming Fiscal Year 2021-2022 Key Rates

Community Events		
Program	Fee	w/IVGID Picture Pass
Community Snowshoe Hikes	\$25	\$20
Community Egg Hunt	Free	Free
Underwater Egg Hung	Free	Free
Water Carnival	Free	Free
Dog Days of Fall	Free	Free
Starlight Cinema	Free	Free
Trail of Treats	Free	Free
Holiday Event	Free	Free

Community Programming Fiscal Year 2021-2022 Key Rates

Tennis for 2021		
Program	Fee	w/IVGID Picture Pass
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	\$230	\$185
USTA Quick Start Youth Tennis Camp Daily	\$90	\$70
Adult Daily Tennis Clinics	\$25	\$20
Ladies' Day Clinic	\$30	\$25
Men's' Day Doubles Round Robin	\$20	\$15
Wednesday Night Mixed Doubles	\$20	\$15
Cardio Clinic	\$25	\$20
Extreme Drill and Play 3.5 and Up	\$40	\$35
Beginner Tennis Clinics	\$25	\$20
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

Community Programming Fiscal Year 2021-2022 Key Rates

Fitness, Health, Wellness		
Program	Fee	w/IVGID Picture Pass
Personal Training	\$65-\$85/hour	\$65-\$85/hour
Nutrition Counseling	\$75/hour	\$75/hour
Wellness Coaching	\$75/hour	\$75/hour
Adult Ballroom Drop In Ongoing	\$18	\$15
Tai Chi	\$18	\$15

Community Programming Fiscal Year 2021-2022 Key Rates

Senior		
Program	Fee	w/IVGID Picture Pass
Summer Moonlight Hikes	\$20	\$16
55+ Hiking Series (Drop-In)	\$14	\$10
55+ Trips Nevada City	\$39	\$32
55+ Trips Apple Hill	\$39	\$32
55+ Trips Santa's Wonderland	\$78	\$65
55+ Trips Reno Aces	\$52	\$42
55+ Trips Great Reno Balloon Races	\$39	\$32
55+ Trips Thunderbird Lake Tahoe	\$31	\$25
55+ Trips Amador Winery	\$39	\$32
55+ Snowshoe Hikes (Drop-In)	\$20	\$15
55+ Ski Clinics		
*10 Week Pass	\$250	\$200
*5 week	\$150	\$125
*Drop-in	\$45	\$35
Conversation Cafe	Free	Free
Vets Club	\$30	\$30
Senior Transportation	Restricted to picture pass holders only	\$45
Incliners	Self Administered	

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Championship Course Rates

Time of Day

Fee Type	Open-2pm	2pm-4pm	After 4pm	After 5:30pm
Shoulder Season (Open - June 13)				
<u>Monday-Thursday</u>				
IVGID Picture Passholder	\$ 65.00	\$ 40.00	\$ 30.00	\$ 23.00
Guest of Passholder	\$ 99.00	\$ 71.00	\$ 49.00	\$ 40.00
Non-Passholder	\$ 130.00	\$ 80.00	\$ 60.00	\$ 45.00
Friday-Sunday (Holidays)				
IVGID Picture Passholder	\$ 75.00	\$ 50.00	\$ 35.00	\$ 25.00
Guest of Passholder	\$ 110.00	\$ 79.00	\$ 55.00	\$ 44.00
Non-Passholder	\$ 150.00	\$ 95.00	\$ 65.00	\$ 50.00
High Season (June 14 - September 26)				
<u>Monday-Thursday</u>				
IVGID Picture Passholder	\$ 90.00	\$ 65.00	\$ 45.00	\$ 30.00
Guest of Passholder	\$ 127.00	\$ 99.00	\$ 79.00	\$ 50.00
Non-Passholder	\$ 199.00	\$ 140.00	\$ 95.00	\$ 60.00
Friday-Sunday (Holidays)				
IVGID Picture Passholder	\$ 95.00	\$ 75.00	\$ 55.00	\$ 37.00
Guest of Passholder	\$ 132.00	\$ 110.00	\$ 88.00	\$ 57.00
Non-Passholder	\$ 220.00	\$ 150.00	\$ 105.00	\$ 75.00
Shoulder Season (September 27-Closing)				
<u>Monday-Thursday</u>				
IVGID Picture Passholder	\$ 65.00	\$ 45.00	\$ 30.00	\$ 23.00
Guest of Passholder	\$ 99.00	\$ 77.00	\$ 44.00	\$ 40.00
Non-Passholder	\$ 145.00	\$ 100.00	\$ 60.00	\$ 45.00
Friday-Sunday (Holidays)				
IVGID Picture Passholder	\$ 75.00	\$ 55.00	\$ 35.00	\$ 25.00
Guest of Passholder	\$ 110.00	\$ 88.00	\$ 50.00	\$ 42.00
Non-Passholder	\$ 165.00	\$ 120.00	\$ 65.00	\$ 50.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Mountain Course Rates

Fee Type	Time of Day		
	Open-2pm	2pm-4pm	After 4pm
Shoulder Season (Open-June 13)			
<u>Monday-Thursday</u>			
IVGID Picture Pass Holder	\$ 36.00	\$ 33.00	\$ 21.00
Guest of Passholder	\$ 46.00	\$ 37.00	\$ 23.00
Non-Passholder	\$ 50.00	\$ 40.00	\$ 40.00
Friday-Sunday (Holidays)			
IVGID Picture Pass Holder	\$ 41.00	\$ 37.00	\$ 24.00
Guest of Passholder	\$ 53.00	\$ 46.00	\$ 26.00
Non-Passholder	\$ 55.00	\$ 55.00	\$ 45.00
High Season (June 14 - September 12)			
<u>Monday-Thursday</u>			
IVGID Picture Pass Holder	\$ 44.00	\$ 44.00	\$ 26.00
Guest of Passholder	\$ 59.00	\$ 52.00	\$ 29.00
Non-Passholder	\$ 70.00	\$ 65.00	\$ 45.00
Friday-Sunday (Holidays)			
IVGID Picture Pass Holder	\$ 48.00	\$ 48.00	\$ 29.00
Guest of Passholder	\$ 64.00	\$ 58.00	\$ 32.00
Non-Passholder	\$ 75.00	\$ 70.00	\$ 50.00
Shoulder Season (September 13-Closing)			
<u>Monday-Thursday</u>			
IVGID Picture Pass Holder	\$ 36.00	\$ 33.00	\$ 21.00
Guest of Passholder	\$ 49.00	\$ 40.00	\$ 23.00
Non-Passholder	\$ 55.00	\$ 50.00	\$ 40.00
Friday-Sunday (Holidays)			
IVGID Picture Pass Holder	\$ 41.00	\$ 37.00	\$ 24.00
Guest of Passholder	\$ 55.00	\$ 45.00	\$ 26.00
Non-Passholder	\$ 60.00	\$ 55.00	\$ 45.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Nine Hole Rates (Mountain Course)

Shoulder Season (Open-June 13)			
<u>Monday-Thursday</u>			
IVGID Picture Passholder	\$ 24.00	\$ 20.00	\$ 13.00
Guest of Passholder	\$ 31.00	\$ 26.00	\$ 15.00
Non-Passholder	\$ 34.00	\$ 29.00	\$ 21.00
Friday-Sunday (Holidays)			
IVGID PPH	\$ 26.00	\$ 24.00	\$ 16.00
Guest of Passholder	\$ 34.00	\$ 30.00	\$ 18.00
Non-Passholder	\$ 37.00	\$ 34.00	\$ 27.00
High Season (June 14 - September 12)			
<u>Monday-Thursday</u>			
IVGID Picture Passholder	\$ 30.00	\$ 25.00	\$ 16.00
Guest of Passholder	\$ 39.00	\$ 32.00	\$ 19.00
Non-Passholder	\$ 42.00	\$ 37.00	\$ 26.00
Friday-Sunday (Holidays)			
IVGID Picture Passholder	\$ 33.00	\$ 30.00	\$ 19.00
Guest of Passholder	\$ 42.00	\$ 38.00	\$ 21.00
Non-Passholder	\$ 46.00	\$ 42.00	\$ 32.00
Shoulder Season (September 13-Closing)			
<u>Monday-Thursday</u>			
IVGID Picture Passholder	\$ 24.00	\$ 20.00	\$ 13.00
Guest of Passholder	\$ 30.00	\$ 26.00	\$ 15.00
Non-Passholder	\$ 34.00	\$ 29.00	\$ 21.00
Friday-Sunday (Holidays)			
IVGID Picture Passholder	\$ 26.00	\$ 24.00	\$ 16.00
Guest of Passholder	\$ 33.00	\$ 30.00	\$ 18.00
Non-Passholder	\$ 37.00	\$ 34.00	\$ 27.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Hyatt Rates

Championship Course				
Time of Day	Open-2pm	2pm-4pm	After 4pm	After 5:30pm
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 105.00	\$ 74.00	\$ 53.00	\$ 42.00
Friday-Sunday (Holidays)	\$ 137.00	\$ 84.00	\$ 63.00	\$ 48.00
High Season - (June 14-September 26)				
Monday-Thursday	\$ 175.00	\$ 121.00	\$ 84.00	\$ 60.00
Friday-Sunday (Holidays)	\$ 186.00	\$ 143.00	\$ 94.00	\$ 75.00
Shoulder Season - (September 27 - Closing)				
Monday-Thursday	\$ 131.00	\$ 95.00	\$ 53.00	\$ 45.00
Friday-Sunday (Holidays)	\$ 154.00	\$ 112.00	\$ 58.00	\$ 45.00
Mountain Course 18 Holes				
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 47.00	\$ 37.00	\$ 32.00	
Friday-Sunday (Holidays)	\$ 53.00	\$ 47.00	\$ 42.00	
High Season - (June 14-September 12)				
Monday-Thursday	\$ 66.00	\$ 61.00	\$ 44.00	
Friday-Sunday (Holidays)	\$ 72.00	\$ 66.00	\$ 50.00	
Shoulder Season - (September 13 - Closing)				
Monday-Thursday	\$ 50.00	\$ 42.00	\$ 37.00	
Friday-Sunday (Holidays)	\$ 58.00	\$ 47.00	\$ 42.00	
Mountain Course 9 Holes				
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 31.00	\$ 26.00	\$ 19.00	
Friday-Sunday (Holidays)	\$ 36.00	\$ 31.00	\$ 23.00	
High Season - (June 14-September 12)				
Monday-Thursday	\$ 41.00	\$ 33.00	\$ 22.00	
Friday-Sunday (Holidays)	\$ 44.00	\$ 39.00	\$ 30.00	
Shoulder Season - (September 13 - Closing)				
Monday-Thursday	\$ 31.00	\$ 27.00	\$ 19.00	
Friday-Sunday (Holidays)	\$ 34.00	\$ 31.00	\$ 23.00	

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Play Passes

Both Courses	2021
Unlimited All you Can Play - Individual	\$ 2,965.00
Unlimited All you Can Play - Couples	\$ 4,780.00
Unlimited Junior	\$ 275.00
Unlimited College	\$ 440.00
Championship Course Only	
10 Play	\$ 792.00
20 Play	\$ 1,430.00
Limited All You Can Play - Individual	\$ 2,360.00
Limited All You Can Play - Couple	\$ 3,691.00
All You Can Play PM	\$ 1,210.00
Mountain Course Only	
10 Play	\$ 385.00
Unlimited All You Can Play - Individual	\$ 787.00
Unlimited All You Can Play - Couples	\$ 1,210.00
All You Can Play - PM	\$ 545.00
Unlimited Junior	\$ 165.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

2021				
Range Fees		Small	Medium	Large
IVGID Passholder	\$	5.00	\$ 10.00	\$ 15.00
Non-Passholder	\$	7.00	\$ 12.00	\$ 17.00
Championship Course				
2021				
Golf Club Rentals	\$	85.00		
Rider Fees (per person)	\$	35.00		
Mountain Course				
2021				
Golf Club Rentals		\$50 - 18 Holes \$25 - 9 Holes		
Rider Fees (per person)		\$15 - 18 Holes \$10 - 9 Holes		

Diamond Peak Ski Resort Fiscal Year 2021 - 2022 Key Rates

Picture Passholder Lift Tickets	Value	Weekend	Peak
Adult (24-64)	\$25	\$25	\$35
Youth (13-23 & Senior (65-69)	\$20	\$20	\$30
Child (7-12) & Super Senior (70-79)	\$15	\$15	\$20
6 & Under / 80+	Free	Free	Free
Beginner	\$18	\$18	\$28

Non-Picture Passholder Lift Tickets	Value	Weekend	Peak
Adult (24-64)	\$109	\$124	\$134
Youth (13-23 & Senior (65-69)	\$89	\$104	\$129
Child (7-12) & Super Senior (70-79)	\$44	\$54	\$64
6 & Under / 80+	Free	Free	Free
Beginner	\$59	\$69	\$89

Multi Day Lift Tickets	2 Day Value	3 Day Value	2 Day Weekend	3 Day Weekend	2 Day Peak	3 Day Peak
Adult (24-64)	\$196	\$262	\$223	\$298	\$250	\$334
Youth (13-23 & Senior (65-69)	\$160	\$214	\$187	\$250	\$232	\$310
Child (7-12) & Super Senior (70-79)	\$79	\$106	\$97	\$130	\$115	\$154

IVGID Picture Passholder Full Pass	Tier 1 3/18 - 4/30	Tier 2 5/1 - 10/31	Tier 3 11/1 -
Adult (24-64)	\$289	\$319	\$349
Youth (13-23)	\$139	\$159	\$189
Child (7-12) & Senior (65-69)	\$109	\$129	\$149
Super Senior (70-79)	\$29	\$39	\$49
6 & Under / 80+	Free	Free	Free

Diamond Peak Ski Resort Fiscal Year 2021 - 2022 Key Rates

IVGID Picture Passholder Midweek Pass

Adult (24-64)	\$219	\$249	\$299
Youth (13-23)	\$109	\$129	\$149
Senior (65-69)	\$89	\$99	\$119
Super Senior (70-79)	\$20	\$30	\$40
6 & Under / 80+	Free		

Non-Picture Passholder Full Pass Tier 1 3/18 - 4/30

Adult (24-64)	\$439
Youth (13-23 &	\$339
Child (7-12) &	\$199
Senior (65-69)	\$409
Super Senior (70-79)	\$159
6 & Under / 80+	Free

Ski and Ride Center Lessons

	Value	Weekend	Peak
All Day Sierra Scout Lesson Package*	\$250	\$265	\$285
Sierra Scout Lesson Package	\$129	\$144	\$159
Sierra Scout Lesson only	\$84	\$94	\$109
Adult Group Lesson Package*	\$129	\$144	\$159
Adult Group Lesson Only	\$84	\$94	\$109
Private Lesson 1 hour	\$185	\$209	\$239
Private Lesson 3 hour AM	\$499	\$529	\$559
Private Lesson 3 hour PM	\$399	\$429	\$459
Private Lesson 6 hour PM	\$749	\$779	\$809
Child Ski Center Lessons			
All Day Group Lesson Package*	\$270	\$285	\$305
Group Lesson Package*	\$140	\$150	\$175
Private Lesson 1 hour	\$170	\$185	\$210

* Package includes lesson, equipment rental and lift ticket(13+ Beginner Lift Ticket)

Diamond Peak Ski Resort Fiscal Year 2021 - 2022 Key Rates

Ski and Snowboard Equipment Rentals	Value	Weekend	Peak
Adult Package (24-64)	\$55	\$60	\$70
Youth Package (13-23)	\$50	\$55	\$65
Senior Package (65+)	\$50	\$55	\$65
Child Package (12 and under)	\$45	\$50	\$60
Demos	\$75	\$80	\$90

CHATEAU BANQUET FACILITIES FISCAL YEAR 2021-2022 KEY RATES (EFFECTIVE APRIL 1, 2021)		
	Non-Picture Passholder Rate	IVGID Picture Passholder Rate
June-October Venue Rates		
Saturday	\$ 7,990	\$ 5,993
Friday & Sunday	\$ 5,720	\$ 4,060
Monday-Thursday	\$ 3,505	\$ 2,630
	Non-Passholder Rate	IVGID Picture Passholder Rate
November-May Venue Rates		
Saturday	\$ 5,360	\$ 4,020
Friday & Sunday	\$ 3,715	\$ 2,790
Monday-Thursday	\$ 2,345	\$ 1,760

ASPEN GROVE FISCAL YEAR 2021-2022 KEY RATES (EFFECTIVE APRIL 1, 2021)		
	Non-Picture Passholder Rate	IVGID Picture Passholder Rate
June-September Venue Rates		
Saturday	\$ 3,635	\$ 2,725
Friday & Sunday	\$ 2,400	\$ 1,800
Monday-Thursday	\$ 1,325	\$ 1,020

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
Ballfields						
Daily Fee	\$ 410.00	\$ 310.00	\$195.00	\$ 475.00	\$ 350.00	\$ 225.00
Hourly	\$ 60.00	\$ 40.00	\$ 10/20 hr	\$ 80.00	\$ 50.00	To be determined
All Beaches						
Picture Pass Holder	Included in Beach Facility Fee					
Adult Guest		\$ 12.00			\$ 12.00	
Child Guest		\$ 5.00			\$ 5.00	
Peak Adult Guest		\$ 15.00			\$ 15.00	
Peak Child Guest		\$ 5.00			\$ 5.00	
Kayak						
Annual		\$ 250.00			\$ 275.00	
Summer Only		\$ 184.00			Not Applicable	
Paddleboard						
Annual		\$ 175.00			\$ 195.00	
Boat Launch						
Daily Launch		\$ 20.00			\$ 25.00	
Season Pass		\$ 160.00			\$ 175.00	
Tennis						
Monthly Pass PM	new	new		\$ 60.00	\$ 45.00	
Monthly Pass AM	new	new		\$ 190.00	\$ 150.00	
Ball Machine Pass (PM)	\$ 125.00	\$ 100.00		\$ 130.00	\$ 105.00	
80+ Pass	\$ -	\$ -		\$ -	\$ -	
Adult Pass Full Season	\$ 462.00	\$ 370.00		\$ 475.00	\$ 380.00	
Adult Afternoon Pass	\$ 164.00	\$ 123.00		\$ 165.00	\$ 130.00	
Adult Couple Pass Full Season	\$ 870.00	\$ 695.00		\$ 915.00	\$ 730.00	
Family Pass Full Season	\$ 876.00	\$ 721.00		\$ 935.00	\$ 745.00	
Junior Pass Full Season	\$ 256.00	\$ 205.00		\$ 270.00	\$ 215.00	
Junior Afternoon Pass	\$ 77.00	\$ 62.00		\$ 85.00	\$ 65.00	
Senior Pass Full Season	\$ 391.00	\$ 318.00		\$ 415.00	\$ 330.00	
Senior Afternoon Pass	\$ 143.00	\$ 108.00		\$ 145.00	\$ 115.00	
Senior Couple Pass Full Season	\$ 716.00	\$ 577.00		\$ 790.00	\$ 630.00	
Daily Court Fee (AM)	\$ 15.00	\$ 12.00		\$ 16.00	\$ 13.00	
Daily Court Fee (PM)	\$ 7.00	\$ 5.00		\$ 8.00	\$ 6.00	
Tennis Lessons - 1 Hour	\$70.00 to \$110.00	\$70.00 to \$110.00		\$70.00 to \$110.00	\$70.00 to \$110.00	
Pickleball Memberships						

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
Adult Pickleball Pass Full Season	\$ 135.00	\$ 110.00		\$ 200.00	\$ 150.00	
Pickleball Monthly Pass	new	new		\$ 90.00	\$ 60.00	
Daily Court Fee	\$ 6.00	\$ 4.00		\$ 10.00	\$ 5.00	
Recreation Center						
Memberships						
Annual Single	\$ 689.00	\$ 517.00		\$ 710.00	\$ 525.00	
Annual Couple	\$ 1,086.00	\$ 815.00		\$ 1,119.00	\$ 827.00	
Annual Senior Single	\$ 656.00	\$ 482.00		\$ 676.00	\$ 489.00	
Annual Senior Couple	\$ 937.00	\$ 719.00		\$ 965.00	\$ 730.00	
Family	\$ 1,294.00	\$ 970.00		\$ 1,333.00	\$ 985.00	
Student	\$ 389.00	\$ 292.00		\$ 401.00	\$ 296.00	
On Going Monthly Single	\$ 68.00	\$ 49.00		\$ 70.00	\$ 50.00	
On Going Monthly Couple	\$ 107.00	\$ 79.00		\$ 110.00	\$ 80.00	
On Going Monthly Senior Single	\$ 58.00	\$ 43.00		\$ 60.00	\$ 44.00	
On Going Monthly Senior Couple	\$ 93.00	\$ 69.00		\$ 96.00	\$ 70.00	
On Going Monthly Family	\$ 122.00	\$ 92.00		\$ 126.00	\$ 93.00	
On Going Monthly Student	\$ 40.00	\$ 30.00		\$ 41.00	\$ 30.00	
6 month Single	\$ 367.00	\$ 275.00		\$ 378.00	\$ 279.00	
6 month Couple	\$ 578.00	\$ 433.00		\$ 595.00	\$ 439.00	
6 month Senior Single	\$ 335.00	\$ 251.00		\$ 345.00	\$ 255.00	
6 month Senior Couple	\$ 502.00	\$ 377.00		\$ 517.00	\$ 383.00	
6 month Family	\$ 659.00	\$ 494.00		\$ 679.00	\$ 501.00	
6 month Student	\$ 216.00	\$ 162.00		\$ 222.00	\$ 164.00	
3 month Single	\$ 261.00	\$ 195.00		\$ 269.00	\$ 198.00	
3 month Couple	\$ 414.00	\$ 310.00		\$ 426.00	\$ 315.00	
3 month Senior Single	\$ 252.00	\$ 189.00		\$ 260.00	\$ 192.00	
3 month Senior Couple	\$ 387.00	\$ 290.00		\$ 399.00	\$ 294.00	
3 month Family	\$ 474.00	\$ 356.00		\$ 488.00	\$ 361.00	
3 month Student	\$ 198.00	\$ 149.00		\$ 204.00	\$ 151.00	
Temporary Memberships						
1 month Single	\$ 90.00	\$ 67.00		\$ 110.00	\$ 82.00	
1 month Single Senior	\$ 86.00	\$ 64.00		\$ 105.00	\$ 79.00	

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
1 month Couple	\$ 142.00	\$ 106.00		\$ 165.00	\$ 125.00	
1 month Senior Couple	\$ 133.00	\$ 100.00		\$ 160.00	\$ 120.00	
1 month Family	\$ 163.00	\$ 122.00		\$ 195.00	\$ 145.00	
1 month Student	\$ 68.00	\$ 51.00		\$ 75.00	\$ 55.00	
1 week Single	\$ 40.00	\$ 30.00		\$ 55.00	\$ 41.00	
1 week Single Senior	\$ 38.00	\$ 28.00		\$ 50.00	\$ 37.00	
1 week Couple	\$ 61.00	\$ 49.00		\$ 83.00	\$ 62.00	
1 week Couple Senior	\$ 59.00	\$ 44.00		\$ 75.00	\$ 56.00	
1 week Family	\$ 72.00	\$ 54.00		\$ 100.00	\$ 75.00	
1 week Student	\$ 30.00	\$ 22.00		\$ 35.00	\$ 25.00	
Adult Daily	\$ 16.00	\$ 12.00		\$ 17.00	\$ 13.00	
Senior Daily	\$ 13.00	\$ 10.00		\$ 14.00	\$ 11.00	
Student Daily	\$ 8.00	\$ 6.00		\$ 8.00	\$ 6.00	
Totally Active Rate		\$ 4.00			\$ 4.00	
Massage						
1 hour	\$ 80.00	\$ 80.00		\$ 90.00	\$ 90.00	
1.5 hour	\$ 120.00	\$ 120.00		\$ 135.00	\$ 135.00	
Personal Training (range)						
Basic	\$ 65.00	\$ 65.00		\$ 65.00	\$ 65.00	
Specialty	\$ 85.00	\$ 85.00		\$ 85.00	\$ 85.00	
Picnic Areas						
All Beaches AM/PM Mon-Thurs *	Restricted Access	110		Restricted Access	\$ 125.00	
All Beaches All Day Mon-Thurs *	Restricted Access	160		Restricted Access	\$ 180.00	
All Beaches AM/PM Fri- Sun *	Restricted Access	160		Restricted Access	\$ 180.00	
All Beaches All Day Fri-Sun *	Restricted Access	250		Restricted Access	\$ 290.00	
Preston Park Picnic AM/PM	\$ 100.00	\$ 75.00		\$ 125.00	\$ 80.00	
Preston Park Picnic Daily	\$ 150.00	\$ 120.00		\$ 185.00	\$ 130.00	
Village Green BBQ/Picnic AM/PM	new	new		\$ 110.00	\$ 75.00	
Village Green BBQ/Picnic Daily	new	new		\$ 140.00	\$ 100.00	
Incline Park #1 Picnic (AM/PM)	new	new		\$ 110.00	\$ 75.00	
Incline Park #1 Picnic (All Day)	new	new		\$ 140.00	\$ 100.00	
* Beach Group Site fees do not include applicable guest fees for non IVGID picture pass holders						
Recreation Center Gymnasium						

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
Daily	\$ 495.00	\$ 375.00	Not Applicable	\$ 500.00	\$ 375.00	\$ 300.00
Hourly	\$ 100.00	\$ 75.00	Not Applicable	\$ 125.00	\$ 75.00	\$ 50.00
Half Court Gymnasium						
Daily	\$ 195.00	\$ 150.00	Not Applicable	\$ 250.00	\$ 175.00	\$ 150.00
Hourly	\$ 55.00	\$ 40.00	Not Applicable	\$ 65.00	\$ 50.00	\$ 40.00
Recreation Center Lobby						
3 hour block	\$ 120.00	\$ 90.00	Not Applicable	\$ 125.00	\$ 95.00	Not Applicable
Recreation Center Group Fitness						
After 1pm	\$ 70.00	\$ 55.00	Not Applicable	\$ 70.00	\$ 55.00	Not Applicable
Rec Center Pool Lane						
Hourly	\$ 22.00	\$ 22.00	\$ 22.00	\$ 26.00	\$ 26.00	\$ 26.00

MINUTES

REGULAR MEETING OF MARCH 31, 2021 Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Trustee Kendra Wong on Wednesday, March 31, 2021 at 4:06 p.m. This meeting was conducted virtually via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Matthew Dent (absent), Kendra Wong, and Michaela Tonking.

Also present were District Staff Members Director of Finance Paul Navazio, Director of Public Works Brad Underwood, Interim Director of Human Resources Erin Feore, General Manager Diamond Peak Ski Resort Mike Bandelin and Engineering Manager Nathan Chorey.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018, 021, 026 and 029.

C. INITIAL PUBLIC COMMENTS*

Mike Abel said he wanted to give a rare compliment to the Staff for the bid on the Diamond Peak ski and snowboard renewal. He has been a long time critic that they don't put these things out to bid but he is pleased to see that they have a bid. His only admonition is that he would like to see the technical specs upon which the bid was based next time we do this. That would be appreciated and he thinks the public and the Trustees are probably smart enough to read the specifications. Next thing he wanted to discuss was the \$10,000 retainer to defend the indefensible. Wong, Guinasso, and Pinkerton got us into this mess with Mr. Smith and IVGID has lost on every aspect of this awful, awful case and it continues to waste the taxpayer funds on concealing what should be open, public records. Why? Because IVGID is always trying to hide things from the public that should rightfully be in the public domain. Even the reference to this action in the packet is concealed from the public with just the notation "retainer ETS". It is just ridiculous. Why doesn't IVGID throw in the towel, admit they were wrong on this thing, and release the public records? His final comments relate to the beach situation where IVGID gives free access to our beaches in violation, blatant violation, of the beach covenant. Aside from the blatant illegality of IVGID's action, the District General Manager

defends this activity like Bernie Madoff telling the SEC investigator that this is the cleanest brokerage business in the US. Besides the beach access, IVGID employees and their families enjoy a rich potpourri of benefits including these examples of employee benefits – discounted food at IVGID venues, health club privileges, discounted ski tickets, free, yes, free driving range balls plus there are other benefits for full time and part time employees and their families including adult children. He thinks it is time that the Trustees put the brakes on some of this giveaways and give the taxpayers some benefits rather than solely the employees. He had a business and he never gave out this kind of rich privileges to his employees and he thinks that IVGID, while we are in a resort area and we should give our employees some of these benefits, the menu is far too broad and should be restricted by the Trustees. Thank you again and good evening.

Margaret Martini said tonight's agenda raises a number of questions that require a response to every IV/CB voter, taxpayer, rate and fee payer. After all, we provide the source of funds for all of the District's expenses and expenditures and we are the community you were elected to serve. Let's begin with the \$120,000 Jacobs contract. Why is it on the Consent Calendar? Why isn't the contract enclosed? When was the imperfection in the SCADA system discovered? And how much did it cost for the GM to patch? Next, after you purchase hundreds of thousands of dollars of new ski rental equipment, how is the old equipment disposed? Is it resold? Donated? Please explain. There are emergency construction contracts for Sewer Pump Station #13. In addition to the \$103,000 for independent contractors there are staff charges of \$44,000. So, first and foremost, if an individual caused this damage, why are we paying for this? Next, the Burt and Burt proposal is illegible. Thirdly, why are there additional charges for staff time? Doesn't staff salaries cover their work performance? Please explain these additional costs. As for the Smith litigation -why isn't there any written information on the status of this lawsuit in the packet? A Trustee and community members have requested all the legal costs to date on this lawsuit. We have not seen the total amount paid to Mr. Beko and Mr. Nelson. Please provide it. In addition, the memo refers to the existing engagement agreement with Mr. Beko, which was never approved by the Board. Where is the agreement? The Court Docket shows that the Special Master's Report and Recommendations were submitted to the Court on March 17th. Where is the report? On March 29th, the Docket shows that the District objected to the Report. When did the Board appropriate funds for this response and make a determination of this course of action in a public meeting. They didn't. You are not a family business and cannot keep the District's actions and records private. You are the Board of a local government and are subject to compliance with all Nevada laws. In short, you have a statutory responsibility to conduct the public's business publicly and a fiduciary responsibility to ensure that our public money is safeguarded and not misappropriated. If you, as a Board, cannot comply with the

law, execute your responsibilities, and oversee management, you should resign. Thank you.

Cliff Dobler said Nevada law, through the statutes, have given Trustees several powers which he would assume should be exercised. After all, if a person is elected as a Trustee then that person should at least be aware of the vested powers and voice their opinion and vote on matters which they have power over. For example, 318.180 states that the Board has the power to hire and retain employees. Also under NRS 318.198 the Board has the power to prescribe duties of the employees and fix their compensation. Since IVGID has so many employees, and if the Board feels they cannot reasonably hire, describe duties and fix compensation then this Board would essentially be abdicating, meaning failure to fulfill or undertake their powers and duties. Should the Board at least ratify their decision and state who is the beneficiary or assigned the power? Reviewing Resolution 1480, adopting a Personnel Management Policy established 35 years ago, the Board abdicated their power to establish employee duties however the resolution did not address compensation. Should each new Board ratify the 35 year old resolution to inform the public their powers continue to be abdicated? So how is compensation of employees addressed? The website has a portal on salary information consisting of 19 pages in two sections – authorized positions and 30 standard salary range grades. The authorized positions are only for fiscal year 2019/2020. There is nothing for fiscal year 2021. Listed there were 137 full time positions with a salary range grade for each position. There were 10 union positions left with a salary range grade. However, there were 475 part time positions with no salary grade range. No one would know how much salary is given for these 475 positions. The salary ranges were effective for only fiscal 2019/2020 but nothing is indicated for fiscal 2021 which ends in three months. Did the Board fail to exercise their required powers to fix compensation? Another example is NRS 318.197 wherein the Board, from time to time any time, sets rates and tolls for services. For the past several years, the Board has only addressed key rates for the golf courses, Diamond Peak, Aspen Grove and the Chateau. Key rates for the use of the Recreation Center, beaches, tennis and an array of programs was never set and apparently not planned to be set. Should the Board let citizens knows they have abdicated their power to set user rates for these venues and to whom? Is the Board actually allowed by law to abdicate their powers to others?

Aaron Katz said he has written statements for this meeting to be included and he also submitted written statements for March 24, 2021 after the meeting minutes were prepared but prior to now; he requests that those minutes be amended to include the written statements prior to approving the minutes. He sent an e-mail to Staff to confirm but Staff hasn't responded so he is asking the Board to do so now. He sent an e-mail earlier to the Board to ask Staff about salvage value, costs

associated with value insofar as replaced items such as Diamond Peak uniforms and the ski and snowboard fleet that we are disposing of – will one of you Trustees please ask those questions so the public can be informed? Mr. Katz then said that he sent an e-mail asking that the SCADA item be moved from the Consent Calendar to the General Business section of the agenda because you can't discuss it unless it is on the General Business section. The public doesn't have a clue about who caused the imperfection, what the cost was, and how the public gets reimbursed so this needs to be disclosed clearly. Chair Callicrate said he is tired of listening to Frank Wright. Well, he is tired of learning of the special benefits that Staff gives to about 250 core golfers and that our non-golfing community is forced to subsidize. Today, he was able to confirm that Staff is suggesting \$122,750 or 5.71% increase just in personnel costs at the two golf courses. But according to the golfers, they are only suggesting a paltry 5% or \$45,000 increase in their unlimited play passes. In other words, even more subsidies on top of the \$2 million plus we do annually. It is time to end these golfers' subsidies and make them pay their fair share like everyone else. He has provided 11 very simple measures which will help; please adopt his suggested measures and reject Staff's proposal on pricing. We have a looming problem on Ski Way which he has brought to the Board's attention. He has requested the District General Manager obtain a title report so we can learn what rights Tyrolian Village has, if any. To date, Staff hasn't confirmed that they are doing that thus it is time for the Board to make that request. Finally, to Mr. Beko, why are you giving him a \$10,000 retainer? It is time for you to make it \$100,000 as you spend whatever it costs to deny your responsibility and \$10,000 more isn't going to do it and it has already been \$100,000 so far.

Judith Miller said when Staff presented their initial rates for golf, it was the first ray of hope that someone had actually looked at costs of running a facility and she does commend Staff for how that but when she saw that last year we had \$3 million in subsidizes for golf, it made her start thinking what else could we do. We have a whole list of items that the public has expressed an interest in. If we had less of a subsidy for golf, imagine we could use that money for some real improvements on things the public has been waiting for decades. So please work on those prices. She wishes that the golfers would finally acknowledge that they have been receiving ridiculously low rates for years at the expense of the rest of the community including many of those that are least able to afford it. They should be embarrassed to ask for these subsidies. They boast that they supported the golf courses when everyone knows that in reality they have blocked the most valuable tee times for their exclusive use and they have been the cause of unsustainable losses and enjoyed just not golf but the food and beverage at way below the cost again subsidized by everyone else. They seem unwilling to come up with a compromise that would lessen the burden on the majority of the rate payers. She supposes that it is just human nature to fight for your own benefit and she

understands that the Board members would like to make everyone happy even though you know by now that is it just not always possible so you need to do what is right and what is in the best interest of the majority, not this vocal minority, as you gave the golfers an opportunity to come up with some kind of compromise but it appears that is not working. Please adopt the rate schedule originally presented by Staff or something very close to that. The Mountain course is a beautiful and challenging venue and it is a great alternative for those who aren't willing or able to pay anywhere near the actual \$130 cost of a round of play at the Championship course. The revenue from the unlimited play pass yields roughly \$50 or even less depending on how many rounds. It is no wonder that the courses consume about 1/3 of the Rec Fee. Last year it was really the entire Rec Fee. You can no longer justify forcing the majority to provide a subsidy of this level especially when the community is providing a lower cost alternative. You might even be surprised how many people would applaud that decision. Thank you.

Frank Wright said that it becomes apparent when you participate in government, especially in Incline, there are classes of people that the Board refuses to identify because they would rather put their heads in the sand as would management and just say hey, we don't really have these problems, you are just imagining it Mr. Wright. The fact that the beach deed is being violated daily with not only employees which a couple of other speakers tonight have talked about but with other things like boat clubs, businesses that are renting boats off of the beaches and these things have come up in the Ordinance 7 committee but it doesn't seem like there is any action to put an end to it. There seems like there is some kind of a complacency to let it continue on to not getting too bad. Boat rentals and storage facilities are abusing these beaches like he cannot believe and not having one person in Crystal Bay/Washoe 1 or on Lakeshore not having access to it, it doesn't really matter to us but he can read a deed and he knows what a deed says and it doesn't say employees. And if you think that your government is taking care and protecting the people in Incline, you are wrong. Do you think that these golfers that are getting this sweetheart deal are protecting the rest of the people who don't play gold and who are funding this? Do you think our Board and management is looking out for the whole community? No, they are looking out for special interest. They are buying into the Kool-Aid that hey we are going to take care of these people, we are going to do what we think is right and we don't really care what the people of this community think. If you listen to the comments tonight, you heard an awful lot about what is and what isn't happening here and what is bad and what is not good. He will tell you what – you are either going to wake up or by the time the Mark Smith case is over with, and we get those public records, you are going to see that this place isn't really well run and that this place has really got some bad apples in it and some of the people elected shouldn't be working on that Board. Sorry but that is just the fact of life. Thank you.

D. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for changes to the agenda; District General Manager Winqest said he would like to remove General Business Item J.3. and the reason is because since the packet came out, our insurance carrier has notified us that there may be some additional information this is required so we would like to bring it back to the Board on April 14. Chairman Callicrate said that item is removed and hearing no further changes, the agenda is approved as revised.

E. DISTRICT STAFF UPDATES (for possible action)

E.1. District General Manager Indra Winqest

District General Manager Winqest gave a brief verbal overview of the submitted report and noted that the General Manager’s Ordinance 7 Committee is forecasting virtual community forums and a community survey for April and May. Also this committee will enter into a Phase 2 after this initial work is completed. District General Manager Winqest said he is also working on a resolution to bring forward to the Board of Trustees regarding the beaches for this summer season and that it is to protect our beaches for the property owners and their guests. Staff has advised him that we are having a significant amount of dog waste at the beaches and he wants to urge the community to continue to have dogs at Ski Beach, during the off season, and at Village Green, it is extremely important to have the dog owners clean up after their own dogs. As to employee privileges, Staff is currently working with an approved set of privileges and we are looking at this matter which will then come to the Board. It is very unfair to go after the employees about these privileges, they have done nothing wrong, and they are offered the privileges that are approved. He would like everyone to understand that the current privileges have been approved by the Board and to please not go after the employees. Trustee Schmitz said, as a frequent user of Ski Beach and the nature trail of Village Green, it is not community members who are not cleaning up after their dogs rather there are a lot of people who come from outside to our venues that use our beaches. These areas are heavily used by people outside the community as well as community members. District General Manager Winqest said that he knows there are people who don’t live in the community that use our venues but he has observed that the ones he talked to are picture pass holders. Staff does have a capital project to look at locking down our beaches and Staff is working on extending staffing at the beaches. As a reminder, the weather is starting to get nice and pretty soon you will hear an

announcement that the gate beaches will be monitored earlier and we really want to encourage our picture pass holders to carry their picture passes with them as we will be checking those identifications.

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

District General Manager Winquest went over the submitted long range calendar. Trustee Schmitz said that the correspondence item has been sitting in the parking lot for a year and she is wondering when that is going to be coming forward? There is also an item about the parcel audit and when do we review that? Trustee Schmitz continued that Director of Finance Navazio said that the central services allocation needed to be revised and he indicated that it would be coming back so can we add that to our parking lot? She also recalls a review of service levels that needs to come forward. Board Chairman Callicrate said he would like to target May 12 to bring the correspondence item forward and confirmed that with District General Counsel Nelson. District General Manager Winquest said, regarding service levels, that it would be really difficult to review all service levels at all venues during one year as it will take a lot of Staff time to put this together and then have a robust discussion with the Board of Trustees. His recommendation would be to start with the golf courses so he will tee up that discussion and present a concept moving forward.

G. DISTRICT GENERAL COUNSEL UPDATE (for possible action)

**G.1. District General Counsel Joshua Nelson – Mark Smith vs IVGID:
Case No. CV18-01564**

District General Counsel Josh Nelson gave a verbal report – highlights are as follows:

- ✓ Case has largely been on hold due to the court appointing a special master.
- ✓ We have been awaiting the review done by the special master.
- ✓ Special masters report was issued on March 18 and that a portion of those e-mails are not confidential and IVGID has filed an objection to that report to protect its rights and continue to defend itself.
- ✓ We are very interested in exploring a way to resolve this case.
- ✓ Additional information will be made available as soon as it is known.

Trustee Schmitz asked about the payment of funds regarding this case. District General Counsel Nelson said that was included the last time that this

item came to the Board but it can be updated and re-circulated. Trustee Schmitz acknowledged that fact.

H. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.

H.1. Treasurers Report *(for possible action)*

H.1.A. Payment of Bills *(for possible action)*

Treasurer Tonking said there is no report tonight as these reports are to be done at the first meeting of the month and that she is working with Staff to have this done just one time per month and that would be at the start of the month.

I. CONSENT CALENDAR *(for possible action)*

I.1. Review, discuss, and possibly approve authority to contract with Jacobs Engineering in the amount of not-to-exceed \$120,000 for the purposes of mitigating an identified imperfection in the District's SCADA system (Requesting Staff Member: Director of Information Technology Mike Gove)

Board Chairman Callicrate asked how the typographical error in the memorandum was handled. District Clerk Herron said that there was a typographical error on the memorandum in the packet however the agenda was correct. The typographical error in the memorandum was corrected and resent to all who requested mailed packets and those who receive electronic packets, which includes the Board of Trustees, and that it was reposted to the District's website.

Trustee Wong made a motion to approve authority to contract with Jacobs Engineering in the amount of not-to-exceed \$120,000 for the purposes of mitigating an identified imperfection in the District's SCADA system. Trustee Schmitz seconded the motion. Chairman Callicrate asked for further comment, receiving none, he called the question and the motion was passed unanimously.

J. GENERAL BUSINESS *(for possible action)*

J.1. Review, discuss and possibly award a Procurement Contract for the Purchase of Replacement Rental Shop Equipment –

2020/2021 Capital Improvement Project: Fund: Community Service; Division: Ski; Project #3468RE0002; Vendor: Salomon in the amount of \$264,840.48 (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin)

Diamond Peak Ski Resort General Manager Mike Bandelin gave an overview of the submitted materials. Trustee Schmitz said that all of the equipment is being replaced however the numbers don't align so there are differentials and could you please clarify those differences? Diamond Peak Ski Resort General Manager Mike Bandelin said that at the April 14, 2020 meeting when the Staff agreed to deferral of this project that Staff conducted a review at that time and did a replacement of those skis in the amount of about \$20,000. He doesn't have that information for the boots but he can provide it. Trustee Schmitz asked him to expand on the disposal and the Nevada Revised Statutes. Diamond Peak Ski Resort General Manager Mike Bandelin said, so the community has a good understanding, Nevada Revised Statutes 332.185 speaks to the disposal of property and Staff is making sure that we are following that statute accordingly. Trustee Schmitz said what he shared with her when she inquired about that is that most of this equipment will be disposed of. Diamond Peak Ski Resort General Manager Mike Bandelin said that most of the equipment is sold for around \$9 or \$10 per unit and he referenced a 2015 contract. Going forward, he is going to further review the applicable statute so as to confirm that we are doing this correctly. The demonstration equipment is rented, used, and then sold. Also to the public comment made by Mr. Abel, Staff did provide the technical specifications and they begin on agenda packet page 21. Trustee Schmitz said thank you for bringing all that information out into the light and that she appreciates all this information. Board Chairman Callicrate said he agrees with Trustee Schmitz.

Trustee Wong made a motion to approve a procurement contract to Salomon totaling \$264,840.48 for the manufacturing and delivery of Replacement Rental Shop Equipment to Diamond Peak Ski Resort (Totaling 1,119 pairs of skis, bindings and 1,400 pairs of ski boots) and authorize Staff to execute all purchase documents based on a review by General Counsel and Staff. Trustee Schmitz seconded the motion. Chairman Callicrate asked for further comment, receiving none, he called the question and the motion was passed unanimously.

J.2. Review, discuss and possibly approve a Procurement Contract for the Manufacturing and Delivery of Diamond Peak Staff Outdoor Uniforms; 2020/2021 Capital Improvement Project:

Fund: Community Services; Program: Ski; Project #3499OE1205; Vendor: Pacific Crest Uniform Company dba Mountain Uniforms in the amount of \$92,460 (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin)

Diamond Peak Ski Resort General Manager Mike Bandelin gave an overview of the submitted materials.

Trustee Wong made a motion to approve a procurement contract to Pacific Crest Uniform Company dba Mountain Uniforms totaling \$92,460 for the manufacturing and delivery of Staff outdoor uniforms to Diamond Peak Ski Resort and authorize Staff to execute all purchase documents based on a review by General Counsel and Staff. Trustee Tonking seconded the motion. Chairman Callicrate asked for further comment, receiving none, he called the question and the motion was passed unanimously.

- J.3. Review, discuss and possibly award Emergency Construction Contracts for Reconstruction of Sewer Pump Station #13 – Fund: Utilities; Vendor: San Joaquin Electric in the amount of \$89,500 and Burt and Burt, Inc. in the amount of \$14,000 (Requesting Staff Member: Engineering Manager Nathan Chorey) – *Removed from the agenda in its entirety***
- J.4. Review, discuss and possibly approve Golf Play Pass rate structure, Daily Green fees and Range fee rates for the Incline Village Golf Courses 2021 (Requesting Staff Member: Director of Community Services/Golf Darren Howard)**

District General Manager Winquest began the overview of the submitted materials. Director of Community Services/Golf Darren Howard continued the overview of the submitted materials. Trustee Tonking said that she knows that the Advisory Committee will help and that for now, does the 5% increase work and perhaps a sliding scale is another thought for some of these passes? Board Chairman Callicrate said that he knows that, in the past, these advisory committees were very helpful and that he thinks that doing it incrementally is the right way to go. Also bringing back the Global Golf study is a good thing to do and that covering our costs is a good path to be on. We understand that we are not where we need to be but having the golfing community working with us, is a great step. Having non-club members involved is also great. Trustee Schmitz said that one of the things that we, as a Board, and please go to meeting minutes' page 264 and 265,

is that there were four items to be done. Unfortunately, a 5% increase doesn't help us moving forward to address this issue and that a certain percentage of prime tee times need to be set aside for prime rate payers. We need to come up with ideas to work in a direction such to get to a point where the cost of operations is being recovered and that she would like to do more than 5%. We also have to look at cost reductions as there are may be some things there. Board Chairman Tim Callicrate recapped what was proposed by Staff for Trustee Schmitz who missed the verbal part of the presentation. District General Manager Winquest said that he wanted to acknowledge that Board direction identified by Trustee Schmitz and that there was somewhat of a misunderstanding. Staff knew that they needed to review the Global Golf report and it is understood that this was something that would be done over several months; he does apologize for the misunderstanding. Board Chairman Callicrate said that he agreed with that understanding and that he knew that it couldn't happen in 10 days but that being said he does appreciate Trustee Schmitz' comments. He agrees with incremental increases and thinks that the golfers will understand. To soften that blow, we could do so within one to two seasons because expenses are not decreasing. If the Board wants to go with a different number, he would feel uncomfortable with more than a 5%. Board Chairman Callicrate then turned to District General Counsel to get some guidance on what the Board can and cannot do tonight. District General Counsel Nelson said that the Board can go off the 5% and pick a number that they are comfortable with. Trustee Schmitz said that Staff's recommendation, at the last meeting, was between 15 to 20% and that 5% is too low and we are just going to continue to have the problem linger with this 5% increase. Board Chairman Callicrate said what about a 10% increase for the play pass? Trustee Schmitz said that the other thing is that in Staff's last presentation, Staff wanted to eliminate the unlimited passes and they are now back in and she wants to know how we get to the middle as this is so incredibly different from the last presentation? Director of Community Services/Golf Howard said that he was trying to be sensitive and go somewhere in the middle. We will get into the Global Golf report in more detail and they say consistently that our discounts on the play passes are too deep. As a reminder, we did raise all fees across the board 10%. Trustee Schmitz asked if Staff removed the other different play passes because you put back in the unlimited play passes? Director of Community Services/Golf Howard said yes, and that was based on Board of Trustees input. Trustee Schmitz said from what she gleaned from the last meeting is that the unlimited play passes caused a loss, this seems so dramatically different, and we need to find some place in the middle. Director of Community Services/Golf Howard said that this was from meeting with all the clubs, etc. and that the feedback from the Board was that we had gone

too far last time. Board Chairman Callicrate said that a 5% increase was not that big. Trustee Schmitz asked what was the average number of rounds where you start to go down? Director of Community Services/Golf Howard said, for an individual, it has been based on 40 rounds and, for couples, it would be based on 80 rounds. Historically, what he found and presented at the last meeting, is it is more like 50 rounds and 100 rounds for couples. Trustee Schmitz said so for an individual who plays over 30 rounds, we are not covering costs? Director of Community Services/Golf Howard said it is anything over 40 rounds. Trustee Schmitz said, when she did the math, it is 30 rounds and 50 rounds and asked if Staff included the overhead because she did? Director of Community Services/Golf Howard said he didn't include the overhead, used historical information, and that was 40 rounds. Trustee Schmitz said, on agenda packet page 197, the cost is \$92.46 and anyway it is not covering costs so maybe we need to move a little bit closer. Board Chairman Callicrate said perhaps 10% is the place to be. Trustee Tonking asked Trustee Schmitz if she wanted to make the unlimited passes a little higher and not a straight 10% across the board? Trustee Schmitz said that she wonders how we get from where we were and where we are and is there a possibility to cut some costs? Director of Community Services/Golf Howard said that if we were to go 10%, the issue is still with the all the you can play passes. Board Chairman Callicrate said if we were to go with 10% for the all you can play, which is only a couple of hundred bucks and in the big scheme of things, it is pretty minimal in comparison to the bigger picture. We are still quite a bit away from our goal and he is just trying to offer a compromise. Does that sound like a reasonable compromise? Director of Community Services/Golf Howard said that yes, this would be a great compromise. Board Chairman Callicrate said that he understands that 20% was the recommendation last time, acknowledges that this is a transition year, and that 5% is on the low side. Trustee Schmitz said we need to have a strategy for 3 years or 5 years, what do we think the revenue streams are going to be, and what are going to be the costs? If that group can form a strategy, she agrees that is what is needed next. Director of Community Services/Golf Howard said he agrees. Board Chairman Callicrate said that is what Global Golf did and it is unfortunate that it wasn't completely adopted. He understands that this is a very touchy subject but he is trying to find a way to be a little more aggressive. Director of Community Services/Golf Howard said that it is his understanding that the Board wants a 10% increase for play passes other than the 10 and 20 play passes and stick with the 5% increase on the guest fees and not touch the others. Board Chairman Callicrate asked about a 10% increase on the guest fees. Director of Community Services/Golf Howard said it would be double. Board Chairman Callicrate asked how that would go over with the golfing community?

Director of Community Services/Golf Howard said that the 5% increase went over well and that if you look at our guest fees, they are very deeply discounted; we don't need to be subsidizing guests. District General Manager Winquest said that he has thought the guest rate was too discounted and 5% shouldn't be a stretch at all and that the guest rate needs to be between the resident and nonresident rates. He is comfortable with the 10% and moving forward that is where it needs to be. Board Chairman Callicrate said he agrees and getting halfway between resident and full rack rate is still a tremendous savings. Director of Finance Navazio said to clarify on the discussion beyond the play passes, he would note as contained in this packet, Exhibit A shows 5% across the board, guest passes averaged about 5% and asked that the Board be careful on that direction as there are different percentages for different time slots. Everyone on Staff is agreeable to increases. Director of Community Services/Golf Howard said that we have to be careful with the shoulder season rates and he asked for caution in that area. Board Chairman Callicrate said that the Board is trying to give you clearer direction tonight and that there would be that flexibility there. For the residents, we want to make it as painless as possible and that in doing so we could a little closer and doubling these (at 10%) and then getting the guest rate up to 10%. At the Mountain golf course, we have to understand about the shoulder season. This gets us back to a saner approach to golf and that last year was the anomaly. We do want this to be equitable to all our residents who are paying the bills. District General Manager Winquest asked about the Hyatt rates and noted that he did give direction to decrease that discount. Board Chairman Callicrate said yes that is fine to do that increase there as well and yes, we want to maintain our good working relationship with the Hyatt.

Trustee Wong made a motion to approve to approve Golf Play Pass rate structure, Daily Green fees and Range fee rates for the Incline Village Golf Courses for the 2021 season as summarized by Director of Community Services/Golf Howard including the changes in the all you can play passes, guest rates and the Hyatt rates. This motion failed for the lack of a second.

Trustee Schmitz asked, for the guest rates, is it to be between the resident rate and the rack rate? Director of Community Services/Golf Howard said it is a straight 10% increase across the board and noted that on the shoulder season, we have to be careful. Director of Finance Navazio suggested, for the guest rates, that it might be helpful if the increases are as proposed but for the peak season period but that those be increased to the 10% with the rounding factor.

Trustee Wong made a motion to approve to approve Golf Play Pass rate structure, Daily Green fees and Range fee rates for the Incline Village Golf Courses for the 2021 season as presented in our Board packet except for the all you can play passes which will increase by 10%, the Hyatt rates which will increase by 10% and the guest rates which will increase by up to 10% such that those rates don't exceed nonresident rates and that the Board of Trustees gives our Staff the authorization to adjust guest rates appropriately during the shoulder season. District General Counsel Nelson offered two friendly amendments based on discussion – 10% rounded to the nearest dollar and closest to 10%. Trustee Wong accepted these friendly amendments. Trustee Tonking seconded the motion.

Trustee Wong said thank you to our staff for putting this together as Board direction hasn't been as clear as it could have been. Board Chairman Callicrate agreed and said that he is looking forward to having this advisory committee.

Hearing no further comments, Chairman Callicrate called the question – the motion was passed unanimously.

Chairman Callicrate, at 6:04 p.m., called for a 10-minute break; the Board reconvened at 6:15 p.m.

District General Manager Winqwest said that based on the confusion on that last item, Staff will create a new golf rate sheet and then at the meeting of April 14, we will put it up on the Consent Calendar so there is full transparency to the community on what the golf rates will be. The Board of Trustees agreed to that suggestion.

J.5. Review, discuss and possibly approve facility rates for the Chateau and Aspen Grove, effective immediately for all future bookings (Requesting Staff Member: Director of Community Services/Golf Darren Howard)

Director of Community Services/Golf Darren Howard gave an overview of the submitted materials. Trustee Schmitz said that she went and looked at the financial reports, specifically the report for fiscal year 2018, and asked about the subsidy that is being provided to facilities? Director of Community Services/Golf Howard said that if you looked at the last fiscal year, where we lost March – July, that typically Facilities throws off money and so it does

cover their costs. The 15% increase this year is not to hit everyone real hard and then there will be 15% increase the following year. Trustee Schmitz said something that we have to start to look at is all the subsidies and come up with a strategy. This is a step in the right direction and that this shows again that we have to take a look at what we are subsidizing with our facility fees. Board Chairman Callicrate said we do need to do a deeper dive into all our venues and it is a step in the right direction. We do need to be competitive and we do need to maintain our facilities for our community users. Trustee Schmitz asked if there were other rates - other than what is being presented to us here? District General Manager Winquest said he did get Trustee Schmitz' e-mail and apologized for not responding. Director of Community Services/Golf Howard said that Trustee Schmitz should have that information by now as he sent it. Historically, the only key rates that were brought to the Board were the ones for the Chateau and Aspen Grove. Trustee Schmitz asked is there a non-profit rate or do they use it at no charge or are there some other rates? Director of Community Services/Golf Howard said that there are some non-profit rates. Trustee Schmitz said she was hoping for a comprehensive list. Director of Community Services/Golf Howard said that none of those rates were brought forward before and that it is why they aren't included. Our non-profits pay a \$200 room fee and some have a food and beverage minimum. District General Manager Winquest said that we don't have set non-profit rates and that they are handled in a variety of ways thus we should create a standard non-profit rate that has some logic behind it so we don't have arbitrary agreements with these groups. Staff does want to work with these entities on those rates as it would be worthwhile to develop those rates and that will be his direction moving forward. Trustee Schmitz said that the transparency is important moving forward.

Trustee Wong made a motion to approve the provided Facilities rate structure, for the Chateau and Aspen Grove for 2021, as presented. Trustee Schmitz seconded the motion. Chairman Callicrate asked for comments, hearing none, he called the question – the motion was passed unanimously.

D.6. Review, discuss and possibly approve a retainer of \$10,000 to Erickson, Thorpe & Swainston, LTD. for legal services in Mark Smith v. IVGID Case No. CV18-01564 under the rates and other terms and conditions set forth in the parties' existing engagement agreement (Requesting Staff Member: District General Manager Indra Winquest)

District General Manager Winquest gave a brief overview of the submitted material. District General Counsel Nelson said we will make sure to provide a spent to date compilation and Staff is already working on that. Trustee Wong said that she was originally named in this lawsuit but has been dismissed therefore there is no conflict in her voting on this item.

Trustee Wong made a motion to authorize a \$10,000 retainer to Erickson, Thorpe & Swainston, Ltd. for legal services in Mark E. Smith v. IVGID, Case No. CV18-01564, under the rates and other terms and conditions set forth in the parties' existing engagement agreement. Trustee Tonking seconded the motion. Chairman Callicrate asked for further comments, receiving none, he called the question and the motion was passed unanimously.

K. APPROVAL OF MINUTES (for possible action)

K.1. Meeting Minutes of February 24, 2021

Chairman Callicrate asked for changes, none were received so the minutes were approved as submitted.

K.2. Meeting Minutes of March 10, 2021

Chairman Callicrate asked for changes, Trustee Schmitz said that on agenda packet page 260, Diamond Peak Ski Resort General Manager Mike Bandelin provided some financial information that she has asked be included. District Clerk Herron said that the minutes have been updated to reflect this inclusion and that this information was sent to the Board of Trustees. Chairman Callicrate, hearing no further comments, approved the meeting minutes as revised.

K.3. Meeting Minutes of March 24, 2021

Chairman Callicrate asked for changes, Trustee Schmitz asked about Mr. Katz' attachments that he mentioned during public comments. District Clerk Herron said that the attachments were not received prior to the minutes being produced/included in the packet. They will be attached to these meeting minutes along with the ones that Mr. Katz submitted for this meeting. Chairman Callicrate, hearing no further comments, approved the meeting minutes as submitted.

L. REPORTS* (Reports are intended to inform the Board and/or public)

There were no reports for this agenda.

M. FINAL PUBLIC COMMENTS*

Scott Hill said first, he just wants to thank all of the Board members for their good work this year – he has been watching this Board and have to say that you all are, and have been, attentive to the important issues facing our community. And you clearly recognize that IV/CB is a great community with good property values because we have so many quality, well managed recreation venues. He would like to specifically comment tonight on GM Winqest’s request to have a Board level operating cost recovery goal for the venues communicated to staff, and on Trustee Schmitz’s comments that seem to indicate a goal to maximize the prices that residents pay at Golf and Facilities venues. He would like to ask the Board to reflect on cost recovery goals for each venue, *separately*. . . and to ask you to come up with a goal for each venue that is clearly communicated to the community and staff. We clearly don’t recover operating costs at the Rec. Center and Community programs, (and that operating loss by the way is significantly greater than that of Golf), we clearly don’t recover costs at Tennis or even the Beaches. Residents get discounts for Golf, Tennis, Rec Center, DP and the Beaches, and should. That is what we pay our Rec Fee for. How much of a discount should be decided based on a clearly communicated goal for cost recovery for each venue? In that context, He also wants to suggest that the Mountain Course should be viewed more like a community amenity, with little ability to recover full costs. On the other hand, the Championship course can probably recover costs, but the question for the Board is whether it should? In summary, he would ask you to please look at developing specific cost recovery goals for each venue, and in that context to also address and communicate to all how the excess profits from Diamond Peak are used within the Community Services Fund, if they are not used to offset Rec Center, Community Programs, Golf, Tennis and Parks operating cost deficits? Thank you again for your commitment and hard work, and for the opportunity to comment tonight.

Aaron Katz said by the way he didn’t understand what happened with his request for the written statements attached to the minutes of March 24 so if somebody could clarify. You know Chair Callicrate you said there are many misconceptions that Incline Village/Crystal Bay which we know, you are right. Let him tell you the number 1, that we make money at anything we do anywhere. That is a complete misconception. Everything loses money. Guess what? Diamond Peak loses money. Once you factor in the cost of the masses of capital costs, there is no money left over and you are seeing this again with Ski Way just as a simple example. So, if we did make money someplace, there wouldn’t be a Rec Fee, it is

that simple. The factor that there is tells you everything you need to know. So in this talk from Mr. Hill about let's come up with cost recovery goals, it is an impossibility. You have been doing it for 50 years, you haven't been able to do it. What makes you think you are going to be able to do it next year or five years from now or ten years from now? It is an impossibility. The question you need to really address is why are we doing all of this? And don't tell him we are doing it to prop up our property values. Government does not exist to prop up private property values. It is that simple. And furthermore, the Rec Fee is not here to give you, the golfer, a discount at the golf courses. If the Rec Fee were to merely get discounts, and he didn't care about the discounts, why are you charging him the Rec Fee? It should be a voluntary thing. You need to get to the basic problem and that is either operate all this stuff at a breakeven, which he says is impossible or it is time to get rid of it. You may not like to get rid of it, well, he is sorry but he doesn't want to lose \$7 million a year for the rest of his life because really that is the merry go round you have put us on and you never do anything to address this, never, never, never. Prove him wrong and do something. Thank you.

Cliff Dobler said Global Golf is a worldwide organization engaged by IVGID in 2012 to assess the golf operations and establish annual targets for revenues and expenses for the 5-year period from 2014 to 2018. Regarding the Championship Golf Course, the plan was to reduce the Head Golf Professional and Merchandiser positions to seasonal positions and reduce staffing levels across all areas of golf operations. He believes that both positions remain full time but he has no information on the remaining staffing levels. If the Global Golf recommendations were instituted, then by 2018, the golf courses would have had an operating surplus just shy of \$300,000 per year rather than \$260,000 in average losses. The Director of Finance provided a presentation on February 24 of the expenses in detail from the preliminary fiscal 2021 budgets so a reasonable comparison with Global Golf can be made. Comparing 2018 Global Golf projections with the IVGID budget, please note the following – golf rounds, Global projected 22,866 rounds, IVGID in 2019/2020 averaged 22,985 – on target; golf and driving range revenues Global projected \$2.2 million, IVGID \$2.3 million – on target; course maintenance Global projected \$1.007 million, IVGID \$1.042 million – on target; merchandise, food and beverage, and Hyatt shop revenues Global projected \$937,000 annually, IVGID budgeted \$1.340 million in both cases only nominal contributions went to the bottom line. So here is the problem – golf operations Global projected \$463,000, IVGID \$747,000 – missed by 61% or \$284,000; administration and overhead Global projected \$536,000 IVGID spent \$696,000 – missed by 30% or a \$160,000. These two departments account for almost \$450,000 annually above what Global projected. Capital costs have major differences. Over the past 5 years, IVGID capital costs have averaged almost \$600,000, Global projected less than \$300,000. IVGID purchasing of high end equipment and capitalization of expenses

for maintaining tees, greens, bunkers and cart paths contributed to the high capital costs causing overall total losses of \$800,000 averaged over the past five years. So Global Golf set out a plan and was it ever followed? Apparently not. So why the failure? Was it rounds, no. Was it revenues, no. Was it course maintenance, no. Was it operating and administering the golf course, well, yes. IVGID can never breakeven unless these operations and overhead expenses are reduced. The Mountain course is far worse but unfortunately his 3 minutes are up. Thank you very much for your time.

Frank Wright said you know, listening to your new golf club representation or your advisory board made up of all the golf clubs and a couple of other people, do you find anything wrong with that? We are talking 600 golfers and we are talking 8,000 residents. The 8,000 residents get an apportionment of 2 representatives and the golf clubs get 6 so he can see the votes in that place and he can see them coming to the Board and saying this is our recommendation from the golf clubs. You stacked it and he is sure the other 2 people will be the District General Manager's handpicked people that are going to mimic everything he says. Is it really a worthwhile endeavor? Is it another effort to keep the golf rates down? Yes, yes and yes. Now, how did we come up with a 5% increase? After the recommendation was to try and meet costs? Well, we came up with 5% and then we will have Chairman Callicrate go on for 25 minutes and explain how a 10% would be a compromise so 10% is still a good thing compared to the 20% Staff was asking for or that the Board was asking for. So after listening to Chairman Callicrate for a half hour go around and around and around, he finally came to a conclusion that the Board is going to vote on his 10%. There is a lot of open meeting laws going on here that are being broken left and right. A Board Chairman is not to be gearing and steering the other Board members into voting for things that he wants. Changing an agenda item? You should have just told Staff to come back with a reasonable projection because this isn't going to get it. No, you compromise and come up with 10% - unbelievable, unbelievable. Who is running this town? Thank you.

N. ADJOURNMENT (for possible action)

The meeting was adjourned at 6:48 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Aaron Katz – Written statement to be included in the written minutes of this March 31, 2021 regular IVGID Board meeting – Agenda item C – Public comments – EXL Media spends – a report card

Submitted by Aaron Katz – Written statement to be included in the written minutes of this March 31, 2021 regular IVGID Board meeting – March 24, 2021 Board Meeting agenda item E(3) – Public comments – Proposed 2021-22 capital improvement plan (“CIP”) expenditures which cannot be supported by standby service charges

Submitted by Aaron Katz – Written statement to be included in the written minutes of this March 31, 2021 regular IVGID Board meeting – Agenda item J(4) – Approval of Staff’s proposed fiscal year 2021-22 key rate structure for golf – a second look

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF
THIS MARCH 31, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM
C – PUBLIC COMMENTS – EXL MEDIA SPENDS – A REPORT CARD**

Introduction: At the Board’s September 30, 2020 meeting the subject of whether to approve a media spending contract with EXL Media, and if so for what reason and in what amount, was again brought to the Board for possible action¹. In the staff memorandum submitted in support of this agenda item, staff made it very clear what its proposed spending would entail:

“Given...the Board's desire to spend less on paid advertising during the 2020/21 Fiscal Year than (in) previous years due to the COVID-19 pandemic ...the uncertainty around this season due to the pandemic, and the limitations of Diamond Peak's organic communications channels, Staff recommend(ed) the Board approve...a *limited contract* for paid advertising services to *convey vital messaging around*:

- Status of the ski resort (i.e. when resort is open);
- Product availability and any capacity restrictions in place;
- Pre-arrival information and expectations;
- Updated conditions information; (and,)
- 2021-22 season pass sale information...

(According to staff) having the flexibility to utilize a portion of the approved marketing budget on paid advertising channels *to communicate vital resort information* (wa)s advisable to ensure the health and safety of our employees, customers, and local community. Staff (represented it would)... continue to be diligent in adjusting spending levels to be in line with District goals and changing market conditions.”²

In marketing manager Paul Raymore’s oral comments to the Board and the public he reiterated and affirmed these goals:

¹ See agenda item G(2), at pages 114-124 of the packet of materials prepared by staff in support of the Board’s September 30, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/0930_-_Regular_-_Searchable.pdf (“the 9/30/2020 Board packet”).

² See page 117 of the 9/30/2020 Board packet.

“Given the impacts COVID-19 will have on the ski resort’s communication plans, this year’s paid advertising campaigns will be focused on *informative guest communications* including messaging that Diamond Peak Ski Resort is open, customer pre-arrival expectations, product availability and capacity restrictions, and updated conditions information. The primary goals of our communications through (our) paid advertising channels will be to: 1) assure the health and safety of our community, our customers and staff; 2)...convey pre-arrival expectations for customers, assuring they’re prepared for modified operations they w(ill) encounter at the resort this season; (and, 3)...provide updates on product availability, real time capacity restrictions, and updated conditions information through multiple channels...Staff ask(ed the Board)...trust (them) to act physically prudent in managing this limited budget.”³

According to Mr. Raymore, staff’s alternative if the Board were not to approve his proposed marketing plan “w(ould) leave Diamond Peak’s communications and marketing plan for this winter vulnerable as the Media Buying Contract is a key component to the overall annual marketing and communications plan.”²

EXL Media Written Contract Scope of Work: *Contrary* to the above, listen to the proposed contract’s scope of work:

“EXL will provide (the) District with a selection of media services for use by District recreational facilities for the July 1, 2020 – June 30, 2021 fiscal year (to)...include...the following: 1) Radio; 2) Outdoor; 3) Television/Cable; 4) Digital/Internet/Mobile; 5) Print; 6) Promotions; 7) Specialty Media; 8) Advertising Performance Analytics & Tracking.”⁴

Given the foregoing representations, listen to Trustee Schmitz’s concerns about the content of the scope of work set forth in the contract presented to the Board for approval at its September 30, 2020 meeting:

³ The District livestreams its meetings (go to <https://livestream.com/accounts/3411104>). The livestream of the Board’s September 30, 2020 meeting (“the 9/30/3030 livestream”) appears at <https://livestream.com/ivgid/events/9329565/videos/211552374>. The portion of the 9/30/3030 livestream where the quoted testimony appears is 2:20:22- 2:21:55.

⁴ See Section 2(a) of the proposed EXL Media contract at pages 119-121 of the 9/30/2020 Board packet. Those pages are attached as Exhibit “A” to this written statement.

“We have a contract here *which is not very...accurate*...There’s some cleanup work yet to be done...I’m really hoping we can bring this back with a scope of work tidied up a bit to be more reflective of what EXL Media is actually being asked to do.”⁵ Therefore, “the statement of work should be modified...We’re bringing forward statements of work that are not...reflective of what the staff memo is indicating the scope is. And I feel it’s one of our duties to make sure we are producing clear and comprehensive statements of work. And I cannot support statements of work (that are)...not correct...My feeling is that we need to start making sure that our scopes of work are properly stated...We shouldn’t be signing statements of work as contracts where the language doesn’t accurately reflect exactly what our intentions are.”⁶

In response the Board chair instructed staff that

“The board could approve th(e proposed contract)...with required revisions. I trust you guys. I think you’re going to do the right thing. But I would like to have the...concerns that Sara has brought up...incorporated ...into the (final) document.”⁷

Based upon this instruction, the contract was approved by a majority of the Board.

So how did staff comply with the Board’s instruction insofar as the scope of work were concerned? To find out, I made a records request to examine the final executed contract. Although I am not going to attach the entire contract to this written statement, I am attaching the scope of work provisions⁸. Let me quote:

The “District hereby hires EXL to provide...Media Services described herein in support of the Diamond Peak Ski Resort...for the fiscal year of July 1, 2020 – June 30, 2021 (to)...include...the following: 1) Radio; 2) Outdoor; 3) Television/Cable; 4) Digital/Internet/Mobile; 5) Print; 6) Promotions; 7) Specialty Media; 8) Advertising Performance Analytics & Tracking.”

In other words, essentially ***NO DIFFERENCE***⁹!

⁵ See 2:29:05-2:30:30 of the 9/30/2020 livestream.

⁶ See 2:35:18-2:37:18 of the 9/30/2020 livestream.

⁷ See 2:38:39-2:40:22 of the 9/30/2020 livestream.

⁸ See Sections 1(a) and 2(a) of the final EXL Media contract. Those sections are attached as Exhibit “B” to this written statement.

⁹ This observation is reminiscent of the old Blue Bonnet margarine commercial in which a French chef with a heavy French accent declares the paradox “no difference” when comparing the taste of

And now that the ski season is essentially over, let's see what staff have done with the limited budget made available for the purposes they have represented.

Diamond Peak's Banner Advertisements: I don't know about any other reader, but since the first of the year I have been absolutely bombarded with Diamond Peak banner ads; HUNDREDS a day. And since this kind of advertising seems to be the primary focus of EXL Media's media advertising (see discussion below), I find the message to be telling. In other words, do these banner ads tell me the:

- Status of the ski resort (i.e. when resort is open);
- Product availability and any capacity restrictions in place;
- Pre-arrival information and expectations;
- Updated conditions information; (and,)
- 2021-22 season pass sale information?

Do they "*convey vital messaging?*"

Of course not! Instead, it's EXL Media's standard business as usual internet advertising program intended to attract more sales: "kids 6 & under ski free," "interchangeable parent('s ski pass(es)," come to Diamond Peak because "if you're going to ski Tahoe, you should really see Tahoe," "Save with Multi-Day Lift Tickets," come to Diamond Peak because of "uncrowded Tahoe skiing,"²⁴ "Ride Tahoe for less,"²⁴ "Diamond Peak misses you,"²⁴ "Tahoe's Best Ski Value,"²⁴ "Tahoe's Best Terrain Park,"²⁴ etc. Not that I should have to prove any of this but those deniers in our community, I have attached copies of many of these banner adds as Exhibit "C" to this written statement.

And What's Worse, it's Really Not EXL Media's Fault. It's Our Marketing Department's Fault: Let's return to the written agreement actually entered into by our GM (Exhibit "B"). Section 2(b) states that the "District's General Manager or (his) designee shall approve all Media Services, including media buy(s)...*before* any placements are made on (the) District's behalf." In other words, all of these social media banner advertisements were approved by Mr. Raymore and Indra before they were placed? Didn't they know that the ads did not send the message originally represented to the Board? Therefore in the public's opinion, the blame *falls squarely on staff!*

Reporting Provided by EXL Media: Moreover and independently, in Mr. Raymore's effort to substantiate this season's media spend with EXL Media, he admits the subject spend ***has been for purposes other than what was represented to the Board and the public on September 30, 2020!*** Mr.

industrial vegetable margarine goo to real butter (go to <https://www.fathead-movie.com/index.php/2009/09/24/the-french-paradox/>).

Raymore has attached a December 2020-January 2021 report¹⁰ of internet (Google, Yahoo)/social media (Facebook, Yelp, You-Tube) “clicks,”¹¹ “click through rates”¹² aka CTRs, “impressions,”¹³ “Revenue,” and “ROAS Buys”¹⁴ associated with Diamond Peak. This report was included in the General Manager’s “Status Report Prepared For the (Board’s) Meeting of March 10, 2021”¹⁵. This is where are marketing dollars have gone.

And not that we should be discussing the accuracy of Mr. Raymore’s ROAS representations, but what do his fancy advertising terms mean, how do they measure an actual sale as a result of a specific advertisement, how do they measure actual sales as a result of media buys during the relevant period, if at all, and most importantly, what do they have to do with the kinds of media buys Mr. Raymore asked the Board and the public to “trust” he would make if the contract he were proposing were approved? Although I answered the first set of questions in a written statement I submitted for inclusion in the minutes of the Board’s July 29, 2020 meeting¹⁶, I repeat the answers here to

¹⁰ See pages 49-61 of the packet of materials prepared by staff in support of the Board’s March 10, 2021 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/0310_-_Regular_-_Searchable_Part1.pdf (“the 3/10/2021 Board packet”)].

¹¹ In online advertising a “click” is a click on a specific advertisement that appears on a web page (see <https://www.investopedia.com/terms/c/clickthroughrates.asp#:~:text=In%20online%20advertising%2C%20the%20click-through%20rate%20%28CTR%29%20is,successful%20the%20ad%20has%20been%20in%20generating%20interest>).

¹² “In online advertising, the CTR (“click through rate”) is the percentage of individuals viewing a web page who click on a specific advertisement that appears on the page. Click-through rate measures how successful an ad has been in capturing users’ interest. The higher the click-through rate, the more successful the ad has been in generating interest” (see <https://www.investopedia.com/terms/c/clickthroughrates.asp#:~:text=In%20online%20advertising%2C%20the%20click-through%20rate%20%28CTR%29%20is,successful%20the%20ad%20has%20been%20in%20generating%20interest>).

¹³ “An impression is a metric used to quantify the display of an advertisement on a web page...Impressions are not a measure of whether an advertisement has been clicked on, only that it was displayed” (<https://www.investopedia.com/terms/i/impression.asp>).

¹⁴ “ROAS is short for ‘return on ad spend.’ It is a measurement of how many dollars you will receive for every dollar you spend on advertising” (<https://www.disruptiveadvertising.com/marketing/roas-return-on-ad-spend/>).

¹⁵ See pages 35-61 of the 3/10/2021 Board packet.

¹⁶ See pages 157-171 of the packet of materials prepared by staff in anticipation of the Board’s August 26, 2020 Meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/0826_-_Regular_-_Searchable.pdf (“the 8/26/2020 Board packet”)].

demonstrate that the report does not prove that Diamond Peak realized any increased revenue specifically because of EXL Media's internet buys. These are the terms included in EXL Media's report:

Click Through Rate¹⁷: Although a high CTR "can...be used to measure the effectiveness of advertising copy, titles, and descriptions that make up the metadata of online content," and as a result can "help a website owner support the site through advertising dollars," what does it accomplish insofar as demonstrating an actual sale as a result of a specific advertisement? Given "click-through rate measures (nothing more than) how successful an ad has been in capturing users' interest,"¹² and nothing more, absolutely **NOTHING!**

Impressions¹⁷: "are used in online advertising, which often pays on a per-impression basis¹⁸. Counting impressions is essential to how web advertising is accounted and paid for in search engine marketing."¹⁹ However, since impressions "are not a measure of whether an advertisement has been clicked on, only that it was displayed...exactly how that figure is interpreted is up for debate. Some online advertising experts believe that there is no exact way to count impressions since a count can be skewed by a single person registering the same ad in several page views...(Moreover,) there are several more ways for total impression numbers to be skewed...(For these reasons many) advertisers...view any impression figure with...skepticism."⁷ Therefore given "Impressions are not a measure of whether an advertisement has been clicked on, only that it was displayed,"⁷ and nothing more, how do impressions demonstrate that an actual sale has been made as a result of a specific advertisement? Absolutely **NOTHING!**

Total Revenue¹⁷: Although there does not appear to be a standard definition for the term "total revenue," it appears to be revenue derived from new media, online, internet, electronic delivery or interactive sources²⁰. But "revenue doesn't necessarily refer to *all* online commerce. When customers purchase physical goods online²¹ and have them shipped to their home (or their computer via e-mail), they are buying from online retailers and simply using the internet in place of a (purchase at a) tangible retail location. This is precisely the case here. Because of COVID-19 most ski areas are making their customers purchase product in advance²² over the internet.

Cost¹⁷: According to the EXL summary, this term represents the cost of internet/social media "clicks," whether/not they have resulted in actual revenue or digital sales.

¹⁷ See page 51 of the 3/10/2021 Board packet.

¹⁸ Note EXL Media's report of December 2020-January 2021 Diamond Peak revenues and ROAS ("return on ad spend). The cost of the revenues reported is reported in "cost per click."

¹⁹ See <https://www.investopedia.com/terms/i/impression.asp>.

²⁰ Go to <https://go.greaterpublic.org/blog/2016/02/defining-digital-revenue-current-public-media-trends/>.

²¹ Or here lift tickets, lessons or equipment rentals.

²² In fact this is exactly what *all* of Diamond Peak's banner advertisements represent: "Advance Purchase Required."

ROAS¹⁷: Although “ROAS...is typically used to evaluate the effectiveness of a specific campaign, ad group, ad or even keyword,” its usefulness in this particular inquiry is questionable. “Unlike some marketing calculations, it’s fairly easy to figure out your ROAS...(You) simply divide the revenue you made from your ad campaign by how much you spent on the campaign²³...(However,) the limitation of th(is method)...is that it...is only as good as the cost and revenue numbers...you put into [the equation (in other words, garbage-in-garbage-out)]. Now...if you’re an ecommerce company, this should be fairly easy, since you can directly track which clicks le(a)d to which purchases.” However, if you’re a physical presence retailer like the District, “it’s...harder to track.”

So is Anyone Other Than Me Actually Reading Mr. Raymore’s/EXL’s “Foot-in-Your-Mouth” Justifications?

Mr. Raymore/EXL Media Want the Board to Conclude the District Generated Hundreds of Thousands of Dollars on its EXL Media Buys it Would Not Have Generated Were it Not For the Subject Media Buys: Take a look at the alleged revenues under the “revenue” column for each of the District’s “Campaigns:” \$64,363.00 of alleged Google and Bing sales¹⁷, \$115,530.00 of alleged Facebook sales²⁴, and \$254,046.80 of alleged Quantcast sales²⁵. All of this because of EXL Media’s social media buys allegedly to share the:

- Status of the ski resort (i.e. when resort is open);
- Product availability and any capacity restrictions in place;
- Pre-arrival information and expectations²⁶;
- Updated conditions information;
- 2021-22 season pass sale information;” and,
- *conveying vital messaging.*

I don’t think so!

Conclusion: So what have we learned? When our staff come to the Board and ask to be trusted to spend public dollars for express purposes represented, ***they can’t be trusted!*** When the Board instructs staff to make modifications to a proposed written contract prior to executing it, ***they can’t be trusted!*** This unwavering “trust” trustees like Wong, Morris and Callicrate have in our staff is absolutely unwarranted! When are we going to learn? Here we have nothing more than staff parsing

²³ Which is exactly what EXL Media has done on insofar as its report summary is concerned¹¹.

²⁴ See page 53 of the 3/10/2021 Board packet.

²⁵ See page 55 of the 3/10/2021 Board packet.

²⁶ Take a look at the whopping \$492.21 spent with Google on “locals messaging” (see page 52 of the 3/10/2021 Board packet). Or the \$500 spent with Facebook for the same types of “locals campaign.”¹⁸

out public assets to another one of its favored collaborators so the collaborator can make money at the public's expense. *I again call on the Board to eliminate all budgeting for marketing.*

And to those asking why our Recreation ("RF") and Beach ("BFF") Facility Fees are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

EXHIBIT "A"

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

THIS AGREEMENT ("Agreement") is entered into between Incline Village General Improvement District, a political subdivision of the State of Nevada (hereinafter referred to as "District"), on the one hand; and EXL Media Corporation, a corporation (hereinafter referred to as "EXL"), on the other hand and is effective on July 1, 2020.

WITNESSETH

- a) District is the owner and operator under Special Use Permit of Diamond Peak Ski Resort, the Championship and Mountain Golf Courses, The Chateau and Aspen Grove, and the Recreation Center and Tennis Center in Incline Village, Nevada.
- b) EXL is a media buying and placement agency, located in Incline Village, Nevada, with experience in media services.
- c) District desires to retain the services of EXL to provide media services.

NOW THEREFORE, for valuable consideration, it is agreed as follows:

SECTION 1 - Agreement.

- (a) District hereby hires EXL to provide media services described herein (the "Media Services"), and EXL agrees to provide the Media Services to District. EXL will provide the Media Services to District within the timeline set between the IVGID Marketing Department and EXL. The IVGID General Manager or the IVGID Marketing Manager shall approve the final form of the Media Services for the ski resort, tennis, golf and facilities. No media services contracts will be finalized without the prior written approval by the General Manager or the IVGID Marketing Manager
- (b) District shall pay EXL a separate amount for each media service. The breakdown and total amount for the fiscal year of July 1, 2020 – June 30, 2021 is as follows:

Total contract not-to-exceed: \$100,000

- Cash Media: \$75,000
 - Diamond Peak: \$75,000
 - Golf: \$0
 - Facilities: \$0
 - Recreation Center: \$0

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

- Tennis Center: \$0
- Trade Media: \$0
 - Diamond Peak: \$0
 - Golf: \$0
- Agency Fees: billed at \$125 per hour, not to exceed \$25,000

Cash and trade budgets cover funds for media purchases from third parties. When trade is issued to a third party, IVGID services and products will be taken at full rack rate. EXL doesn't have any autonomy in discounting IVGID's services and products. Trade is to be used when possible in exchange for cash to help contribute to the overall value of the media buy.

In case additional needs arise, District will pay EXL an additional fee as agreed by both parties prior to executing the additional project. The amount will be separated in individual invoices for different District recreational facilities and shall be due upon EXL's delivery and District's acceptance of the finished Media Services. EXL will charge a fee of \$125 per hour for the development of each media plan. This fee will not surpass 40 hours or \$5,000 for each campaign and will only be charged if the media plan is not placed.

- (c) The individual obligations of District and EXL in performing this Agreement are set forth below.

SECTION 2 - EXL's Obligations.

- (a) EXL will provide District with a selection of Media Services for use by District recreational facilities for the July 1, 2020 - June 30, 2021 fiscal year. The Media Services will include, but are not limited to, at least the following:
 - 1) Radio
 - 2) Outdoor
 - 3) Television/Cable
 - 4) Digital/Internet/Mobile
 - 5) Print
 - 6) Promotions
 - 7) Specialty Media
 - 8) Outdoor Production Coordination

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

9) Advertising Performance Analytics & Tracking

- (b) EXL shall consult with District to provide District the opportunity for input on the selected Media Services. District will have final approval on all media buying and placement, and District's Marketing Manager shall sign off on all media buying budgets and plans before any placements are made on District's behalf. Media buying budgets and plans shall be evaluated and potentially adjusted at least quarterly, with District's Marketing Manager signing off on any changes.
- (c) EXL shall not exceed the total amount budgeted for media for the services described above and will not incur any costs above and beyond set budget unless additional costs are authorized by District in writing.
- (d) EXL will consider performing additional projects from the District not stated in this contract on as-needed basis and will provide estimates for each project prior to execution.
- (e) EXL will provide copies of original invoices from third party vendors attached to EXL invoice.
- (f) EXL will pay all invoices from media/vendors on behalf of District within thirty (30) days of receipt of payment from District for the same invoices. EXL agrees that any and all media/vendors shall look to EXL for payment upon proof of payment by District to EXL for invoices in question.
- (g) EXL will coordinate with and provide creative agencies selected by District Marketing Department with all creative deadlines and make sure media deadlines are met.
- (h) NonDisclosure Obligations. EXL acknowledges and agrees that during its performance under this Agreement, it may learn of, be exposed to or come into possession of certain "Confidential Information." Confidential Information is defined as information developed or owned by District or entrusted to District by others. Confidential Information includes, but is not limited to, financial information, business strategy, marketing calendars, inventory levels and best sellers, partnerships, and customer contact information. EXL agrees that it will not, directly or indirectly, (i) use such Confidential Information except as required in the normal and proper course of performing the Services defined in this Agreement or other obligations as contemplated hereunder; (ii) disclose such Confidential Information to any other person, corporation or entity; or (iii) allow a third party access to such

EXHIBIT "B"

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA**

In case additional needs arise, District may pay EXL an additional fee as agreed by both parties in a written change order to this Agreement and prior to executing the additional project.

- (c) The individual obligations of District and EXL in performing this Agreement are set forth below.

SECTION 2 - EXL's Obligations.

- (a) EXL shall provide District with a selection of Media Services for use by the Diamond Peak Ski Resort for the July 1, 2020 - June 30, 2021 fiscal year. The Media Services may include, but are not limited to, the following:
- 1) Radio
 - 2) Outdoor
 - 3) Television/Cable
 - 4) Digital/Internet/Mobile
 - 5) Print
 - 6) Promotions
 - 7) Specialty Media
 - 8) Advertising Performance Analytics & Tracking
- (b) EXL shall consult with District to provide District the opportunity for input on the selected Media Services. District's General Manager or designee shall approve all Media Services, including media buying budgets and plans before any placements are made on District's behalf. Media buying budgets and plans shall be evaluated and potentially adjusted at least quarterly, with the General Manager's or designee's written approval.
- (c) EXL shall not exceed the total amount budgeted for Media Services described above and will not incur any costs above and beyond set budget unless additional costs are authorized as set forth in Section 1(b).
- (d) EXL shall not include any non-cancellable third party contracts or media placements in any Media Services.
- (e) EXL shall provide copies of original invoices from third party vendors attached to EXL invoices. EXL shall invoice District monthly for all Media

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA**

THIS AGREEMENT ("Agreement") is entered into between Incline Village General Improvement District, a political subdivision of the State of Nevada (hereinafter referred to as "District"), on the one hand; and EXL Media , a Nevada corporation (hereinafter referred to as "EXL"), on the other hand and is effective on July 1, 2020.

WITNESSETH

- a) District is the owner and operator under Special Use Permit of Diamond Peak Ski Resort ("Diamond Peak Ski Resort").
- b) EXL is a media buying and placement agency, located in Incline Village, Nevada, with experience in media services.
- c) District desires to retain the services of EXL to provide media services in support of the Diamond Peak Ski Resort.

NOW THEREFORE, for valuable consideration, it is agreed as follows:

SECTION 1 - Agreement.

- (a) District hereby hires EXL to provide media services described herein in support of the Diamond Peak Ski Resort (the "Media Services"), and EXL agrees to provide the Media Services to District. EXL will provide the Media Services to District within the timeline set between the District and EXL.
- (b) District shall pay EXL a separate amount for each Media Service. The breakdown and total amount for the fiscal year of July 1, 2020 – June 30, 2021 is as follows:

Total contract not-to-exceed: \$100,000

- Cash Media: \$75,000
 - Diamond Peak Ski Resort
- Agency Fees: billed at \$125 per hour, not to exceed \$25,000

As set forth in Section 2(a), cash media involves the placement of advertisements through third party media channels by EXL on behalf of District. Agency fees are fees charged by EXL to District for such services or other related services such as advertising performance analytics & tracking.

EXHIBIT "C"



Web Mail | Check Mail | Write | Search Mail | Address Book

10% of 650 MB used.

Inbox

Page 1 of 15 | Next

- Email Folders [Edit]
 - Inbox [291]
 - Drafts [106]
 - Sent [693]
 - Trash [10] [Empty]
 - alreadymoved
 - important [1]
 - sherron
 - Undeliverabl...
- spamBlocker [Edit]
- Suspect Email [5]
- Known Spam [3]
- Virus Blocker

Checked items: Delete Spam Move to...

<input type="checkbox"/>	Sender	Subject	Date	Size
<input type="checkbox"/>	Carole & Jenna Rose	Incline Village Market Update - March 2021	10:02 AM	34 KB
<input type="checkbox"/>	Wagner, Jamie	RE: 1280234076//15495 Bohlman Road, CA	09:39 AM	60 KB
<input type="checkbox"/>	The Home Depot	Thanks! You Made a Great Choice.	09:07 AM	93 KB
<input type="checkbox"/>	Linda Offerdahl	IVCBA	09:23 AM	64 KB
<input type="checkbox"/>	Wagner, Jamie	RE: 1280234076//15495 Bohlman Road, CA	08:48 AM	43 KB
<input type="checkbox"/>	Staples	Better-than-ever benefits are here.	09:00 AM	155 KB
<input type="checkbox"/>	spamBlocker@earthlink	Allowed Sender Request from "Jamie Wagner"	08:56 AM	7 KB
<input type="checkbox"/>	Connelly, Lisa	RE: 1280234076//15495 Bohlman Road, CA	08:37 AM	126 KB
<input type="checkbox"/>	Citi / AAdvantage	Last Chance: Aaron, we=?utf-8?Q?=?re messaging you to activate a limited-time promo offer on all new purchas-	04:10 AM	97 KB
<input type="checkbox"/>	Michael Abel	Skiing for health and a goal	09:22 PM	463 KB
<input type="checkbox"/>	Dick Warren	Re: General Business Item E.1 - Davis Farr LLP Contract	Mar 21	5 KB
<input type="checkbox"/>	Dick Warren	Re: General Business Item E.1 - Davis Farr LLP Contract	Mar 21	5 KB
<input type="checkbox"/>	Margaret Martini	RE: Fwd: IVCBA Fwd	Mar 21	12 KB
<input type="checkbox"/>	Dick Warren	General Business Item E.1 - Davis Farr LLP Contract	Mar 21	4 KB
<input type="checkbox"/>	American Airlines AA	Save 40% when you buy miles	Mar 21	55 KB
<input type="checkbox"/>	Travelzoo	Oregon Riverfront Cabin: 2 Nights w/\$200 in Perks, \$249	Mar 21	32 KB
<input type="checkbox"/>	Staples	40% back in rewards when you buy 2.	Mar 21	159 KB

Ad

Best Luxury Overwater Bungalow

Affordable & Luxurious Overwater Bungalow Resorts, Explore The Top Searches Now

favoriteseaches.com

OPEN



Web Mail navigation bar with buttons for Check Mail, Write, Search Mail, and Address Book.

18% of 650 MB used.

Inbox

Page 1 of 15 [Next] [Previous]



New 2021 BMW SUVs Astonish. Discover the incredible new 2021 BMW SUVs and what they offer with these top searches.

Auto Today OPEN

- Email Folders [Edit]
Inbox [283]
Drafts [105]
Sent [690]
Trash [4] [Empty]
already moved
important [1]
sherron
Undeliverabl...

- spamBlocker [Edit]
Suspect Email [7]
Known Spam [3]
Virus Blocker

Blacked out area containing email addresses: Anonymous Email, anfs53576@my, beta1s26954@, dnt00698@my, joea69635@my, year080541@...

Table with columns: Checked items, Delete, Spam, Move to..., Sender, Subject, Date, Size. Contains various email entries from Citi, Michael Abel, Dick Warren, etc.

10% of 550 MB used.

Inbox

Page 1 of 16

- Email Folders [Edit]
 - Inbox [309]
 - Drafts [105]
 - Sent [701]
 - Trash [12] (Empty)
 - alreadymoved
 - important [1]
 - sherron
 - Undeliverabl...
- spamBlocker [Edit]
 - Suspect Email [5]
 - Known Spam [3]
 - Virus Blocker

Anonymous Email (Eas)
 ante93576@my
 betays26934@
 dn180696@my
 toaa65635@my
 yearn8654163.m

Sender	Subject	Date	Size
Staples	RE: 40% back in rewards when you buy 2.	09:00 AM	160 KB
Southwest Click 'N Sa	\$49 sale to the June getaway you've been dreaming of.	08:16 AM	79 KB
PowerShift by NV Ene	How your energy use compares with similar households?	08:10 AM	72 KB
Vanguard	Your brokerage transaction confirmation is ready	05:47 AM	17 KB
VANGUARD BROKER	REMINDER--VOTE YOUR SHARES! AT&T INC. Annual Meeting	03:02 AM	32 KB
CHOICE Warranty	Your Choice Home Warranty is Expiring Soon. Renew	09:13 PM	4 KB
Frank Wright	Fwd: ARC4	10:32 PM	50 KB
Lori Berry	Re: Reference #20281969	09:08 PM	21 KB
Lori Berry	Re: Reference #20281969	Mar 22	19 KB
American Property Inve	Re: Reference #20281969	Mar 22	10 KB
Herron, Susan	RE: Records Request - Allocated General Fund Expenditures	Mar 22	12 KB
Margaret Martini	FW: FW: ACR 4- (Formerly BDR 199)	Mar 22	114 KB
postmaster@OldRepub	Undeliverable: [EXTERNAL] From Aaron Katz	Mar 22	39 KB
Stephanie Gentle	Re: Judy Miller Loan #1671061483 - Follow Up	Mar 22	52 KB
David Silcott	RE: Possible New Escrow/Title	Mar 22	44 KB
David Silcott	RE: Possible New Escrow/Title	Mar 22	28 KB
Wagner, Jamie	RE: 1280234076//15495 Bohlman Road, CA	Mar 22	75 KB
Vanguard	Important information about your brokerage account	Mar 22	26 KB
Carole & Jenna Rose M	Incline Village Market Update - March 2021	Mar 22	34 KB
Wagner, Jamie	RE: 1280234076//15495 Bohlman Road, CA	Mar 22	60 KB

Check All - Clear All

Checked items: Delete Spam Move to... Show Preview

Page 1 of 16



Save with
**MULTI-DAY
 LIFT TICKETS**

**Diamond
 Peak**

**ADVANCE PURCHASE
 REQUIRED**

- 2021_why_ACR4.pdf
- REFIShortCutCalcu...xlsx
- LWPNL_Spr21_25-32.pdf
- Radian.Title.Buyer...pdf
- Miller Buyer's Clos...pdf

Type here to search



Show all

9:22 AM
 3/23/2021



IF YOU'RE GOING TO
Ski TAHOE
YOU SHOULD REALLY
See TAHOE
ADVANCE PURCHASE
REQUIRED



<input type="checkbox"/>	myrtle, brenda	FVV Estimated Closing Statement for a Refinance	Mar 24	1.51 MB
<input type="checkbox"/>	Admin1 @ RB	Re: 490 Manciano - WO #10548	Mar 24	42 KB
<input type="checkbox"/>	Herron, Susan	RE: Records Request EXL Media Post Dating July 8, 2020	Mar 24	1 MB
<input type="checkbox"/>	linda@marknewman.ne	Request for a Hearing on ACR4 (formerly BDR-199): Interim Study of General Improvement Districts	Mar 24	8 KB

Check All - Clear All

Checked items: Delete Spam Move to...

Show Preview



WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MARCH 31, 2021 REGULAR IVGID BOARD MEETING – MARCH 24, 2021 BOARD MEETING GENDA ITEM E(3) – PUBLIC COMMENTS – PROPOSED 2021-22 CAPITAL IMPROVEMENT PLAN (“CIP”) EXPENDITURES WHICH CANNOT BE SUPPORTED BY STANDBY SERVICE CHARGES

Introduction: On February 24, 2021 staff presented its second 2021-22 budget workshop (the first on January 20, 2021¹ was a complete waste of everyone’s time) wherein it presented its already *unacceptable* baseline budget². Staff’s proposed baseline budget included \$4,133,080 of proposed CIPs assigned to the District’s Community Services Fund [augmented by use of \$530,996 on (fund) deposit (for a total of \$4,664,076)], and \$2,825,060 assigned to the District’s Beach Fund [augmented by use of \$2,522,888 on (fund) deposit (for a total of \$5,347,948)].

Now staff propose a \$3,749,630 CIP budget assigned to the District’s Community Services Fund³, and a \$4,520,060 CIP budget assigned to the District’s Beach Fund⁴. Going back to staff’s proposed baseline budget², \$3,609,321 of the Recreation Facility Fee (“RFF”) is proposed to be budgeted expressly for Community Services CIPs. And \$302,171 of the Beach Facility Fee (“BFF”) is proposed to be budgeted expressly for Beach CIPs. But for the Burnt Cedar Beach pool project, it seems clear that the RFF is expressly budgeted to pay for *all* proposed CIPs assigned to the District’s Community Services Fund, and the BFF is expressly budgeted to pay for *all* proposed CIPs assigned to the District’s Beach Fund but for the Burnt Cedar Pool project.

Given staff do nothing to reduce spending and reliance upon the RFF/BFF, here we see the projects staff propose paying for with the RFF/BFF. And given staff represent that the RFF/BFF pay for the mere availability to use the District’s public recreation and beach facilities⁵, we have the opportunity to examine staff’s proposed CIPs to determine if in fact they represent the availability to

¹ See pages 3-4 of the packet of materials prepared by staff in anticipation of the Board’s January 20, 2021 meeting [“the 1/20/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0120_-_Regular_-_Searchable.pdf)].

² See page 8 of the packet of materials prepared by staff in anticipation of the Board’s February 24, 2021 meeting [“the 2/24/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/F.2.2_-_Budget_Workshop_Presentation_022421.pdf)]. That page is attached as Exhibit “A” to this written statement.

³ See page 130 of the packet of materials prepared by staff in anticipation of the Board’s March 24, 2021 meeting [“the 3/24/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/E.3_-_Budget_Workshop_3.pdf)].

⁴ See page 131 of the 3/24/2021 Board packet.

⁵ See ¶¶ at page 113 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf)].

use the District’s public recreation and beach facilities. Since here they do not, this written statement is submitted in the hope the proposed CIPs which follow are *deleted*.

Before the Board Determines What CIPs Should be Paid With the RFF/BFF, Let’s Recall What the Board Has Told Residents/Local Property Owners the RFF/BFF Actually Pay For: Mr. Navazio represents that “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 Treasurer's Office. These fees are established based on the revenues required to support debt, capital expenditure and operations for the District's various recreation and beach facilities. These revenues, combined with service charges collected by the District for facility use and program activities serve to (financially) support the operations of the District funded by the Community Services Fund and Beach Fund, respectively. 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).”⁶

The resolution traditionally approved is nearly identical to Resolution 1879 adopted at the Board’s May 27, 2020 meeting⁷. Since ¶4(b) of Resolution 1879 recites “that the (mere) availability of the use of IVGID's beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; the Chateau and Aspen Grove; Diamond Peak Ski Resort, and Recreation Center, including reduced rates for season passes and reduced daily rates, are all benefits which inure to the owners of properties assessed” the RFF/BFF⁸, rather than each and every cost staff incur in operating the above-recreation facilities, the “availability” to access and use these facilities are *the* benefits to be received in consideration of payment of the RFF/BFF.

Since the District Separately States the Portion of the RFF/BFF Which Allegedly Pay For Budgeted CIPs, Understand That Rather Than the Mere “Availability” to Use the Public’s Recreation and Beach Facilities, Portions of the RFF/BFF Targeted to CIPs Pay For Staff’s Proposed CIPs: Go back to staff’s February 24, 2021 proposed baseline budget². There the reader will see where staff have proposed: a RFF where \$3,609,321 is dedicated to CIP expenditures; and, a BFF where \$302,172 is dedicated to CIP expenditures. Consequently, these expenditures are *not* being proposed for the mere availability to use the public’s recreation and beach facilities, respectively. Rather, they are being proposed to spend on the items specified on staff’s proposed CIP list⁹. So let’s examine what objectionable CIPs will be involuntarily paid for with the RFF/BFF.

Proposed CIPs Having Nothing to Do With Making the District’s Championship Golf Facilities Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I’ve gone

⁶ See pages 102-103 of the 5/27/2020 Board packet.

⁷ See pages 107-110 of the 5/27/2020 Board packet.

⁸ See page 109 of the 5/27/2020 Board packet.

⁹ See pages 126-131 of the 3/24/2021 Board packet.

through the list of CIPs staff assert are required to make the Champ Golf Course available for the access and use of those properties which are assessed¹⁰. I find that the following CIPs are *not*: \$233,650 of mowers and spreaders, a \$51,000 dump truck, and a \$11,000 ice machine. If the Board believes these items are necessary or convenient insofar as operating a commercial Champ Golf Course business, I say find a source for funding other than my RFF or close down the business.

Proposed CIPs Having Nothing to Do With Making the District's Mountain Golf Facilities Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make the Mountain Golf Course available for the access and use of those properties which are assessed¹¹. I find that the following CIPs are *not*: A \$68,400 mower, and \$50,000 of electrical upgrades to the golf cart storage building to accommodate a fleet of future possible electric golf carts. If the Board believes these items are necessary or convenient insofar as operating a commercial Mountain Golf Course business, I say find a source for funding other than my RFF or close down the business.

Proposed CIPs Having Nothing to Do With Making Aspen Grove Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make Aspen Grove available for the access and use of those properties which are assessed¹². I find that the following CIPs are *not*: \$41,000 for a dumpster enclosure, and \$11,000 for new carpet. If the Board believes these items are necessary or convenient insofar as operating a commercial Facilities rental business, I say find a source for funding other than my RFF or close down the business.

Proposed CIPs Having Nothing to Do With Making the Chateau Grill Restaurant Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make the Chateau Grill Restaurant available for the access and use of those properties which are assessed¹². I find that the following CIPs are *not*: \$23,000 for new carpet. If the Board believes this item is necessary or convenient insofar as operating a commercial restaurant business, I say find a source for funding other than my RFF or close down the business.

Proposed CIPs Having Nothing to Do With Making Diamond Peak Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make Diamond Peak available for the access and use of those properties which are assessed¹³. I find that the following CIPs are *not*: \$115,000 of unidentified administrative office equipment, \$10,000 for an administrative office printer/copier, and \$36,000 for administrative office flooring. If the Board believes these items are necessary or convenient insofar as operating a commercial ski resort business, I say find a source for funding other than my RFF or close down the business.

¹⁰ See page 126 of the 3/24/2021 Board packet.

¹¹ See pages 126-127 of the 3/24/2021 Board packet.

¹² See page 128 of the 3/24/2021 Board packet.

¹³ See pages 128-129 of the 3/24/2021 Board packet.

Proposed CIPs Having Nothing to Do With Making the Recreation Center Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make the Recreation Center available for the access and use of those properties which are assessed¹⁴. I find that the following CIPs are *not*: \$53,000 for new fitness equipment, \$720,000 for locker room improvements, and \$32,000 to replace a 2017 Chevrolet SUV. If the Board believes these items are necessary or convenient insofar as operating a commercial Recreation Center business, I say find a source for funding other than my RFF or close down the business.

Proposed CIPs Having Nothing to Do With Making Preston Field Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make Preston Field available for the access and use of those properties which are assessed¹⁴. I find that the following CIPs are *not*: \$45,000 for a dumpster enclosure, \$53,000 for new flooring, and \$7,500 for playground equipment. If the Board believes these items are necessary or convenient insofar as operating a public park business, I say find a source for funding other than my RFF or close down the business.

Proposed CIPs Having Nothing to Do With Making the Public's Parks Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make the District's public parks available for the access and use of those properties which are assessed¹⁴. I find that the following CIPs are *not*: \$45,000 for a new pick-up truck. Moreover, I thought that the cost of facilities made available for free that are available to the general public as a whole, were going to be assigned to the General Fund and not subsidized by the RFF. Why then subsidized by the RFF? If the Board believes these items are necessary or convenient insofar as operating a public park business, I say find a source for funding other than my RFF or close down the business.

Proposed CIPs Having Nothing to Do With Making the Beaches Available to be Used by Those Whose Properties Are Involuntarily Assessed the RFF: I've gone through the list of CIPs staff assert are required to make the Beaches available for the access and use of those properties which are assessed¹⁵. I find that the following CIPs are *not*: \$7,500 for new playground equipment, \$6,800 for a new Burnt Cedar kitchen, and \$7,260 for a new Incline Beach kitchen. If the Board believes these items are necessary or convenient insofar as operating commercial kitchen businesses, I say find a source for funding other than my BFF or close down the businesses.

Conclusion: All told we're looking at \$1,613,050 of Community Services CIP reductions (nearly \$197/RFF payor) and \$14,060 of Beach CIP reductions (nearly \$2/BFF payor). Since staff refuse to propose any meaningful reductions in their overspending, the Board needs to make those reductions on staff's behalf. And here's a relatively simple and effective means of doing so.

¹⁴ See page 130 of the 3/24/2021 Board packet.

¹⁵ See page 131 of the 3/24/2021 Board packet.

And to those asking why our RFF and BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

EXHIBIT "A"

Status of Development of FY2021/22 Budget

	General Fund	Utility Fund	Golf Champ	Golf Mountain	Diamond Facilities	Diamond Peak	Recreation	Community Services Admin	Parks	Tennis	Community Services Fund(s)	Beach Fund	Internal Services Fund
Sources:													
Ad Valorem	1,770,000												
Consolidated Tax	1,755,000												
Charges for Services	2,400	12,402,440	3,767,485	922,166	1,833,022	10,148,735	1,364,897	(738,000)	60,615	158,100	17,517,019	1,611,800	
Facility Fee - Operations			32,808	221,454	41,010	(1,640,400)	1,222,098	1,041,164	729,978	114,828	1,762,940	658,455	
Facility Fee - Capital			524,992	697,255	172,263	967,954	918,736	53,320	266,598	8,203	3,609,321	302,172	
Facility Fee - Debt			188,669		180,466	24,609	8,203		6,152	2,051	410,150	7,748	
Invest Inc.	131,400	148,500				22,500		30,000			52,500	11,250	
Misc. Rev.				40,890		77,240			12,100		130,230		
Intergovernmental - Operating Grants		31,000					17,000		17,800		34,800		
Interfund		241,400				14,985			84,926		99,911		3,333,181
Central Services Revenue	1,471,440												
Use of Fund Balance		1,278,551				530,996					530,996	2,522,888	
Total Sources	5,130,240	14,101,891	4,513,954	1,881,765	2,226,761	10,146,619	3,530,934	386,484	1,178,169	283,182	24,147,867	5,114,313	3,333,181
Uses:													
Salaries & Wages	2,222,907	3,106,239	1,309,128	449,026	490,303	3,129,501	1,159,077	154,058	336,304	107,993	7,135,390	893,972	1,531,893
Employee Benefits	1,130,916	1,604,628	387,233	127,343	196,870	1,092,840	354,382	60,409	86,333	18,219	2,323,628	237,063	810,947
Total Personnel	3,353,823	4,710,867	1,696,361	576,369	687,173	4,222,341	1,513,459	214,467	422,637	126,212	9,459,018	1,131,035	2,342,840
Professional Services	347,975	132,050	7,980	4,170	1,170	23,700	5,850		1,170	585	44,625	17,850	9,000
Services & Supplies	774,629	2,058,091	976,232	355,319	451,107	2,061,292	587,168	79,068	313,235	64,895	4,888,306	563,926	893,921
Insurance	53,100	203,880	75,180	17,280	11,820	212,700	55,920		13,320	3,540	389,760	37,980	11,100
Utilities	106,685	932,594	212,630	91,760	55,930	627,070	144,640	8,604	96,485	8,135	1,245,254	139,144	11,520
Cost of Goods Sold			722,975	105,100	429,400	529,100	44,559		15,500		1,846,634	100,500	
Central Services Cost	\$\$\$\$\$\$	380,580	254,820	58,140	27,420	417,600	133,440	21,300	45,540	13,680	971,940	118,920	
Defensible Space		100,000						100,000			100,000		
Total Services & Supplies	1,282,389	3,807,195	2,249,817	631,769	976,847	3,871,462	971,577	208,972	469,750	106,325	9,486,519	978,320	925,541
Total Operating Uses	4,636,212	8,518,062	3,946,178	1,208,138	1,664,020	8,093,803	2,485,036	423,439	892,387	232,537	18,945,537	2,109,355	3,268,381
General Fund Cap. Exp.	390,100												
Utility Fund Cap. Exp.		4,940,700											
Comm. Services Cap. Exp.			522,980	694,500	174,400	1,498,950	917,050	53,000	267,200	5,000	4,133,080		
Beach Cap. Exp.												2,825,060	
Internal Services Cap. Exp.													64,800
Total Capital Expenditures	390,100	4,940,700	522,980	694,500	174,400	1,498,950	917,050	53,000	267,200	5,000	4,133,080	2,825,060	64,800
Utility Debt Service		643,129											
Comm. Serv. Debt Service			183,519		175,191	19,553	2,229		2,972	1,291	384,755		
Beach Debt Service												6,296	
Total Debt Service	-	643,129	183,519	-	175,191	19,553	2,229	-	2,972	1,291	384,755	6,296	-
Total Uses	5,026,312	14,101,891	4,652,677	1,902,638	2,013,611	9,612,306	3,404,315	476,439	1,162,559	238,828	23,463,372	4,940,711	3,333,181
Net Sources (Uses)	103,928	0	(138,724)	(20,873)	213,150	534,313	126,619	(89,955)	15,610	44,354	684,494	173,602	0

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MARCH 31, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM J(4) – APPROVAL OF STAFF’S PROPOSED FISCAL YEAR 2021-22 KEY RATE STRUCTURE FOR GOLF

Introduction: At the Board's March 10, 2021 meeting it gave direction to staff that they come back with a revised series of key rates for golf which addressed the current \$2 million in annual losses generated at the two golf courses¹, and developed an incremental plan for eliminating those losses in 3-5 years². Specifically the Board directed staff to return with:

1. Proposals for incremental increases (over the next 3-5 years) in play pass rates which are currently priced below our costs with the intent of recovering our costs;
2. Proposals for reductions in costs (none of which were proffered on March 10, 2021); and,
3. Proposals for implementation of aspects of the previous Global Golf study that we haven't implemented intended to increase revenues/decrease costs.

So now how has staff responded³?

1. They propose continuing to offer money losing *unlimited* play passes⁴;
2. They propose continuing to offer NON-RESIDENT Hyatt guests preferred pricing at less than our operational costs;
3. They propose continuing to offer NON-RESIDENT guests of parcel owners preferred pricing at less than our operational costs;
4. They propose continuing to offer *unlimited* junior play passes at preferred pricing, way, way below our operational costs, and lower than our preferred resident rates;

¹ The District livestreams its Board meetings (go to <https://livestream.com/accounts/3411104>). The livestream of the Board’s March 10, 2021 meeting (“the 3/10/2021 livestream”) appears at: <https://livestream.com/ivgid/events/9569382/videos/218606657>. The portion of that livestream where Trustee Dent alluded to this fact appears at 3:05:00 of the 3/10/2021 livestream.

² The portion of the livestream where the Board instructed staff as aforesaid, appears at 3:04:06-3:17:33 of the 3/10/2021 livestream.

³ See pages 194-203 of the packet of materials prepared by staff in anticipation of this March 31, 2021 meeting [“the 3/31/2021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0331_-_Regular_-_Searchable.pdf)].

⁴ See page 195 of the 3/31/2021 Board packet where staff’s “revised recommendation related to Golf Play Pass rates for the 2021 golf season is (to)...1) Maintain the existing rate structure to include Unlimited All-You-Can-Play passes for the 2021 season.”

5. They propose continuing to offer *unlimited* college play passes at preferred pricing, way, way below our operational costs, and lower than our preferred resident;

6. They propose continuing to allow private golf clubs to reserve preferred morning tee times well in advance of use without paying for the privilege (something we charge everyone else);

7. They propose a PALTRY 5% increase in rates intended to *maybe* raise \$35K-\$45K of additional revenue⁵ while continuing to rack up over \$2 million of annual losses/overspending;

8. They offer no concrete proposals insofar as future incremental increases in play pass rates, or others are concerned⁶, to address the over \$2 million of annual losses/overspending; and,

9. They offer no proposals whatsoever insofar as reducing costs are concerned.

If I were grading staff's performance given the Board's March 10, 2021 instruction, I would give them a D grade. And that's the purpose of this written statement.

Again Staff Have Demonstrated That They Are More Committed to Our Community's Core Golfers Than the Overwhelming Majority of the Public Who Are Compelled to Involuntarily Subsidize the Costs of Their "Taker" Neighbors: Remember, according to the golf clubs, they consist of roughly 600 members residing in 400 or so local dwelling units out of over 8,200 total local parcels. I don't know where you come from but where I come from, this is a very small VOCAL MINORITY!

As I Stated on March 10, 2021⁷, if Staff Really Wanted to be Fair (Which They Don't), Why Wouldn't They Suggest Elimination of Championship⁸ and Mountain⁹ Golf Preferred 18-23 Non-Resident "Youth" Rounds of Golf or Unlimited Play Pass Rates? So year after year staff intentionally budget to overspend at least \$7 million annually¹⁰. Why then wouldn't staff propose pricing which

⁵ See page 197 of the 3/31/2021 Board packet: "the proposed rates...for the 2021 golf season as recommended...are expected to increase revenues by an estimated \$45,000."

⁶ Although at page 195 of the 3/31/2021 Board packet staff makes the generic recommendation the Board "consider additional increases in following years to achieve increased level of cost-recovery from Golf Play Passes," it offers no specific recommendations.

⁷ See pages 273-274 of the 3/31/2021 Board packet.

⁸ See page 381 of the packet of materials prepared by staff in anticipation of the Board's March 10, 2021 meeting ["3/10/2021 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0310_-_Regular_-_Searchable_Part1.pdf)].

⁹ See page 382 of the 3/10/2021 Board packet.

¹⁰ On February 28, 2021 I sent staff and the Board a summary of proposed 2021-22 recreation and beach overspending after the Board's February 24, 2021 budget workshop on this subject. Note that unbelievably, the overspending totaled nearly \$14.5 million (see pages 277-279 of the 3/10/2021 Board packet).

reduced this shortfall? Instead, they propose pricing which extends unnecessary golf round discounts to NON-RESIDENT 18-23 year olds¹¹. I can understand why staff might want to do this for RESIDENT 18-23 year olds. But why NON-RESIDENTS? Staff is not here to drum up business from the future of this sport which is involuntarily subsidized by local parcel owners. Therefore the only answer for this gratuitous discount seems to be meting out preferred pricing to another favored collaborator. This cost which contributes to staff's bottom line is very, very easy to fix.

As I Stated on March 10, 2021¹², If Staff Really Wanted to be Fair (Which They Don't), Why Wouldn't They Suggest Elimination of Championship⁶ and Mountain¹³ Golf Preferred "Guest" Round of Golf Rates? Similarly, staff propose pricing which extends unnecessary golf round discounts to the guests of picture pass holders¹¹. Yet if one studies the user fees at the District's other recreational venues, one will learn there is no such thing as a preferred guest fee. So why just golf? Staff is not here to parse out discounts to a select few and not all of our community which is involuntarily subsidized by local parcel owners. This unnecessary cost which contributes to staff's bottom line is very, very easy to fix.

If Staff Really Want to be Fair (Which They Don't), Why Wouldn't They Suggest Elimination of Hyatt Hotel Preferred¹⁴ Golf Rates? Similarly, staff propose pricing which extends unnecessary golf discounts to Hyatt Hotel guests¹¹. Yet if one studies user fees at the District's other recreational venues, one will learn there is no such thing as a preferred Hyatt Hotel guest fee. So why just golf? Again, staff is not here to parse out discounts to a select few and not all of our community which is involuntarily subsidized by local parcel owners. This unnecessary cost which contributes to staff's bottom line is very, very easy to fix.

Since Staff Continue to Refuse to Propose Recommendations to Reduce Costs, Increase Revenues, and Bridge the \$2 Million Annual Shortfall Caused by Their Overspending Assigned to Golf, I Will: How about,

1. Eliminate altogether money losing *unlimited* play passes. Return to the multiple of 10s play passes proposed at the Board's March 10, 2021 meeting;
2. Eliminate altogether preferred pricing for Hyatt guests;
3. Eliminate altogether preferred pricing for parcel owner's "guests;"
4. Eliminate altogether preferred pricing for *unlimited* junior play passes;

¹¹ On March 6, 2021 I sent staff and the Board an e-mail wherein I asked they eliminate this unnecessary, discriminatory and wasteful user fee which forces local property owners to subsidize the golf played by this element of our community (see pages 281-282 of the 3/10/2021 Board packet).

¹² See page 274 of the 3/31/2021 Board packet.

¹³ See page 382 of the 3/10/2021 Board packet.

¹⁴ See page 196 of the 3/31/2021 Board packet.

5. Eliminate altogether preferred pricing for *unlimited* college play passes;

6. Require golf clubs to pay like everyone else for advance reserved preferred tee times. If they refuse to pay, only allow them to reserve in advance after let's say 11 o'clock A.M;

7. Increase the cost of 10 play passes by more than the PALTRY recommended 5% increase. 20% seems far more reasonable (remember, we're supposed to be on a path to get to break even pricing in 3-5 years);

8. Implement a REAL yield management program where the cost of a round of golf is slashed the closer it gets to a tee time with the idea of filling every possible tee time within an operational day (just like the airline industry does); and,

9. Eliminate all the freebies. This would include school and university golf clubs and their tournaments.

Conclusion: It's business as usual. Budget to overspend. Rarely if ever reduce expenses. And continue to give away the store to staff's preferred collaborators under the disingenuous guise of "it's promotion stupid" or we're creating a generation of our next customers, to local property owners' detriment. Given staff' massive overspending and over \$2 million of annual losses, I ask that the Board make the radical modifications I have suggested. In my opinion this is the only way the District's financial shortfall can be reduced.

And to those asking why our Recreation ("RFF") and Beach ("BFF") Facility Fees are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS MARCH 31, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM J(4) – APPROVAL OF STAFF’S PROPOSED FISCAL YEAR 2021-22 KEY RATE STRUCTURE FOR GOLF – A SECOND LOOK

Introduction: At the Board's March 10, 2021 meeting it gave direction to staff they come back with a revised series of key rates for golf which addressed the current \$2 million plus in annual losses generated at the two golf courses¹. In response staff now propose a PALTRY 5% increase in rates intended to *maybe* raise \$35K-\$45K of additional revenue² while continuing to rack up well over \$2 million of annual losses/overspending. I wanted to compare this proposed increase in revenues compared to staff's increase in personnel costs. And that's the purpose of this updated written statement.

The District's 2020-21 Budgeted Personnel Costs at the Champ and Mountain Golf Courses: The District's approved 2020-21 budget is on line³. Budgeted expenditures at both the Championship and Mountain Golf courses appear at Schedule B-13, page 12. I have attached this page as Exhibit "A" to this written statement, and placed asterisks next to the budgeted personnel costs at both golf courses. \$1,622,844 at the Champ course, and \$527,137 at the Mountain course.

The District's Proposed 2021-22 Budgeted Personnel Costs at the Champ and Mountain Golf Courses: Most people don't even think we have a proposed 2021-22 budget, let alone for the Champ and Mountain Golf courses. To those I say you're naïve. At the Board's February 24, 2021 Budget Workshop meeting Finance Director Navazio snuck in that proposed budget the day of the meeting⁴. And what does this proposed budget state for Champ and Mountain Golf course personnel costs? \$1,696,361 for the Champ course, and \$576,369 for the Mountain Golf courses.

The District's Proposed 2021-22 Budgeted Personnel Costs at the Champ and Mountain Golf Courses Combined Are *More* Than 5% Greater Than 2020-21's Budgeted Personnel Costs: 4.53% greater at the Champ Golf course, 9.34% greater at the Mountain Golf course, and a combined 5.71% greater at both courses!

¹ The District livestreams its Board meetings (go to <https://livestream.com/accounts/3411104>). The livestream of the Board's March 10, 2021 meeting ("the 3/10/2021 livestream") appears at: <https://livestream.com/ivgid/events/9569382/videos/218606657>. The portion of that livestream where Trustee Dent alluded to this fact appears at 3:05:00 of the 3/10/2021 livestream.

² See page 197 of the 3/31/2021 Board packet: "the proposed rates...for the 2021 golf season as recommended...are expected to increase revenues by an estimated \$45,000."

³ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/FINAL_IVGID_2020.2021_APPROVED_BUDGET_FORM_4404LGF.pdf.

⁴ See page 8 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/F.2.2_-_Budget_Workshop_Presentation_022421.pdf. This page is attached as Exhibit "B" of this written statement, and I have placed an asterisk next to proposed personnel expenditures.

Which Means Staff's Proposed Paltry 5% Rate Increase Won't Even Cover the One Year Increase in Personnel Costs: \$73,517 greater at the Champ Golf course, \$49,232 greater at the Mountain Golf course, and a combined \$122,749 greater at both courses! Compare this to the proposed \$35,000-\$45,000 in increased revenues as a result of staff's proposed paltry 5% in increased rates².

Conclusion: I've said this before and I will repeat it again. The deeper one digs into IVGID's inner workings, the more layers one peels off the IVGID onion, the uglier it gets. And this discussion proves my point...again. So Board members. You're either with the overwhelming majority of the community that doesn't golf, or you're with the 600 or less vocal minority who do. Which is it? And if we can't operate the golf courses at a break even or on a positive cash flow basis, AND WE CAN'T, maybe it's time to investigate either selling or redeveloping them? Or does the non-golfing community get shackled with these unwarranted subsidies for a vocal few for the rest of our lives?

And to those asking why our Recreation ("RFF") and Beach ("BFF") Facility Fees are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

EXHIBIT "A"

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,509,876	1,635,000	1,739,948	1,258,610
Employee Benefits	383,157	470,000	524,010	364,034
Services and Supplies	2,392,390	2,591,800	2,835,820	2,094,835
Capital Outlay	-	568,200	1,637,000	-
Subtotal Championship Golf Course	4,285,423	5,265,000	6,736,778	3,717,479
Mountain Golf Course				
Salaries and Wages	340,012	355,000	432,056	409,731
Employee Benefits	93,523	103,000	119,791	117,206
Services and Supplies	526,907	562,000	629,239	614,272
Capital Outlay	-	2,188,200	395,791	-
Subtotal Mountain Golf Course	960,442	3,208,200	1,576,877	1,141,209
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	76,190	85,000	88,583	446,134
Employee Benefits	37,739	41,000	47,500	193,412
Services and Supplies	368,598	412,840	429,908	865,037
Capital Outlay	-	180,400	100,000	-
Subtotal Facilities	482,527	719,240	665,991	1,504,583
Ski				
Salaries and Wages	3,072,710	2,970,000	3,135,849	3,135,849
Employee Benefits	925,074	980,000	1,050,665	1,050,665
Services and Supplies	3,833,164	3,600,100	3,868,386	3,888,829
Capital Outlay	-	1,640,850	1,614,000	-
Subtotal Ski	7,830,948	9,190,950	9,668,900	8,075,343
Community Programming (including Rec Center)				
Salaries and Wages	1,156,579	1,210,000	1,260,756	1,037,021
Employee Benefits	321,005	355,000	394,888	327,605
Services and Supplies	819,388	932,300	948,388	847,529
Capital Outlay	-	344,650	489,000	-
Subtotal Community Programming	2,296,972	2,841,950	3,093,032	2,212,155
Parks				
Salaries and Wages	337,927	338,000	342,681	313,796
Employee Benefits	75,544	75,000	86,061	82,979
Services and Supplies	401,968	354,800	459,377	459,760
Capital Outlay	-	2,158,752	172,440	-
Subtotal Parks	815,439	2,926,552	1,060,559	856,535
Tennis				
Salaries and Wages	136,149	135,000	128,372	108,530
Employee Benefits	26,172	26,000	29,635	28,038
Services and Supplies	91,223	101,490	105,270	90,213
Capital Outlay	-	201,950	1,210,600	-
Subtotal Tennis	253,544	464,440	1,473,877	226,781
Community Services Administration				
Salaries and Wages	153,065	170,000	181,948	147,970
Employee Benefits	43,445	55,000	70,030	61,384
Services and Supplies	166,775	177,400	208,972	206,432
Capital Outlay	-	-	90,000	-
Subtotal Comm. Serv. Administration	363,285	402,400	550,950	415,786
Debt Service - G.O. Revenue Supported Bond				
Principal	-	355,188	362,075	-
Interest	-	29,166	21,097	-
Subtotal Debt Service	-	384,354	383,172	-
Subtotal - Comm. Services Expenditures	17,288,580	25,403,086	25,210,136	18,149,871
Transfers Out	3,678,473			5,594,546
Transfers Out	329,848			
ENDING FUND BALANCE	13,333,953	12,360,444	10,764,163	7,316,179
TOTAL COMMITMENTS & FUND BALANCE	34,630,854	37,763,530	35,974,299	31,060,596

Incline Village General Improvement District

Community Services Special Revenue Func

EXHIBIT "B"

Status of Development of FY2021/22 Budget

	General Fund	Utility Fund	Golf Champ	Golf Mountain	Facilities	Diamond Peak	Recreation	Community Services Admin	Parks	Tennis	Community Services Fund(s)	Beach Fund	Internal Services Fund
Sources:													
Ad Valorem	1,770,000												
Consolidated Tax	1,755,000												
Charges for Services	2,400	12,402,440	3,767,485	922,166	1,833,022	10,148,735	1,364,897	(738,000)	60,615	158,100	17,517,019	1,611,800	
Facility Fee - Operations			32,808	221,454	41,010	(1,640,400)	1,222,098	1,041,164	729,978	114,828	1,762,940	658,455	
Facility Fee - Capital			524,892	697,235	172,263	567,954	918,736	53,320	266,598	8,203	3,605,321	302,172	
Facility Fee - Debt			189,649		180,466	24,619	8,203		5,152	2,051	410,150	7,748	
Invest Inc.	131,400	148,500				22,500		30,000			52,500	11,250	
Misc. Rev.				40,690		77,240				12,100	130,230		
Intergovernmental - Operating Grants		31,000					17,000		17,800		34,800		
Interfund		241,400				14,985			84,926		99,911		3,333,181
Central Services Revenue	1,471,440												
Use of Fund Balance		1,278,551				530,996					530,996	2,522,888	
Total Sources	5,130,240	14,101,891	4,513,954	1,881,765	2,226,761	10,146,619	3,530,934	386,484	1,178,169	283,182	24,147,867	5,114,313	3,333,181
Uses:													
Salaries & Wages	2,222,907	3,106,239	1,309,128	449,026	490,303	3,129,501	1,159,077	154,058	336,304	107,993	7,135,390	893,972	1,531,893
Employee Benefits	1,130,916	1,604,628	387,233	127,343	196,870	1,092,840	354,382	60,409	86,333	18,219	2,323,628	237,063	810,947
Total Personnel	3,353,823	4,710,867	1,696,361	576,369	687,173	4,222,341	1,513,459	214,467	422,637	126,212	9,459,018	1,131,035	2,342,840
Professional Services	347,975	132,050	7,980	4,170	1,170	23,700	5,850		1,170	585	44,625	17,850	9,000
Services & Supplies	774,629	2,058,091	976,232	355,319	451,107	2,061,292	587,168	79,068	313,235	64,885	4,888,306	563,926	893,921
Insurance	53,100	203,880	75,180	17,280	11,820	212,700	55,920		13,320	3,540	389,760	37,980	11,100
Utilities	106,685	932,594	212,630	91,760	55,990	627,070	144,640	8,604	96,485	8,135	1,245,254	139,144	11,520
Cost of Goods Sold			722,975	105,100	429,400	529,100	44,559			15,500	1,846,634	100,500	
Central Services Cost		380,580	254,820	58,140	27,420	417,600	133,440	21,300	45,540	13,680	971,940	118,820	
Defensible Space		100,000				100,000					100,000		
Total Services & Supplies	1,282,389	3,807,195	2,249,817	631,769	976,847	3,871,462	971,577	208,972	469,750	106,325	9,486,519	978,320	925,541
Total Operating Uses	4,636,212	8,518,062	3,946,178	1,208,138	1,664,020	8,093,803	2,485,036	423,439	892,387	232,537	18,945,537	2,109,355	3,268,381
General Fund Cap. Exp.	390,100												
Utility Fund Cap. Exp.		4,940,700											
Comm. Services Cap. Exp.			522,980	694,500	174,400	1,498,950	917,050	53,000	267,200	5,000	4,133,080		
Beach Cap. Exp.												2,825,060	
Internal Services Cap. Exp.													64,800
Total Capital Expenditures	390,100	4,940,700	522,980	694,500	174,400	1,498,950	917,050	53,000	267,200	5,000	4,133,080	2,825,060	64,800
Utility Debt Service		643,129											
Comm. Serv. Debt Service			183,519		175,191	19,553	2,229		2,972	1,291	384,755		
Beach Debt Service												6,296	
Total Debt Service		643,129	183,519		175,191	19,553	2,229		2,972	1,291	384,755	6,296	
Total Uses	5,026,312	14,101,891	4,652,677	1,902,638	2,013,611	9,612,306	3,404,315	476,439	1,162,559	238,828	23,463,372	4,940,711	3,333,181
Net Sources (Uses)	103,928	0	(138,724)	(20,873)	213,150	534,313	126,619	(89,955)	15,610	44,354	684,494	173,602	0

