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# NOTICE OF MEETING

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The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 PM on February 22, 2023 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

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

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A. PLEDGE OF ALLEGIANCE\*

B. ROLL CALL OF TRUSTEES\*

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

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

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

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

1. Verbal Update and Discussion with Federal Legislative Advocate Marcus Faust as it relates to advocacy at the Federal level (Requesting Staff Member: District General Manager Indra Winquest) **pg. 4-7**
2. Fleet Division Presentation (Requesting Staff Member: Director of Public Works Brad Underwood; Presented by Fleet Manager Rich Allen) **pg. 8-28**
3. Fiscal Year 2022/23 Second Quarter Budget Update: District Financial Results Through December 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio) **pg. 29-79**
4. Fiscal Year 2022/23 Second Quarter Budget Update: Popular Capital Improvement Project (CIP) Status Report Through December 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio) **pg. 80-88**

F. CONSENT CALENDAR (for possible action)

1. **SUBJECT:** Review, Discuss, and Approve Revisions to Policy 3.1 per Board Direction on 2/8/2023 (Requesting Trustee: Trustee Sara Schmitz) **pg. 89-96**

*Recommendation for Action:* That the Board of Trustees Review, Discuss, and Approve Revisions to Policy 3.1 per Board Direction on 2/8/2023

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## Incline Village General Improvement District

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

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

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

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# NOTICE OF MEETING

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

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G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, discuss and provide direction on the District General Manager evaluation process and the potential weighting of District General Manager goals as part of the evaluation process (Requesting Trustee: Trustee Sara Schmitz) *pg. 97-139*

*Recommendation for Action:* That the Board of Trustees review, discuss and provide direction on the District General Manager evaluation process and the potential weighting of District General Manager goals as part of the evaluation process

2. **SUBJECT:** FY2023/24 Budget Workshop #2- Review and Discuss the Following (Requesting Staff Members: District General Manager Indra Winquest and Director of Finance Paul Navazio): *pg. 140-194*

Follow-up Items from January 25th Budget Workshop

Board Policies - Multi-Year Capital Planning / Capital Project Budgeting DRAFT Multi-Year Capital Improvement Plan Update

Board Priority Projects

Capital Program Highlights - By Fund / Department / Venue Fleet Replacement Plan

Capital Maintenance/Expense Projects

*Recommendation for Action:* Review, discuss and provide direction to inform ongoing development of the District's FY2023/24 budget.

3. **SUBJECT:** Review, Discuss, and Provide Direction as it Relates to the Flashvote Survey on the Incline Beach House Project (Requesting Trustee: Chairman Matthew Dent) *pg. 195-201*

*Recommendation for Action:* That the Board of Trustees Review, Discuss, and Provide Direction as it Relates to the Flashvote Survey on the Incline Beach House Project

4. **SUBJECT:** Review, Discuss, and Consider Declining to Assert Privilege in Redactions to Three Related Public Records Requests for Special Counsel Invoices and Correspondence (Requesting Trustee: Chairman Matthew Dent) *pg. 202-213*

*Recommendation for Action:* That the Board of Trustees review, discuss, and potentially decline to assert privilege as it relates to three related public records requests for special counsel invoices and correspondence.

5. **SUBJECT:** Review, Discuss, and Provide Direction on Redactions for Pending Public Records Requests (Requesting Trustee: Chairman Matthew Dent) *pg. 214-215*

*Recommendation for Action:* That the Board of Trustees Review, discuss, and provide direction on redactions for pending public records requests.

H. **REVIEW OF THE LONG RANGE CALENDAR (for possible action) *pg. 216-219***

I. MEETING MINUTES (for possible action) *pg. 220-300*

1. Review and Possibly Approve Meeting Minutes from January 11, 2023

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# NOTICE OF MEETING

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

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- J. FINAL PUBLIC COMMENTS - Limited to a maximum of three (3) minutes in duration.
- K. BOARD OF TRUSTEES UPDATE
- L. ADJOURNMENT (for possible action)

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## CERTIFICATION OF POSTING OF THIS AGENDA

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

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

/s/ Melissa Robertson

Melissa Robertson

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

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

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

# Federal Affairs Report: Incline Village General Improvement District February 2023

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MARCUS G. FAUST, P.C.  
ATTORNEY AND COUNSELOR AT LAW  
300 NEW JERSEY AVE. NW, SUITE 900 WASHINGTON, D.C. 20001  
(202) 547-5400

## **Marcus G. Faust, P.C. (MGFPC) has continuously worked to advocate and advance Incline General Improvement District's federal project priorities, which are at a critical and timely stage, as follows:**

- To date, millions of dollars has come to IVGID specifically for the Effluent Export Pipeline project<sup>1</sup>, and now the Effluent Pond Lining Project, through the U.S. Army Corps of Engineers (Army Corps) Section 595 Rural Western Water Program (595 Program), which provides funding to Nevada and 6 other western states.<sup>2</sup>
- In 2016, MGFPC worked with Congress to enact project selection criteria (Section 1186, WIIN Act 2016) to shape the way the 595 program was managed to prioritize IVGID's projects, which were ready to perform absent federal funding
- Building on its successful history, IVGID has been working to execute a project partnership agreement for the Effluent Pond Lining Project with the Army Corps and our firm has been helping in the process
  - We worked with the Nevada Delegation to encourage USACE to allocate federal funding for the Pond Lining Project from 595 Program funds that were already appropriated for other projects that couldn't perform or where funds remained unspent
  - From that process, the USACE secured \$2 million to contribute to the costs of the Effluent Pond Lining project
    - In the past year, we arranged and attended multiple meetings with Roberta Tassej, Civil Works Senior Project Manager at the USACE over the Section 595 program
    - Our January meeting confirmed the federal share of ~\$5.7 million is available now
    - With funds in hand, the Project Partnership Agreement is in a final 2-month review process
- At the end of 2021, we learned of a major barrier to funding the Effluent Export Pipeline project—the Section 595 program reached its authorized spending cap (\$435 million)
  - When that happens programs are unable to absorb *new* appropriated federal funding
  - This would include the \$11 billion in construction funds the Army Corps received as part of the Infrastructure Investment and Jobs Act or whatever funding Congress provides in its federal budget.
- To resolve this, MGFPC crafted an amendment to the 595 Program that would ensure federal funding could continue for projects like the Effluent Export Pipeline as follows:
  - MGFPC worked with Nevada House members (Lee, Amodei, Titus) and Senate members to garner bipartisan support to increase the authorized spending cap for the 595 Program

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<sup>1</sup> 2006-2013 Segment 1,3-South, 3-North, 1-5, Sand Harbor, Spooner Pump, Phase II engineering – Total \$20M (USACE Share \$15,446,250)

<sup>2</sup> Congress combined the Section 595 Rural Nevada program into one big pot in WRRDA 2014 (Section 4008) with other states Wyoming, Idaho, Montana, New Mexico, and Utah (Arizona was added in 2020) - the program was renamed the Section 595 Rural Western Water Program and capped at \$435 million

# Federal Affairs Report: Incline Village General Improvement District

## February 2023

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- The House WRDA bill increased the spending cap by an additional \$365 million bringing the program total to \$800 million; the Senate bill increased the cap by \$50 million
- In December, Congress enacted the Water Resources Development Act legislation as part of the James M. Inhofe National Defense Authorization Act and the final version included this provision to increase the 595 Program spending cap to \$800 million
- This means that the 595 Program now has enough authorized spending room to sustain larger projects like the Effluent Export Pipeline and it can absorb real dollars as allocated by Congress or within the Army Corps
  - Congress is about to start the FY 24 process and our priority will be to seek additional funding for the 595 Western Rural Water program to the benefit of IVGID
- MGFC also sought other opportunities outside of the Army Corps programs to provide funding for IVGID's projects through the Fiscal Year 2023 Congressional Appropriations process
  - \$1.6 million for the Effluent Export Pipeline was provided in the FY23 Omnibus Appropriations Act
    - Funding came through the Environmental Protection Agency Clean Water SRF program
    - Funds available for use now – 20% local match
  - \$10 million for water infrastructure upgrades for fire protection through the Lake Tahoe Restoration Act
    - IVGID's Crystal Peak Road Watermain Replacement project and Slott Creek Waterline Improvements would be eligible for this funding as governed by Tahoe Regional Planning Authority's Environmental Improvement Project (EIP) list

**MGFC advanced IVGID's other important regional federal priorities related to public recreation, hazardous fuels management, and ongoing investment in infrastructure around the Tahoe Basin.**

**This effort has been supported by the relationships that MGFC has built on behalf of IVGID with the Nevada Congressional Delegation, U.S. Army Corps of Engineers, and U.S. Forest Service**

- Advanced the *Incline Village Fire Protection Act* in Congress to transfer federal parcels to IVGID to enhance public recreation and fuels management in Incline Village
  - The bill was incorporated into HR 5243 Northern Nevada Economic Development, Conservation, and Military Modernization Act, which qualified for consideration in the *must pass* FY23 National Defense Authorization bill
    - HR 5243 was the Delegation's top priority going into the NDAA negotiations
    - Only those parts of the Northern lands package that survived had a direct nexus to the expansion of the Fallon Naval Air Station
    - The other bills in the package, including IVGID's legislation, were striped from the NDAA bill much to the objection of the Delegation.
    - The Incline Village Fire Protection Act will be reintroduced in the coming weeks
- As part of the Water Resources Development Act of 2022, Congress increased the spending limit of the Tahoe Basin Section 108 Program by \$25 million
  - This program has helped to fund stream restoration at Incline Creek and Third Creek in partnership with the Army Corps

## Federal Affairs Report: Incline Village General Improvement District February 2023

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- MGFPC has supported advocacy efforts in Washington, D.C. for Tahoe Water for Fire Suppression Partnership of which IVGID is a member.
  - IVGID supported federal legislation to extend Lake Tahoe Restoration Act (LTRA) programs through 2034
    - LTRA programs fund public recreation, hazardous fuels projects, and water infrastructure projects that are important to IVGID
    - The bill will be reintroduced in the 118<sup>th</sup> Congress
  - IVGID jointly supported a federal funding request for Tahoe water infrastructure projects for fire suppression as authorized in the Lake Tahoe Restoration Act
    - As noted above, \$10 million was appropriated in the FY23 Omnibus Appropriations bill for this purpose
  - We continue to work within the partnership to advocate that the Federal Emergency Management Agency Hazard Mitigation program assistance make regional water infrastructure upgrades for fire protection an eligible use *before* a wildfire event happens; this would be another avenue for federal funding for water infrastructure if FEMA expands its programming.

This report also serves as the end of the calendar year report for 2022.

| Term      | Fees        | Federal Grant Amount Received |
|-----------|-------------|-------------------------------|
| 2005/2006 | \$50,000    | \$6,952,500                   |
| 2006/2007 | \$50,000    | \$3,412,500                   |
| 2007/2008 | \$56,649.96 | \$900,000                     |
| 2009      | \$57,333.55 | \$2,374,770                   |
| 2010      | \$56,800.98 | \$1,168.742                   |
| 2011      | \$57,388.98 | \$233,748                     |
| 2012      | \$57,128.33 | \$2,835,311                   |
| 2013      | \$57,158.14 | \$356,250                     |
| 2014      | \$57,431.00 |                               |
| 2015      | \$56,649.96 |                               |
| 2016      | \$57,181.04 | \$240,000                     |
| 2017      | \$58,662.32 | \$70,000                      |
| 2018      | \$57,718.99 | \$46,000                      |
| 2019      | \$63,157.37 |                               |
| 2020      | \$65,296.94 |                               |
| 2021      | \$65,000.00 |                               |
| 2022      | \$67,086.78 |                               |
| TOTALS    | \$990,644   | \$17,422,248                  |

For every dollar spent in Legislative Advocacy fees, we have received \$17.58 back in Federal funding.

2023: There is \$1,600,000 is coming for the Effluent Export Pipeline and \$204,000 STPUD Fire Suppression.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Brad Underwood, P.E.  
Director of Public Works

**SUBJECT:** Fleet Division Presentation

**RELATED STRATEGIC  
PLAN INITIATIVE(S):**

**Long Range Principle #5 – Assets and Infrastructure:** The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

**RELATED DISCRICT  
POLICIES, PRACTICES,  
RESOLUTIONS OR**

**ORDINANCES:** **Board Policy 12.1.0** - Multi-Year Capital Planning  
**Board Policy 13.1.0** - Capital Project Budgeting  
**Board Policy 20.1.0** - Purchasing Policy for Goods and Services

**DATE:** February 22, 2023

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**I. RECOMMENDATION**

This is an informational report, no action is required by the Board of Trustees.

**II. BACKGROUND**

The original Fleet garage began operations in the early 1960's and was located in the lower level of the current Administration building. The District's initial fleet consisted of four vehicles: a dump truck, a backhoe and two pick-up trucks.

Today, Fleet is a Division of the Public Works Department and looks much



different from the early days of the 1960's. The Fleet Division has seven full-time staff (six mechanics and a Fleet Superintendent) maintaining 647 pieces of equipment (inclusive of vehicles), ranging from golf carts to loaders and everything in between. The maintenance occurs in three separate repair facilities, with the main facility located at Sweetwater and satellite facilities at Diamond Peak Ski Resort and Championship Golf Course, all operating year round. An additional seasonal facility is located at Mountain Golf Course.

The Fleet Division's primary responsibility is to maintain all of the District's equipment (inclusive of vehicles) throughout their service life. Additionally, they have the following responsibilities: preparing fleet capital budgets for all IVGID Departments, purchase of new equipment to include writing technical specifications, disposal of equipment that has reached its life expectancy, training of equipment operators for safe operations, set-up of new equipment, District welding and fabrication services, tracking equipment maintenance and fuel costs, and managing the underground fuel storage tanks.

There are industry standards that provide a guide for proper staffing levels for fleet operations. The National Association of Fleet Administration (NAFA) sets these standards using Vehicle Equivalency Units (VEU). One VEU represents the labor required to maintain a 4-door, two-wheel drive vehicle. VEUs for other equipment varies based upon their maintenance requirements in relationship to this baseline vehicle.

The standard set for one journeyman mechanic to maintain on a yearly basis is between 62.5 and 73 VEUs. The VEU count for all equipment is 594. Using the higher performing mark of 73 VEUs per mechanic, results in eight fulltime mechanics needed per the guidelines of NAFA to maintain the District's equipment. However, the Fleet Division currently performs the necessary maintenance work with six mechanics, two fewer than the recommended National Standards. These industry standards for VEU measurements do not take into account the activities of administration, budgeting, accounting, parts purchasing and inventory, welding and fabrication, and operator training. Many of these additional activities are performed by the Superintendent, but some are performed by IVGID Fleet mechanics.

The Fleet Division charges out the maintenance performed on each piece of equipment or vehicle to the various departments as an internal service allocation. The labor rate used for this allocation takes into account all expenses including wages and benefits, depreciation of fleet shop equipment, and outside services and operating supplies. The service labor rate for FY 22/23 was determined to be \$99 per hour and equipment parts are billed at cost.

The Fleet Superintendent has established a fleet replacement schedule for the District's equipment and vehicles based upon National Standards and the historical useful life of the District's fleet. The Fleet Replacement plan tracks each venue's fleet detailing each vehicle and equipment. This information is the basis for the eventual capital budget for fleet and equipment replacement. The procurement process for fleet is primarily done through government contracts such as Sourcewell, GSA, HGCA, Nevada State Purchasing Program and the District is eligible to buy from other state contracts.

The Fleet Superintendent may adjust the replacement schedule based upon an individual piece of equipment's performance. The equipment is inspected and evaluated annually for condition and usage before being officially scheduled for replacement in the Capital Improvement Program. The evaluation includes a review of total lifetime to date repair costs, oil analysis for condition assessment (engines, transmissions, drivetrains and hydraulic systems), annual and lifetime usage. Replaced vehicles may be repurposed to other areas within the District. Traditionally, these vehicles have been repurposed to the Fleet, Golf, Buildings, or IT Divisions.

Currently, fleet replacement is budgeted each year in the specific Department's budget. This can create extreme high's or low's in the Capital budget for a Department depending on the equipment replacement needs in any single year. The Board may consider another option by establishing an Equipment Replacement Fund by venue that would be used to fund Capital equipment replacement purchases. Each Department would be charged a monthly vehicle "rental" fee that would be based upon the total projected cost of the equipment and the established life expectancy, which would be transferred into the Equipment Replacement Fund. In establishing such a fund, each Department would have a full understanding of the annual budget impact of fleet costs and may consider adjustments to their fleet to manage costs.

### **III. BID RESULTS**

There are no bid results associated with this Memorandum.

### **IV. FINANCIAL IMPACT AND BUDGET**

There is no financial impact from the information contained in this Memorandum.

### **V. ALTERNATIVES**

Not applicable.

**VI. COMMENTS**

There are no comments associated with this Memorandum.

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

The Fleet Division is responsible for the ongoing improvement of the District's rolling stock.

**VIII. 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.

**IX. ATTACHMENTS**

1. Fleet Division PowerPoint Presentation by Rich Allen, Fleet Superintendent

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

This Memorandum is for informational purposes and no decision is needed from the Board of Trustees.

Board of Trustees  
Fleet Division Presentation  
February 22, 2023





# Fleet Beginnings

## Original Garage

- Early 1960's downstairs at the back of Administration building

## Original Fleet

- One 5-yard dump truck
- One backhoe
- Two pick-up trucks

# Fleet Statistics - 2023

- Equipment Total: 647
- Seven (7) full time year-round Staff
- Three (3) full time year-round repair facilities:
  - Public Works Sweetwater facility
  - Diamond Peak Ski Resort
  - Championship Golf Course
- One (1) seasonal repair facility:
  - Mountain Golf Course



# Fleet Division Responsibilities

- Capital Improvement Plan budgets
- Equipment purchase bid technical specifications
- Purchase, replace and dispose of vehicles and equipment
- Operator training (Occupational Safety Health Administration and State Laws)



*Championship Golf Shop*

# Fleet Division Responsibilities

## (continued)

- Prepare/set-up vehicles & equipment for specific service requirements
- Maintain/repair vehicles & equipment throughout their service life
- Welding & metal fabrication services
- Captures all maintenance/fuel costs & bill customers
- Manage underground fuel storage tanks & waste oil disposal







# Measurement of Staffing Levels

- Industry Standards: Vehicle Equivalency Units (VEU)
- One VEU represents the maintenance labor created by a 4-door two-wheel drive midsize car.
- A journeyman mechanic in an efficiently run shop can maintain between 62.5 and 73 VEUs per year.
- More information at <https://www.government-fleet.com/146344/calculating-mechanic-staffing-requirements>
- Current VEU count for IVGID is 594 and should employ 8 fulltime mechanics (594 VEUs divided by 73 VEUs per year).
- VEU measurements do not take into account activities of Budgeting, Administrative, Accounting, Parts Purchasing/Inventory, Welding and Fabrication, and Operator Training that all fall into Fleet Responsibilities



# Fleet Staffing

- Fiscal Year 2014/2015
  - 6 Employees: 1 Superintendent, 5 Mechanics
  - 613 pieces of equipment
  - Total VEU of 528
  - 106 VEU per mechanic
- Fiscal Year 2015/2016
  - 7 employees: 1 Superintendent, 5 Mechanics, 1 Assistant Mechanic
  - 647 pieces of equipment
  - Total VEU of 588
  - 98 VEU per mechanic
- Fiscal Year 2022/2023
  - 7 employees: 1 Superintendent, 6 Mechanics
  - 647 pieces of equipment
  - Total VEU of 594
  - 99 VEU per mechanic

# VEU Examples by Equipment Type

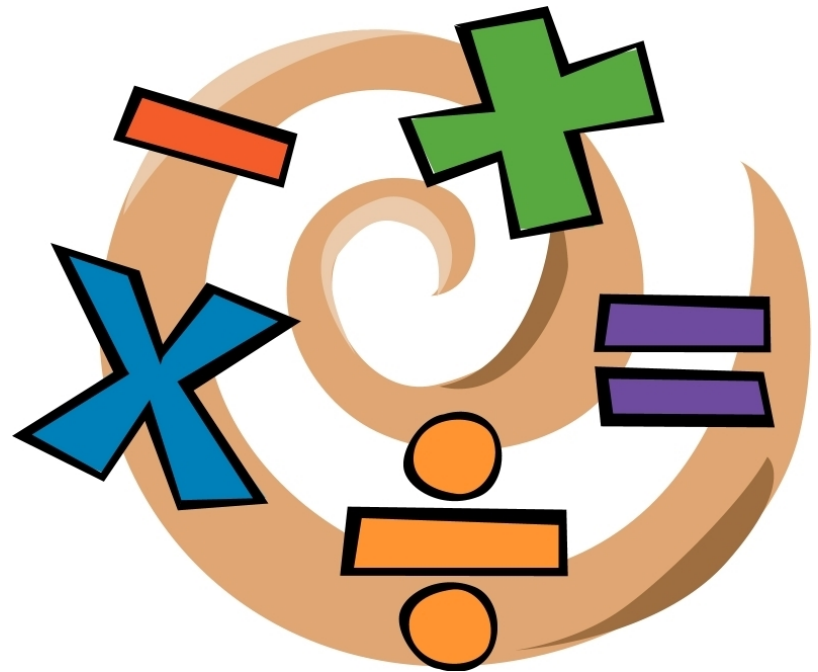
| Equipment/Vehicles                 | Average VEUs |
|------------------------------------|--------------|
| 4 door, two-wheel drive vehicle    | 1 each       |
| Brush Saws                         | .27 each     |
| Snowblower                         | .78 each     |
| Small Water Pump                   | .96 each     |
| Three SUVs                         | 1.34 each    |
| One Backhoe                        | 1.82 each    |
| Two 36 Passenger Bus               | 3.762 each   |
| Three 950G Wheel Loader            | 2.373 each   |
| Seventeen ½ ton pickups            | 1.341 each   |
| Five Snowcats (without attachment) | 10.045 each  |
| One Fairway Mower                  | 7.262 each   |



*Snowcat*

# Fleet Unit of Service (Labor Rate)

- All expenses incurred by Fleet include wages and benefits, depreciation of shop equipment, and services/operating supplies divided by total labor hours
- 2022/23 Budget internal service labor rate is \$99 per hour
- Equipment parts are billed at cost





# Current Outside Vendor Labor Rates

- **Cashman Equipment** (Heavy Equipment Repair)  
\$168 per hour in shop \$198 field service plus \$153 per hour travel
- **Cashman Power Generation** (Standby Generator Repair)  
\$165 per hour plus \$120 per hour travel
- **Kassbohrer All Terrain Vehicles** (Snow Grooming Equipment Repair)  
\$145 per hour plus \$85 per hour plus \$1.95 per mile travel
- **Silver State International** (Large Truck and Trailer Repair)  
\$192 per hour plus \$192 per hour travel time plus \$3.00 per mile
- **Belkorp Ag** (John Deere Turf Equipment) - \$190 per hour and \$190 per hour travel
- **Turf Star** (Toro Turf Equipment Repair)  
\$170 per hour plus \$350 travel for Incline Village
- **Champion Chevrolet** (Light Trucks and Vehicles Repair) - \$178 per hour
- **Wolf Machine** (Machine Shop & Welding/ Fabrication Service) - \$125 per hour
- **Auto Service by Allan** (Local Incline Village Shop) - \$140 per hour

# Equipment Count and Fleet Charges

Fiscal year 2021/2022

| Department        | Equipment Count                        | Fleet Department Charges |
|-------------------|--|--------------------------|
| Administration    | 10                                     | \$3,490                  |
| Public Works      | 159                                    | \$232,842                |
| Golf              | 328                                    | \$472,587                |
| Facilities        | 6                                      | \$1,444                  |
| Ski               | 65                                     | \$340,544                |
| Recreation Center | 4                                      | \$8,076                  |
| Parks             | 62                                     | \$23,515                 |
| Beaches           |  | \$30,801                 |
| Engineering       | 3                                      | \$2,016                  |
| Buildings         | 10                                     | \$15,302                 |
|                   | Total Fleet Interfund Services Revenue | \$1,130,616              |

# Fleet Department Costs

Fiscal year 2021/2022

| <b>Expense Item</b>    | <b>Cost</b> |
|------------------------|-------------|
| Labor (Fully Burdened) | \$738,638   |
| Material               | \$374,137   |
| Other Operating Costs  | \$31,806    |
| Contractual Services   | \$101,860   |



# Methods used in Equipment Replacement Process

- Begin with recommended years of service life
- Total lifetime cost of repairs
- Oil analysis for condition assessment
- Annual and lifetime usage are evaluated





# Equipment Replacement Schedule Guidelines

| <b>Equipment / Vehicle</b>         | <b>Replacement Schedule</b> |
|------------------------------------|-----------------------------|
| <b>Pickup &amp; Service Trucks</b> | 10 years                    |
| <b>Fairway Mowers</b>              | 10 years                    |
| <b>Snowmobiles</b>                 | 6 years                     |
| <b>Snowcats</b>                    | 10 years                    |
| <b>Fairway Aerator</b>             | 3 years                     |
| <b>Senior Transportation SUV</b>   | 3 years                     |
| <b>Greens Mower</b>                | 8 years                     |

# Vehicle Useful Life Example

- Pickups and service trucks are scheduled for 10 years.
- Public Works trucks adhere to this replacement schedule due to emergency response required
- Repurposing of vehicles
  - Fleet Department
  - Golf, Buildings and IT



*Truck # 543*

# Life of a Snowcat Data Example

|   | 2008 Pisten Bully   | #628          |                      | Snowcat Life Data |               |
|---|---------------------|---------------|----------------------|-------------------|---------------|
|   | Parts               | Labor hrs     | Labor \$             | Usage hrs         | Purchase \$   |
| FY 2008/09                                      | \$ 620.84           | 204.4         | \$ 12,877.20         | 854               | \$ 239,850.00 |
| FY2009/10                                       | \$ 1,191.57         | 235.55        | \$ 14,375.51         | 724               |               |
| FY 2010/11                                      | \$ 2,145.04         | 234.1         | \$ 14,287.11         | 934               |               |
| FY 2011/12                                      | \$ 2,760.13         | 183.9         | \$ 11,223.40         | 684               |               |
| FY 2012/13                                      | \$ 5,112.75         | 310.1         | \$ 18,942.36         | 751               |               |
| FY 2013/14                                      | \$ 19,588.52        | 288.7         | \$ 17,619.40         | 780               |               |
| FY 2014/15                                      | \$ 14,632.21        | 325.5         | \$ 22,677.59         | 691               |               |
| FY 2015/16                                      | \$ 14,480.61        | 399.7         | \$ 28,406.89         | 1064              |               |
| FY 2016/17                                      | \$ 18,593.18        | 370.5         | \$ 26,331.53         | 975               |               |
| FY 2017/18                                      | \$ 9,626.55         | 309.1         | \$ 23,809.73         | 584               |               |
| FY 2018/19                                      | \$ 8,364.87         | 208.95        | \$ 16,298.10         | 1142              |               |
| <b>Totals #628</b>                              | <b>\$ 97,116.27</b> | <b>3070.5</b> | <b>\$ 206,848.82</b> | <b>9183</b>       |               |
| <b>Lifetime Total Cost Repairs &amp; Maint:</b> |                     |               | <b>\$ 303,965.09</b> |                   |               |

*From IVGID Department Fleet Records*

*Replaced in 2019 by 2019 Pisten Bully Equip. # 804 value of \$399,500 less trade in value of \$25,000 for total cost of \$374,500*



Questions?

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2022/2023 Second Quarter Budget Update: District Financial Results through December 31, 2022

**DATE:** February 22, 2023

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### **I. RECOMMENDATION**

This is an informational report and therefore no Board action is required.

### **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2022-23 2<sup>nd</sup> Quarter Budget Update providing budget versus actual results for the quarter ending December 31, 2022, to include:

- a) *Summary of Sources and Uses* of funds across all District activities
- b) *Summary of Revenue, Expenses and Changes in Net Position* for the District's proprietary funds

#### *Sources and Uses*

District revenues totaling \$28,199,676 were recorded through the second quarter of FY2022/23. Total revenues collected represent 37% of the total revenues (\$76,452,842) included in the District's amended budget for FY2022/23, as of December 31<sup>st</sup>.

The District's amended budget for FY2022/23 includes expenditure appropriations totaling \$99,365,302 across all funds, including the approved final FY2022/23 budget of \$89,712,570, plus \$9,652,732 in budget amendments approved since the start of the fiscal year. Overall, District expenditures recorded through the second quarter ending December 31, 2022, total \$22,596,585 which represents 23% of the amended fiscal year budget.

*(Note: At their meeting of January 11, 2023, the Board took action to reduce the FY2022/23 revenue and expenditure budget by \$24,295,579 and \$24,384,044, respectively to reflect the cancellation of the Recreation Center Expansion Project. These budget amendments, to be reflected in the District's 3<sup>rd</sup> Quarter Financial Reports, result in revenues collected through 12/31/22 of 54% of the amended budget, and expenditures incurred through 12/31/22 of 30% of the amended budget).*

Overall, financial results through the second quarter of FY2022/23 reflect revenues (sources) exceeding expenditures (uses) by \$5,603,091.

- Table 1 provides a summary of sources and uses for each of the District's major funds.
- Table 2 provides a District-wide summary of sources and uses by major category. Major sources include tax revenues, facility fees, charges for services, etc. while major uses include personnel costs, services and supplies, utilities, capital, debt, etc.
- This report also includes, via Attachment A, the complete set of monthly Sources and Uses reports for the period ending December 31, 2022 which are posted on the District's Financial Transparency webpage. This information includes District-wide roll-ups, summary by major fund types as well as results for each individual fund.

**Table 1 – District-wide Financial Summary by Major Fund Types**

| MONTH- END FINANCIAL RESULTS  |                   |                            |                            |                             |               |               |                           |                     |                    |
|-------------------------------|-------------------|----------------------------|----------------------------|-----------------------------|---------------|---------------|---------------------------|---------------------|--------------------|
| STATEMENT OF SOURCES AND USES |                   |                            |                            |                             |               |               |                           |                     |                    |
| December 2022                 |                   |                            |                            |                             |               |               |                           |                     |                    |
|                               | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget | YTD<br>Actual | YTD<br>Budget<br>Variance | Remaining<br>Budget | YTD % of<br>Budget |
| <b>100 General Fund</b>       |                   |                            |                            |                             |               |               |                           |                     |                    |
| Sources                       | 4,117,002         | 192,729                    | 56,803                     | (135,926)                   | 2,218,478     | 1,629,305     | (589,173)                 | 2,487,697           | 40%                |
| Uses                          | 6,454,005         | 410,536                    | 1,320,679                  | (910,144)                   | 3,132,532     | 2,891,993     | 240,540                   | 3,562,013           | 45%                |
| Net Sources/Uses              | (2,337,003)       | (217,807)                  | (1,263,876)                | (1,046,070)                 | (914,054)     | (1,262,687)   | (348,633)                 |                     |                    |
| <b>200 Utilities</b>          |                   |                            |                            |                             |               |               |                           |                     |                    |
| Sources                       | 15,568,081        | 1,054,666                  | 2,101,660                  | 1,046,994                   | 7,945,576     | 9,131,948     | 1,186,372                 | 6,436,133           | 59%                |
| Uses                          | 32,954,052        | 844,597                    | 772,428                    | 72,169                      | 27,954,995    | 4,827,194     | 23,127,801                | 28,126,858          | 15%                |
| Net Sources/Uses              | (17,385,971)      | 210,069                    | 1,329,232                  | 1,119,163                   | (20,009,419)  | 4,304,753     | 24,314,173                |                     |                    |
| <b>300 Community Services</b> |                   |                            |                            |                             |               |               |                           |                     |                    |
| Sources                       | 50,108,982        | 4,668,159                  | 5,301,531                  | 633,372                     | 38,160,975    | 13,605,508    | (24,555,468)              | 36,503,474          | 27%                |
| Uses                          | 53,194,734        | 2,161,039                  | 1,877,834                  | 283,205                     | 42,767,706    | 12,112,742    | 30,654,964                | 41,081,992          | 23%                |
| Net Sources/Uses              | (3,085,752)       | 2,507,120                  | 3,423,697                  | 916,577                     | (4,606,730)   | 1,492,766     | 6,099,496                 |                     |                    |
| <b>390 Beach</b>              |                   |                            |                            |                             |               |               |                           |                     |                    |
| Sources                       | 3,192,130         | (36,535)                   | 15,288                     | 51,823                      | 1,938,210     | 2,433,817     | 495,607                   | 758,313             | 76%                |
| Uses                          | 3,320,662         | 95,727                     | 184,666                    | (88,938)                    | 2,434,506     | 1,239,850     | 1,194,656                 | 2,080,812           | 37%                |
| Net Sources/Uses              | (128,532)         | (132,262)                  | (169,378)                  | (37,116)                    | (496,296)     | 1,193,966     | 1,690,263                 |                     |                    |
| <b>400 Internal Services</b>  |                   |                            |                            |                             |               |               |                           |                     |                    |
| Sources                       | 3,466,647         | 269,229                    | 203,901                    | (65,328)                    | 1,754,240     | 1,399,098     | (355,142)                 | 2,067,549           | 40%                |
| Uses                          | 3,441,849         | 273,257                    | 237,647                    | 35,610                      | 1,787,891     | 1,524,806     | 263,085                   | 1,917,043           | 44%                |
| Net Sources/Uses              | 24,798            | (4,028)                    | (33,746)                   | (29,718)                    | (33,650)      | (125,708)     | (92,058)                  |                     |                    |
| <b>DISTRICT-WIDE SUMMARY</b>  |                   |                            |                            |                             |               |               |                           |                     |                    |
| Sources                       | 76,452,842        | 6,148,248                  | 7,679,183                  | 1,530,935                   | 52,017,480    | 28,199,676    | (23,817,804)              | 48,253,166          | 37%                |
| Uses                          | 99,365,302        | 3,785,155                  | 4,393,254                  | (608,099)                   | 78,077,630    | 22,596,585    | 55,481,046                | 76,768,718          | 23%                |
| Net Sources/Uses              | (22,912,460)      | 2,363,093                  | 3,285,929                  | 922,836                     | (26,060,151)  | 5,603,091     | 31,663,241                |                     |                    |

**Table 2 – District-wide Financial Results: Sources and Uses by Major Category**

**ALL DISTRICT**

*Budget-to-Actual Results  
 Through December 31, 2022*

|  | Amended<br>Budget   | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget       | YTD<br>Actual     | YTD<br>Budget<br>Variance |
|--|---------------------|----------------------------|----------------------------|-----------------------------|---------------------|-------------------|---------------------------|
| <b>SOURCES</b>                           |                     |                            |                            |                             |                     |                   |                           |
| Ad Valorem Property Tax                  | 2,008,289           | -                          | 9,050                      | 9,050                       | 1,194,249           | 1,235,916         | 41,667                    |
| Consolidated Taxes                       | 2,092,885           | 191,410                    | -                          | (191,410)                   | 1,016,315           | 345,796           | (670,519)                 |
| Charges for Services                     | 35,353,526          | 5,632,063                  | 5,446,459                  | (185,604)                   | 18,523,134          | 18,680,191        | 157,057                   |
| Facility Fees                            | 6,249,540           | -                          | -                          | -                           | 3,677,338           | 3,897,193         | 219,855                   |
| Rents                                    | -                   | -                          | -                          | -                           | -                   | -                 | -                         |
| Intergovernmental - Operating Grants     | 139,875             | 9,750                      | 100,000                    | 90,250                      | 73,500              | 109,204           | 35,704                    |
| Interfund Services                       | 3,826,605           | 302,993                    | 244,907                    | (58,087)                    | 1,925,051           | 1,527,952         | (397,099)                 |
| Non Operating Income/Leases              | 141,174             | 3,203                      | 43                         | (3,160)                     | 119,918             | 107,723           | (12,195)                  |
| Investment Earnings                      | 105,948             | 8,829                      | 140,925                    | 132,096                     | 52,974              | 144,425           | 91,451                    |
| Capital Grants                           | 25,535,000          | -                          | 737,799                    | 737,799                     | 25,435,000          | 1,139,421         | (24,295,579)              |
| Proceeds from Capital Asset Dispositions | -                   | -                          | -                          | -                           | -                   | 11,855            | 11,855                    |
| Funded Capital Resources                 | -                   | -                          | -                          | -                           | -                   | -                 | -                         |
| Transfers In                             | 1,000,000           | -                          | 1,000,000                  | 1,000,000                   | -                   | 1,000,000         | 1,000,000                 |
| <b>TOTAL SOURCES</b>                     | <b>76,452,842</b>   | <b>6,148,248</b>           | <b>7,679,183</b>           | <b>1,530,935</b>            | <b>52,017,480</b>   | <b>28,199,676</b> | <b>(23,817,804)</b>       |
| <b>USES</b>                              |                     |                            |                            |                             |                     |                   |                           |
| Salaries and Wages                       | 17,719,331          | 1,639,103                  | 1,225,969                  | 413,134                     | 8,977,949           | 7,647,525         | 1,330,424                 |
| Employee Fringe                          | 7,218,710           | 623,176                    | 437,797                    | 185,379                     | 3,498,515           | 2,713,214         | 785,301                   |
| <b>Total Personnel Cost</b>              | <b>24,938,041</b>   | <b>2,262,279</b>           | <b>1,663,766</b>           | <b>598,513</b>              | <b>12,476,464</b>   | <b>10,360,739</b> | <b>2,115,725</b>          |
| Professional Services                    | 702,800             | 34,950                     | 13,632                     | 21,318                      | 475,302             | 208,488           | 266,814                   |
| Services and Supplies                    | 12,727,187          | 890,406                    | 887,128                    | 3,278                       | 7,958,609           | 4,539,971         | 3,418,638                 |
| Insurance                                | 764,900             | 71,458                     | -                          | 71,458                      | 367,017             | 198,463           | 168,553                   |
| Utilities                                | 2,515,493           | 321,095                    | 338,070                    | (16,975)                    | 1,391,311           | 1,628,486         | (237,175)                 |
| Cost of Goods Sold                       | 1,808,069           | 150,645                    | 137,764                    | 12,881                      | 1,047,609           | 776,715           | 270,894                   |
| Central Services Cost                    | -                   | -                          | -                          | -                           | -                   | -                 | -                         |
| Defensible Space                         | 200,000             | 54,166                     | -                          | 54,166                      | 75,004              | 13,916            | 61,088                    |
| Capital Improvements                     | 53,568,451          | -                          | 352,739                    | (352,739)                   | 53,568,451          | 3,190,741         | 50,377,710                |
| Debt Service                             | 1,040,362           | 156                        | 156                        | -                           | 717,858             | 679,066           | 38,792                    |
| Extraordinary                            | 100,000             | -                          | -                          | -                           | -                   | -                 | -                         |
| Transfers Out                            | 1,000,000           | -                          | 1,000,000                  | (1,000,000)                 | -                   | 1,000,000         | (1,000,000)               |
| <b>TOTAL USES</b>                        | <b>99,365,302</b>   | <b>3,785,154</b>           | <b>4,393,254</b>           | <b>(608,100)</b>            | <b>78,077,624</b>   | <b>22,596,584</b> | <b>55,481,040</b>         |
| <b>SOURCES(USES)</b>                     | <b>(22,912,460)</b> | <b>2,363,094</b>           | <b>3,285,929</b>           | <b>922,835</b>              | <b>(26,060,145)</b> | <b>5,603,091</b>  | <b>31,663,236</b>         |

- District-wide Sources through the second quarter of the fiscal year totaled \$28,199,676 representing 36.9% of the FY2022/23 sources (revenue) budget. Significant contributors to second quarter revenues are Charges for Services (\$18,680,191), Facility Fees (\$3,897,193), Inter-fund Services (\$1,527,952) and Capital Grants (\$1,139,421).
- District-wide Uses through the second quarter of the fiscal year totaled \$25,596,584, or 23% of the FY2022/23 uses (expenditure) budget.
  - Personnel costs through December 31, 2022 were \$10,360,739, or 42% of approved budget.
  - Capital Improvement expenditures through the second quarter were \$3,190,741 representing 6% of the FY2022/23 amended budget. (Note: Capital expenditures through 12/31/22 represent 11% of the capital budget)

*as adjusted by the Recreation Center Expansion Project amendments approved by the Board in January).*

- Table 3 provides a summary of Revenues, Expenses and Change in Net Position for each of the District’s proprietary (enterprise) funds.
- This report also includes, via Attachment B, the complete set of monthly Statement of Revenues, Expenses and Change in Net Position for the period ending December 31, 2022 for the District’s proprietary funds.

**Table 3 – Proprietary Funds: Statement of Revenues, Expenses and Change in Net Position**

| DECEMBER 2022                     |                |                      |                      |                       |            |            |                     |                 |
|-----------------------------------|----------------|----------------------|----------------------|-----------------------|------------|------------|---------------------|-----------------|
| Fund                              | Amended Budget | Current Month Budget | Current Month Actual | Month Budget Variance | YTD Budget | YTD Actual | YTD Budget Variance | YTD % of Budget |
| <b>200 Utilities</b>              |                |                      |                      |                       |            |            |                     |                 |
| Total Operating Income            | 14,526,393     | 1,051,192            | 1,054,720            | 3,528                 | 7,924,732  | 8,082,620  | 157,888             | 55.6%           |
| Total Operating Expense           | 14,377,676     | 1,110,277            | 866,861              | 243,416               | 8,106,107  | 5,499,733  | 2,606,374           | 38.3%           |
| Net Income (Expense)              | 148,717        | (59,085)             | 187,859              | 246,944               | (181,375)  | 2,582,887  | 2,764,262           |                 |
| Total Non Operating Income        | 41,688         | 3,474                | 46,940               | 43,466                | 20,844     | 49,328     | 28,484              | 118.3%          |
| Total Non Operating Expense       | 73,728         | -                    | -                    | -                     | 38,837     | -          | 38,837              | 0.0%            |
| Income (Expense) Before Transfers | 116,677        | (55,611)             | 234,799              | 290,410               | (199,368)  | 2,632,215  | 2,831,583           |                 |
| Transfers in                      | 1,000,000      | -                    | 1,000,000            | 1,000,000             | -          | 1,000,000  | 1,000,000           | 100.0%          |
| Total Transfers                   | 1,000,000      | -                    | 1,000,000            | 1,000,000             | -          | 1,000,000  | 1,000,000           |                 |
| Change in Net Position            | 1,116,677      | (55,611)             | 1,234,799            | 1,290,410             | (199,368)  | 3,632,215  | 3,831,583           | 325.3%          |
| <b>300 Community Services</b>     |                |                      |                      |                       |            |            |                     |                 |
| Total Operating Income            | 24,392,800     | 4,661,622            | 4,532,565            | (129,057)             | 12,586,053 | 12,314,296 | (271,758)           | 50.5%           |
| Total Operating Expense           | 24,646,381     | 2,386,849            | 2,100,634            | 286,215               | 12,864,527 | 10,865,261 | 1,999,266           | 44.1%           |
| Net Income (Expense)              | (253,581)      | 2,274,774            | 2,431,931            | 157,157               | (278,473)  | 1,449,035  | 1,727,508           |                 |
| Total Non Operating Income        | 25,716,182     | 6,537                | 768,967              | 762,430               | 25,574,922 | 1,291,212  | (24,283,710)        | 5.0%            |
| Total Non Operating Expense       | 6,157          | 156                  | 156                  | -                     | 5,220      | 4,953      | 267                 | 80.4%           |
| Income (Expense) Before Transfers | 25,456,444     | 2,281,154            | 3,200,741            | 919,587               | 25,291,229 | 2,735,294  | (22,555,934)        |                 |
| Change in Net Position            | 25,456,444     | 2,281,154            | 3,200,741            | 919,587               | 25,291,229 | 2,735,294  | (22,555,934)        | 10.7%           |
| <b>390 Beach</b>                  |                |                      |                      |                       |            |            |                     |                 |
| Total Operating Income            | 3,180,730      | (37,485)             | -                    | 37,485                | 1,932,510  | 2,418,337  | 485,827             | 76.0%           |
| Total Operating Expense           | 2,553,558      | 111,082              | 115,548              | (4,465)               | 1,483,211  | 1,276,887  | 206,324             | 50.0%           |
| Net Income (Expense)              | 627,172        | (148,567)            | (115,548)            | 33,020                | 449,299    | 1,141,450  | 692,151             |                 |
| Total Non Operating Income        | 11,400         | 950                  | 15,288               | 14,338                | 5,700      | 15,480     | 9,780               | 135.8%          |
| Total Non Operating Expense       | 70             | -                    | -                    | -                     | 70         | 71         | (1)                 | 101.2%          |
| Income (Expense) Before Transfers | 638,502        | (147,617)            | (100,260)            | 47,357                | 454,929    | 1,156,858  | 701,930             |                 |
| Change in Net Position            | 638,502        | (147,617)            | (100,260)            | 47,357                | 454,929    | 1,156,858  | 701,930             | 181.2%          |
| <b>400 Internal Services</b>      |                |                      |                      |                       |            |            |                     |                 |
| Total Operating Income            | 3,467,103      | 269,267              | 204,081              | (65,186)              | 1,754,468  | 1,399,190  | (355,278)           | 40.4%           |
| Total Operating Expense           | 3,451,725      | 274,080              | 238,558              | 35,522                | 1,792,829  | 1,530,270  | 262,559             | 44.3%           |
| Net Income (Expense)              | 15,378         | (4,813)              | (34,476)             | (29,664)              | (38,360)   | (131,080)  | (92,720)            |                 |
| Total Non Operating Income        | (456)          | (38)                 | (180)                | (142)                 | (228)      | (92)       | 136                 |                 |
| Income (Expense) Before Transfers | 14,922         | (4,851)              | (34,657)             | (29,806)              | (38,588)   | (131,172)  | (92,584)            |                 |
| Change in Net Position            | 14,922         | (4,851)              | (34,657)             | (29,806)              | (38,588)   | (131,172)  | (92,584)            | -879.0%         |

- Utility Fund – An increase in net position of \$2.63 million was reported through the first six months of the fiscal year. This results reflect the transfer of \$1.0 million recorded from the General Fund, per the approved FY2022/23 budget.



- Community Services Fund – An increase in net position of \$2.74 million was reported through the first six months of the fiscal year.
- Beach Fund - An increase in net position of \$1.16 million was reported through the first six months of the fiscal year
- Internal Service Fund – A decrease in net position of \$131,172 was reported through the first six months of the fiscal year.

## II. **COMMENTS**

This second quarter budget update provides financial results through December 31, 2022. Staff is developing updated FY2022/23 year-end revenue and expenditure projections for each major fund and sub-fund. Updated year-end projections will be provided to the Board at the March budget workshop, in conjunction with presentation of the preliminary FY2023/24 budgets.

### **Attachments:**

- Monthly Financial Summary Reports – FY2022/2023 through December 31, 2022
  - Attachment A – Sources and Uses (All Funds)
  - Attachment B – Statement of Revenues, Expenses and Change in Net Positions (Proprietary Funds ONLY)

# MONTHLY FINANCIAL SUMMARY REPORTS

## STATEMENT OF SOURCES AND USES

FISCAL YEAR 2022/23

December 2022

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District Wide Summary

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District-wide Roll-up

General Fund

Utility Fund

Community Services Fund

Beach Fund

Internal Services

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

December 2022

|                               | Amended<br>Budget   | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget       | YTD<br>Actual      | YTD<br>Budget<br>Variance | Remaining<br>Budget | YTD % of<br>Budget |
|-------------------------------|---------------------|----------------------------|----------------------------|-----------------------------|---------------------|--------------------|---------------------------|---------------------|--------------------|
| <b>100 General Fund</b>       |                     |                            |                            |                             |                     |                    |                           |                     |                    |
| Sources                       | 4,117,002           | 192,729                    | 56,803                     | (135,926)                   | 2,218,478           | 1,629,305          | (589,173)                 | 2,487,697           | 40%                |
| Uses                          | 6,454,005           | 410,536                    | 1,320,679                  | (910,144)                   | 3,132,532           | 2,891,993          | 240,540                   | 3,562,013           | 45%                |
| Net Sources/Uses              | <u>(2,337,003)</u>  | <u>(217,807)</u>           | <u>(1,263,876)</u>         | <u>(1,046,070)</u>          | <u>(914,054)</u>    | <u>(1,262,687)</u> | <u>(348,633)</u>          |                     |                    |
| <b>200 Utilities</b>          |                     |                            |                            |                             |                     |                    |                           |                     |                    |
| Sources                       | 15,568,081          | 1,054,666                  | 2,101,660                  | 1,046,994                   | 7,945,576           | 9,131,948          | 1,186,372                 | 6,436,133           | 59%                |
| Uses                          | 32,954,052          | 844,597                    | 772,428                    | 72,169                      | 27,954,995          | 4,827,194          | 23,127,801                | 28,126,858          | 15%                |
| Net Sources/Uses              | <u>(17,385,971)</u> | <u>210,069</u>             | <u>1,329,232</u>           | <u>1,119,163</u>            | <u>(20,009,419)</u> | <u>4,304,753</u>   | <u>24,314,173</u>         |                     |                    |
| <b>300 Community Services</b> |                     |                            |                            |                             |                     |                    |                           |                     |                    |
| Sources                       | 50,108,982          | 4,668,159                  | 5,301,531                  | 633,372                     | 38,160,975          | 13,605,508         | (24,555,468)              | 36,503,474          | 27%                |
| Uses                          | 53,194,734          | 2,161,039                  | 1,877,834                  | 283,205                     | 42,767,706          | 12,112,742         | 30,654,964                | 41,081,992          | 23%                |
| Net Sources/Uses              | <u>(3,085,752)</u>  | <u>2,507,120</u>           | <u>3,423,697</u>           | <u>916,577</u>              | <u>(4,606,730)</u>  | <u>1,492,766</u>   | <u>6,099,496</u>          |                     |                    |
| <b>390 Beach</b>              |                     |                            |                            |                             |                     |                    |                           |                     |                    |
| Sources                       | 3,192,130           | (36,535)                   | 15,288                     | 51,823                      | 1,938,210           | 2,433,817          | 495,607                   | 758,313             | 76%                |
| Uses                          | 3,320,662           | 95,727                     | 184,666                    | (88,938)                    | 2,434,506           | 1,239,850          | 1,194,656                 | 2,080,812           | 37%                |
| Net Sources/Uses              | <u>(128,532)</u>    | <u>(132,262)</u>           | <u>(169,378)</u>           | <u>(37,116)</u>             | <u>(496,296)</u>    | <u>1,193,966</u>   | <u>1,690,263</u>          |                     |                    |
| <b>400 Internal Services</b>  |                     |                            |                            |                             |                     |                    |                           |                     |                    |
| Sources                       | 3,466,647           | 269,229                    | 203,901                    | (65,328)                    | 1,754,240           | 1,399,098          | (355,142)                 | 2,067,549           | 40%                |
| Uses                          | 3,441,849           | 273,257                    | 237,647                    | 35,610                      | 1,787,891           | 1,524,806          | 263,085                   | 1,917,043           | 44%                |
| Net Sources/Uses              | <u>24,798</u>       | <u>(4,028)</u>             | <u>(33,746)</u>            | <u>(29,718)</u>             | <u>(33,650)</u>     | <u>(125,708)</u>   | <u>(92,058)</u>           |                     |                    |
| <b>DISTRICT-WIDE SUMMARY</b>  |                     |                            |                            |                             |                     |                    |                           |                     |                    |
| Sources                       | 76,452,842          | 6,148,248                  | 7,679,183                  | 1,530,935                   | 52,017,480          | 28,199,676         | (23,817,804)              | 48,253,166          | 37%                |
| Uses                          | 99,365,302          | 3,785,155                  | 4,393,254                  | (608,099)                   | 78,077,630          | 22,596,585         | 55,481,046                | 76,768,718          | 23%                |
| Net Sources/Uses              | <u>(22,912,460)</u> | <u>2,363,093</u>           | <u>3,285,929</u>           | <u>922,836</u>              | <u>(26,060,151)</u> | <u>5,603,091</u>   | <u>31,663,241</u>         | -                   |                    |

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

December 2022

**COMMUNITY SERVICES: OPERATIONS BY VENUE**

|  | Amended<br>Budget  | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget      | YTD<br>Actual      | YTD<br>Budget<br>Variance | Remaining<br>Budget | YTD % of<br>Budget |
|--|--------------------|----------------------------|----------------------------|-----------------------------|--------------------|--------------------|---------------------------|---------------------|--------------------|
| <b>320 Golf</b>                              |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| <b>Golf - Championship Course</b>            |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 4,296,325          | 8,171                      | 6,773                      | (1,398)                     | 3,161,543          | 3,065,770          | (95,773)                  | 1,230,555           | 71%                |
| Uses   | 5,726,118          | 146,060                    | 131,960                    | 14,100                      | 4,105,128          | 2,461,928          | 1,643,199                 | 3,264,190           | 43%                |
| Net Sources/Uses                             | <u>(1,429,793)</u> | <u>(137,889)</u>           | <u>(125,187)</u>           | <u>12,702</u>               | <u>(943,585)</u>   | <u>603,842</u>     | <u>1,547,426</u>          |                     |                    |
| <b>Golf - Mountain Course</b>                |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 2,185,453          | 1,641                      | (1,148)                    | (2,789)                     | 1,466,968          | 1,373,208          | (93,760)                  | 812,245             | 63%                |
| Uses   | 2,512,604          | 54,294                     | 46,266                     | 8,028                       | 1,968,212          | 737,559            | 1,230,653                 | 1,775,045           | 29%                |
| Net Sources/Uses                             | <u>(327,151)</u>   | <u>(52,653)</u>            | <u>(47,414)</u>            | <u>5,239</u>                | <u>(501,244)</u>   | <u>635,649</u>     | <u>1,136,893</u>          |                     |                    |
| <b>330 Facilities</b>                        |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 2,304,536          | 112,742                    | 47,853                     | (64,889)                    | 1,607,876          | 1,181,551          | (426,325)                 | 1,122,985           | 51%                |
| Uses   | 2,188,987          | 128,842                    | 103,267                    | 25,575                      | 1,443,476          | 1,125,795          | 317,682                   | 1,063,192           | 51%                |
| Net Sources/Uses                             | <u>115,549</u>     | <u>(16,101)</u>            | <u>(55,414)</u>            | <u>(39,314)</u>             | <u>164,400</u>     | <u>55,756</u>      | <u>(108,644)</u>          |                     |                    |
| <b>340 Ski</b>                               |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 13,055,911         | 4,418,025                  | 4,283,024                  | (135,001)                   | 5,003,899          | 4,918,979          | (84,920)                  | 8,136,932           | 38%                |
| Uses   | 11,180,674         | 1,525,471                  | 1,333,101                  | 192,370                     | 5,825,637          | 3,596,562          | 2,229,076                 | 7,584,112           | 32%                |
| Net Sources/Uses                             | <u>1,875,237</u>   | <u>2,892,554</u>           | <u>2,949,923</u>           | <u>57,369</u>               | <u>(821,738)</u>   | <u>1,322,417</u>   | <u>2,144,156</u>          |                     |                    |
| <b>350 Recreation</b>                        |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 27,203,139         | 136,950                    | 932,153                    | 795,203                     | 26,364,916         | 1,652,508          | (24,712,408)              | 25,550,631          | 6%                 |
| Uses   | 29,268,691         | 208,109                    | 170,470                    | 37,639                      | 27,980,453         | 3,196,287          | 24,784,166                | 26,072,404          | 11%                |
| Net Sources/Uses                             | <u>(2,065,552)</u> | <u>(71,159)</u>            | <u>761,683</u>             | <u>832,842</u>              | <u>(1,615,537)</u> | <u>(1,543,779)</u> | <u>71,758</u>             |                     |                    |
| <b>370 Parks</b>                             |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 378,368            | 5,381                      | 9,111                      | 3,730                       | 181,182            | 142,904            | (38,278)                  | 235,464             | 38%                |
| Uses   | 1,432,001          | 59,608                     | 50,034                     | 9,574                       | 942,641            | 585,075            | 357,566                   | 846,927             | 41%                |
| Net Sources/Uses                             | <u>(1,053,633)</u> | <u>(54,227)</u>            | <u>(40,922)</u>            | <u>13,304</u>               | <u>(761,459)</u>   | <u>(442,170)</u>   | <u>319,289</u>            |                     |                    |
| <b>380 Tennis</b>                            |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 177,401            | (196)                      | 1,077                      | 1,273                       | 72,291             | 161,496            | 89,205                    | 15,905              | 91%                |
| Uses   | 300,074            | 7,753                      | 23,587                     | (15,833)                    | 182,994            | 235,955            | (52,961)                  | 64,119              | 79%                |
| Net Sources/Uses                             | <u>(122,673)</u>   | <u>(7,949)</u>             | <u>(22,509)</u>            | <u>(14,560)</u>             | <u>(110,703)</u>   | <u>(74,459)</u>    | <u>36,244</u>             |                     |                    |
| <b>360 Community Services Administration</b> |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 507,849            | (14,554)                   | 22,688                     | 37,242                      | 302,300            | 1,109,092          | 806,791                   | (601,243)           | 218%               |
| Uses   | 585,586            | 30,902                     | 19,149                     | 11,753                      | 319,165            | 173,581            | 145,583                   | 412,005             | 30%                |
| Net Sources/Uses                             | <u>(77,737)</u>    | <u>(45,456)</u>            | <u>3,539</u>               | <u>48,995</u>               | <u>(16,864)</u>    | <u>935,511</u>     | <u>952,375</u>            |                     |                    |
| <b>COMMUNITY SERVICES SUMMARY</b>            |                    |                            |                            |                             |                    |                    |                           |                     |                    |
| Sources                                      | 50,108,982         | 4,668,159                  | 5,301,531                  | 633,372                     | 38,160,975         | 13,605,508         | (24,555,468)              | 36,503,474          | 27%                |
| Uses   | 53,194,734         | 2,161,039                  | 1,877,834                  | 283,205                     | 42,767,706         | 12,112,741         | 30,654,965                | 41,081,993          | 23%                |
| Net Sources/Uses                             | <u>(3,085,752)</u> | <u>2,507,120</u>           | <u>3,423,697</u>           | <u>916,577</u>              | <u>(4,606,730)</u> | <u>1,492,767</u>   | <u>6,099,497</u>          |                     |                    |

**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

December 2022

**INTERNAL SERVICES: OPERATIONS BY VENUE**

|                                  | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget   | YTD<br>Actual    | YTD<br>Budget<br>Variance | Remaining<br>Budget | YTD % of<br>Budget |
|----------------------------------|-------------------|----------------------------|----------------------------|-----------------------------|-----------------|------------------|---------------------------|---------------------|--------------------|
| <b>410 Fleet</b>                 |                   |                            |                            |                             |                 |                  |                           |                     |                    |
| Sources                          | 1,463,758         | 120,616                    | 82,038                     | (38,577)                    | 751,193         | 575,990          | (175,203)                 | 887,768             | 39%                |
| Uses                             | 1,463,313         | 120,078                    | 121,211                    | (1,133)                     | 781,770         | 561,379          | 220,391                   | 901,935             | 38%                |
| Net Sources/Uses                 | <u>445</u>        | <u>537</u>                 | <u>(39,173)</u>            | <u>(39,711)</u>             | <u>(30,577)</u> | <u>14,611</u>    | <u>45,188</u>             |                     |                    |
| <b>420 Engineering</b>           |                   |                            |                            |                             |                 |                  |                           |                     |                    |
| Sources                          | 1,019,023         | 84,919                     | 70,488                     | (14,430)                    | 509,511         | 444,959          | (64,552)                  | 574,064             | 44%                |
| Uses                             | 1,009,527         | 84,261                     | 66,036                     | 18,225                      | 517,864         | 484,168          | 33,697                    | 525,359             | 48%                |
| Net Sources/Uses                 | <u>9,496</u>      | <u>658</u>                 | <u>4,452</u>               | <u>3,795</u>                | <u>(8,353)</u>  | <u>(39,208)</u>  | <u>(30,856)</u>           |                     |                    |
| <b>430 Buildings</b>             |                   |                            |                            |                             |                 |                  |                           |                     |                    |
| Sources                          | 983,866           | 63,695                     | 51,375                     | (12,320)                    | 493,536         | 378,149          | (115,387)                 | 605,717             | 38%                |
| Uses                             | 969,009           | 68,917                     | 50,400                     | 18,518                      | 488,257         | 479,260          | 8,997                     | 489,749             | 49%                |
| Net Sources/Uses                 | <u>14,857</u>     | <u>(5,222)</u>             | <u>975</u>                 | <u>6,197</u>                | <u>5,280</u>    | <u>(101,110)</u> | <u>(106,390)</u>          |                     |                    |
| <b>INTERNAL SERVICES SUMMARY</b> |                   |                            |                            |                             |                 |                  |                           |                     |                    |
| <b>Sources</b>                   | 3,466,647         | 269,229                    | 203,901                    | (65,328)                    | 1,754,240       | 1,399,098        | (355,142)                 | 2,067,549           | 40%                |
| <b>Uses</b>                      | 3,441,849         | 273,257                    | 237,647                    | 35,610                      | 1,787,891       | 1,524,806        | 263,085                   | 1,917,043           | 44%                |
| <b>Net Sources/Uses</b>          | <u>24,798</u>     | <u>(4,028)</u>             | <u>(33,746)</u>            | <u>(29,718)</u>             | <u>(33,650)</u> | <u>(125,708)</u> | <u>(92,058)</u>           |                     |                    |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|  | Amended<br>Budget   | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget       | YTD<br>Actual     | YTD<br>Budget<br>Variance |
|--|---------------------|----------------------------|----------------------------|-----------------------------|---------------------|-------------------|---------------------------|
| <b>SOURCES</b>                           |                     |                            |                            |                             |                     |                   |                           |
| Ad Valorem Property Tax                  | 2,008,289           | -                          | 9,050                      | 9,050                       | 1,194,249           | 1,235,916         | 41,667                    |
| Consolidated Taxes                       | 2,092,885           | 191,410                    | -                          | (191,410)                   | 1,016,315           | 345,796           | (670,519)                 |
| Charges for Services                     | 35,353,526          | 5,632,063                  | 5,446,459                  | (185,604)                   | 18,523,134          | 18,680,191        | 157,057                   |
| Facility Fees                            | 6,249,540           | -                          | -                          | -                           | 3,677,338           | 3,897,193         | 219,855                   |
| Rents                                    | -                   | -                          | -                          | -                           | -                   | -                 | -                         |
| Intergovernmental - Operating Grants     | 139,875             | 9,750                      | 100,000                    | 90,250                      | 73,500              | 109,204           | 35,704                    |
| Interfund Services                       | 3,826,605           | 302,993                    | 244,907                    | (58,087)                    | 1,925,051           | 1,527,952         | (397,099)                 |
| Non Operating Income/Leases              | 141,174             | 3,203                      | 43                         | (3,160)                     | 119,918             | 107,723           | (12,195)                  |
| Investment Earnings                      | 105,948             | 8,829                      | 140,925                    | 132,096                     | 52,974              | 144,425           | 91,451                    |
| Capital Grants                           | 25,535,000          | -                          | 737,799                    | 737,799                     | 25,435,000          | 1,139,421         | (24,295,579)              |
| Proceeds from Capital Asset Dispositions | -                   | -                          | -                          | -                           | -                   | 11,855            | 11,855                    |
| Funded Capital Resources                 | -                   | -                          | -                          | -                           | -                   | -                 | -                         |
| Transfers In                             | 1,000,000           | -                          | 1,000,000                  | 1,000,000                   | -                   | 1,000,000         | 1,000,000                 |
| <b>TOTAL SOURCES</b>                     | <b>76,452,842</b>   | <b>6,148,248</b>           | <b>7,679,183</b>           | <b>1,530,935</b>            | <b>52,017,480</b>   | <b>28,199,676</b> | <b>(23,817,804)</b>       |
| <b>USES</b>                              |                     |                            |                            |                             |                     |                   |                           |
| Salaries and Wages                       | 17,719,331          | 1,639,103                  | 1,225,969                  | 413,134                     | 8,977,949           | 7,647,525         | 1,330,424                 |
| Employee Fringe                          | 7,218,710           | 623,176                    | 437,797                    | 185,379                     | 3,498,515           | 2,713,214         | 785,301                   |
| <b>Total Personnel Cost</b>              | <b>24,938,041</b>   | <b>2,262,279</b>           | <b>1,663,766</b>           | <b>598,513</b>              | <b>12,476,464</b>   | <b>10,360,739</b> | <b>2,115,725</b>          |
| Professional Services                    | 702,800             | 34,950                     | 13,632                     | 21,318                      | 475,302             | 208,488           | 266,814                   |
| Services and Supplies                    | 12,727,187          | 890,406                    | 887,128                    | 3,278                       | 7,958,609           | 4,539,971         | 3,418,638                 |
| Insurance                                | 764,900             | 71,458                     | -                          | 71,458                      | 367,017             | 198,463           | 168,553                   |
| Utilities                                | 2,515,493           | 321,095                    | 338,070                    | (16,975)                    | 1,391,311           | 1,628,486         | (237,175)                 |
| Cost of Goods Sold                       | 1,808,069           | 150,645                    | 137,764                    | 12,881                      | 1,047,609           | 776,715           | 270,894                   |
| Central Services Cost                    | -                   | -                          | -                          | -                           | -                   | -                 | -                         |
| Defensible Space                         | 200,000             | 54,166                     | -                          | 54,166                      | 75,004              | 13,916            | 61,088                    |
| Capital Improvements                     | 53,568,451          | -                          | 352,739                    | (352,739)                   | 53,568,451          | 3,190,741         | 50,377,710                |
| Debt Service                             | 1,040,362           | 156                        | 156                        | -                           | 717,858             | 679,066           | 38,792                    |
| Extraordinary                            | 100,000             | -                          | -                          | -                           | -                   | -                 | -                         |
| Transfers Out                            | 1,000,000           | -                          | 1,000,000                  | (1,000,000)                 | -                   | 1,000,000         | (1,000,000)               |
| <b>TOTAL USES</b>                        | <b>99,365,302</b>   | <b>3,785,154</b>           | <b>4,393,254</b>           | <b>(608,100)</b>            | <b>78,077,624</b>   | <b>22,596,584</b> | <b>55,481,040</b>         |
| <b>SOURCES(USES)</b>                     | <b>(22,912,460)</b> | <b>2,363,094</b>           | <b>3,285,929</b>           | <b>922,835</b>              | <b>(26,060,145)</b> | <b>5,603,091</b>  | <b>31,663,236</b>         |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                                      | Amended<br>Budget  | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual      | YTD<br>Budget<br>Variance |
|--------------------------------------|--------------------|----------------------------|----------------------------|-----------------------------|------------------|--------------------|---------------------------|
| <b>SOURCES</b>                       |                    |                            |                            |                             |                  |                    |                           |
| Ad Valorem Property Tax              | 2,008,289          | -                          | 9,050                      | 9,050                       | 1,194,249        | 1,235,916          | 41,667                    |
| Consolidated Taxes                   | 2,092,885          | 191,410                    | -                          | (191,410)                   | 1,016,315        | 345,796            | (670,519)                 |
| Charges for Services                 | 2,520              | 210                        | -                          | (210)                       | 1,260            | -                  | (1,260)                   |
| Intergovernmental - Operating Grants | -                  | -                          | -                          | -                           | -                | 97                 | 97                        |
| Non Operating Income/Leases          | -                  | -                          | -                          | -                           | -                | 228                | 228                       |
| Investment Earnings                  | 13,308             | 1,109                      | 47,753                     | 46,644                      | 6,654            | 47,269             | 40,615                    |
| <b>TOTAL SOURCES</b>                 | <b>4,117,002</b>   | <b>192,729</b>             | <b>56,803</b>              | <b>(135,926)</b>            | <b>2,218,478</b> | <b>1,629,305</b>   | <b>(589,173)</b>          |
| <b>USES</b>                          |                    |                            |                            |                             |                  |                    |                           |
| Salaries and Wages                   | 2,842,293          | 242,938                    | 197,354                    | 45,584                      | 1,465,205        | 1,232,239          | 232,966                   |
| Employee Fringe                      | 1,437,169          | 117,176                    | 80,447                     | 36,729                      | 705,554          | 524,566            | 180,989                   |
| <b>Total Personnel Cost</b>          | <b>4,279,462</b>   | <b>360,114</b>             | <b>277,801</b>             | <b>82,313</b>               | <b>2,170,759</b> | <b>1,756,805</b>   | <b>413,954</b>            |
| Professional Services                | 461,475            | 29,617                     | 6,339                      | 23,278                      | 265,975          | 122,270            | 143,705                   |
| Services and Supplies                | 1,124,356          | 115,638                    | 82,295                     | 33,343                      | 634,734          | 425,904            | 208,830                   |
| Insurance                            | 57,900             | 4,825                      | -                          | 4,825                       | 28,950           | 15,567             | 13,383                    |
| Utilities                            | 117,212            | 10,292                     | 2,501                      | 7,792                       | 58,813           | 45,265             | 13,549                    |
| Central Services Cost                | (1,319,400)        | (109,950)                  | (121,159)                  | 11,209                      | (659,700)        | (614,361)          | (45,339)                  |
| Capital Improvements                 | 633,000            | -                          | 72,902                     | (72,902)                    | 633,000          | 140,543            | 492,457                   |
| Extraordinary                        | 100,000            | -                          | -                          | -                           | -                | -                  | -                         |
| Transfers Out                        | 1,000,000          | -                          | 1,000,000                  | (1,000,000)                 | -                | 1,000,000          | (1,000,000)               |
| <b>TOTAL USES</b>                    | <b>6,454,005</b>   | <b>410,536</b>             | <b>1,320,679</b>           | <b>(910,144)</b>            | <b>3,132,532</b> | <b>2,891,993</b>   | <b>240,540</b>            |
| <b>SOURCES(USES)</b>                 | <b>(2,337,003)</b> | <b>(217,807)</b>           | <b>(1,263,876)</b>         | <b>(1,046,070)</b>          | <b>(914,054)</b> | <b>(1,262,687)</b> | <b>(348,633)</b>          |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget   | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget       | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|---------------------|----------------------------|----------------------------|-----------------------------|---------------------|------------------|---------------------------|
| <b>SOURCES</b>              |                     |                            |                            |                             |                     |                  |                           |
| Charges for Services        | 14,289,893          | 1,022,692                  | 1,022,809                  | 117                         | 7,819,582           | 8,021,492        | 201,910                   |
| Interfund Services          | 236,500             | 28,500                     | 31,911                     | 3,411                       | 105,150             | 61,128           | (44,022)                  |
| Investment Earnings         | 41,688              | 3,474                      | 46,940                     | 43,466                      | 20,844              | 49,328           | 28,484                    |
| Transfers In                | 1,000,000           | -                          | 1,000,000                  | 1,000,000                   | -                   | 1,000,000        | 1,000,000                 |
| <b>TOTAL SOURCES</b>        | <b>15,568,081</b>   | <b>1,054,666</b>           | <b>2,101,660</b>           | <b>1,046,994</b>            | <b>7,945,576</b>    | <b>9,131,948</b> | <b>1,186,372</b>          |
| <b>USES</b>                 |                     |                            |                            |                             |                     |                  |                           |
| Salaries and Wages          | 3,762,672           | 320,512                    | 243,875                    | 76,637                      | 1,953,248           | 1,437,523        | 515,725                   |
| Employee Fringe             | 1,891,008           | 153,710                    | 110,010                    | 43,700                      | 931,454             | 662,248          | 269,206                   |
| <b>Total Personnel Cost</b> | <b>5,653,680</b>    | <b>474,222</b>             | <b>353,885</b>             | <b>120,337</b>              | <b>2,884,702</b>    | <b>2,099,771</b> | <b>784,931</b>            |
| Professional Services       | 167,050             | 2,083                      | 7,293                      | (5,210)                     | 154,552             | 64,111           | 90,441                    |
| Services and Supplies       | 4,088,195           | 215,587                    | 154,902                    | 60,685                      | 2,808,449           | 1,036,398        | 1,772,050                 |
| Insurance                   | 221,900             | 18,492                     | -                          | 18,492                      | 110,950             | 59,720           | 51,230                    |
| Utilities                   | 958,691             | 80,048                     | 77,573                     | 2,474                       | 478,370             | 589,681          | (111,311)                 |
| Defensible Space            | 100,000             | 54,166                     | -                          | 54,166                      | 75,004              | 6,958            | 68,046                    |
| Capital Improvements        | 21,121,401          | -                          | 178,775                    | (178,775)                   | 21,121,401          | 687,825          | 20,433,576                |
| Debt Service                | 643,135             | -                          | -                          | -                           | 321,568             | 282,730          | 38,838                    |
| <b>TOTAL USES</b>           | <b>32,954,052</b>   | <b>844,597</b>             | <b>772,428</b>             | <b>72,169</b>               | <b>27,954,995</b>   | <b>4,827,194</b> | <b>23,127,801</b>         |
| <b>SOURCES(USES)</b>        | <b>(17,385,971)</b> | <b>210,069</b>             | <b>1,329,232</b>           | <b>1,119,163</b>            | <b>(20,009,419)</b> | <b>4,304,753</b> | <b>24,314,173</b>         |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - WATER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget  | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget      | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|--------------------|----------------------------|----------------------------|-----------------------------|--------------------|------------------|---------------------------|
| <b>SOURCES</b>              |                    |                            |                            |                             |                    |                  |                           |
| Charges for Services        | 5,957,177          | 397,915                    | 400,994                    | 3,079                       | 3,512,033          | 3,541,279        | 29,246                    |
| Interfund Services          | 236,500            | 28,500                     | 31,911                     | 3,411                       | 105,150            | 61,128           | (44,022)                  |
| Investment Earnings         | 20,844             | 1,737                      | 23,470                     | 21,733                      | 10,422             | 24,664           | 14,242                    |
| <b>TOTAL SOURCES</b>        | <b>6,214,521</b>   | <b>428,152</b>             | <b>456,375</b>             | <b>28,223</b>               | <b>3,627,605</b>   | <b>3,627,071</b> | <b>(534)</b>              |
| <b>USES</b>                 |                    |                            |                            |                             |                    |                  |                           |
| Salaries and Wages          | 1,615,656          | 138,174                    | 99,278                     | 38,896                      | 838,399            | 602,448          | 235,951                   |
| Employee Fringe             | 828,765            | 67,382                     | 45,942                     | 21,440                      | 407,143            | 277,533          | 129,610                   |
| <b>Total Personnel Cost</b> | <b>2,444,421</b>   | <b>205,556</b>             | <b>145,220</b>             | <b>60,336</b>               | <b>1,245,542</b>   | <b>879,981</b>   | <b>365,561</b>            |
| Professional Services       | 80,350             | 1,000                      | 145                        | 855                         | 74,350             | 27,434           | 46,916                    |
| Services and Supplies       | 2,449,236          | 109,783                    | 83,094                     | 26,689                      | 1,812,309          | 611,415          | 1,200,893                 |
| Insurance                   | 121,900            | 10,158                     | -                          | 10,158                      | 60,950             | 32,804           | 28,146                    |
| Utilities                   | 474,748            | 39,605                     | 40,681                     | (1,076)                     | 236,550            | 333,265          | (96,715)                  |
| Defensible Space            | 50,000             | 50,000                     | -                          | 50,000                      | 50,000             | 3,479            | 46,521                    |
| Capital Improvements        | 2,433,359          | -                          | 15,619                     | (15,619)                    | 2,433,359          | 51,495           | 2,381,864                 |
| Debt Service                | 307,020            | -                          | -                          | -                           | 153,510            | 127,295          | 26,215                    |
| Transfers Out               | (614,135)          | (17,958)                   | (89,198)                   | 71,240                      | (525,395)          | (285,913)        | (239,482)                 |
| <b>TOTAL USES</b>           | <b>7,746,899</b>   | <b>398,145</b>             | <b>195,560</b>             | <b>202,584</b>              | <b>5,541,174</b>   | <b>1,781,254</b> | <b>3,759,920</b>          |
| <b>SOURCES(USES)</b>        | <b>(1,532,378)</b> | <b>30,007</b>              | <b>260,814</b>             | <b>230,807</b>              | <b>(1,913,569)</b> | <b>1,845,816</b> | <b>3,759,386</b>          |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - SEWER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget   | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget       | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|---------------------|----------------------------|----------------------------|-----------------------------|---------------------|------------------|---------------------------|
| <b>SOURCES</b>              |                     |                            |                            |                             |                     |                  |                           |
| Charges for Services        | 7,816,716           | 624,777                    | 624,233                    | (545)                       | 3,969,549           | 4,103,545        | 133,996                   |
| Investment Earnings         | 20,844              | 1,737                      | 23,470                     | 21,733                      | 10,422              | 24,664           | 14,242                    |
| Transfers In                | 1,000,000           | -                          | 1,000,000                  | 1,000,000                   | -                   | 1,000,000        | 1,000,000                 |
| <b>TOTAL SOURCES</b>        | <b>8,837,560</b>    | <b>626,514</b>             | <b>1,647,703</b>           | <b>1,021,189</b>            | <b>3,979,971</b>    | <b>5,128,209</b> | <b>1,148,238</b>          |
| <b>USES</b>                 |                     |                            |                            |                             |                     |                  |                           |
| Salaries and Wages          | 1,907,639           | 163,954                    | 130,303                    | 33,651                      | 991,847             | 742,172          | 249,675                   |
| Employee Fringe             | 952,450             | 77,882                     | 57,149                     | 20,733                      | 469,830             | 341,394          | 128,436                   |
| <b>Total Personnel Cost</b> | <b>2,860,089</b>    | <b>241,836</b>             | <b>187,453</b>             | <b>54,383</b>               | <b>1,461,677</b>    | <b>1,083,566</b> | <b>378,112</b>            |
| Professional Services       | 86,700              | 1,083                      | 7,148                      | (6,065)                     | 80,202              | 36,678           | 43,525                    |
| Services and Supplies       | 1,409,034           | 86,507                     | 63,762                     | 22,745                      | 881,507             | 334,947          | 546,560                   |
| Insurance                   | 100,000             | 8,333                      | -                          | 8,333                       | 50,000              | 26,917           | 23,083                    |
| Utilities                   | 481,963             | 40,189                     | 36,656                     | 3,533                       | 240,830             | 255,465          | (14,635)                  |
| Defensible Space            | 50,000              | 4,166                      | -                          | 4,166                       | 25,004              | 3,479            | 21,525                    |
| Capital Improvements        | 18,688,042          | -                          | 163,157                    | (163,157)                   | 18,688,042          | 636,330          | 18,051,712                |
| Debt Service                | 336,115             | -                          | -                          | -                           | 168,058             | 155,435          | 12,623                    |
| Transfers Out               | 614,135             | 17,958                     | 89,198                     | (71,240)                    | 525,395             | 285,913          | 239,482                   |
| <b>TOTAL USES</b>           | <b>24,626,077</b>   | <b>400,072</b>             | <b>547,373</b>             | <b>(147,301)</b>            | <b>22,120,715</b>   | <b>2,818,729</b> | <b>19,301,987</b>         |
| <b>SOURCES(USES)</b>        | <b>(15,788,517)</b> | <b>226,442</b>             | <b>1,100,329</b>           | <b>873,887</b>              | <b>(18,140,744)</b> | <b>2,309,480</b> | <b>20,450,224</b>         |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - SOLID WASTE**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget   | YTD<br>Actual  | YTD<br>Budget<br>Variance |
|-----------------------------|-------------------|----------------------------|----------------------------|-----------------------------|-----------------|----------------|---------------------------|
| <b>SOURCES</b>              |                   |                            |                            |                             |                 |                |                           |
| Charges for Services        | 356,000           | -                          | (2,417)                    | (2,417)                     | 178,000         | 214,067        | 36,067                    |
| <b>TOTAL SOURCES</b>        | <b>356,000</b>    | <b>-</b>                   | <b>(2,417)</b>             | <b>(2,417)</b>              | <b>178,000</b>  | <b>214,067</b> | <b>36,067</b>             |
| <b>USES</b>                 |                   |                            |                            |                             |                 |                |                           |
| Salaries and Wages          | 202,164           | 15,295                     | 9,536                      | 5,759                       | 103,826         | 61,482         | 42,344                    |
| Employee Fringe             | 84,670            | 6,441                      | 4,697                      | 1,745                       | 42,260          | 28,432         | 13,827                    |
| <b>Total Personnel Cost</b> | <b>286,834</b>    | <b>21,736</b>              | <b>14,233</b>              | <b>7,504</b>                | <b>146,086</b>  | <b>89,914</b>  | <b>56,172</b>             |
| Services and Supplies       | 160,326           | 13,314                     | 3,735                      | 9,579                       | 79,733          | 57,586         | 22,147                    |
| Utilities                   | 1,780             | 203                        | 188                        | 16                          | 890             | 855            | 35                        |
| <b>TOTAL USES</b>           | <b>448,940</b>    | <b>35,254</b>              | <b>18,155</b>              | <b>17,099</b>               | <b>226,709</b>  | <b>148,355</b> | <b>78,353</b>             |
| <b>SOURCES(USES)</b>        | <b>(92,940)</b>   | <b>(35,254)</b>            | <b>(20,572)</b>            | <b>14,681</b>               | <b>(48,709)</b> | <b>65,712</b>  | <b>114,420</b>            |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - TAHOE WATER SUPPLIERS ASSOCIATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget  | YTD<br>Actual  | YTD<br>Budget<br>Variance |
|-----------------------------|-------------------|----------------------------|----------------------------|-----------------------------|----------------|----------------|---------------------------|
| <b>SOURCES</b>              |                   |                            |                            |                             |                |                |                           |
| Charges for Services        | 160,000           | -                          | -                          | -                           | 160,000        | 162,601        | 2,601                     |
| <b>TOTAL SOURCES</b>        | <b>160,000</b>    | <b>-</b>                   | <b>-</b>                   | <b>-</b>                    | <b>160,000</b> | <b>162,601</b> | <b>2,601</b>              |
| <b>USES</b>                 |                   |                            |                            |                             |                |                |                           |
| Salaries and Wages          | 37,213            | 3,089                      | 4,758                      | (1,669)                     | 19,176         | 31,422         | (12,246)                  |
| Employee Fringe             | 25,123            | 2,004                      | 2,222                      | (217)                       | 12,221         | 14,888         | (2,667)                   |
| <b>Total Personnel Cost</b> | <b>62,336</b>     | <b>5,093</b>               | <b>6,980</b>               | <b>(1,886)</b>              | <b>31,397</b>  | <b>46,310</b>  | <b>(14,913)</b>           |
| Services and Supplies       | 69,600            | 5,983                      | 4,312                      | 1,672                       | 34,900         | 32,450         | 2,450                     |
| Utilities                   | 200               | 50                         | 48                         | 2                           | 100            | 96             | 4                         |
| <b>TOTAL USES</b>           | <b>132,136</b>    | <b>11,127</b>              | <b>11,340</b>              | <b>(213)</b>                | <b>66,397</b>  | <b>78,856</b>  | <b>(12,459)</b>           |
| <b>SOURCES(USES)</b>        | <b>27,864</b>     | <b>(11,127)</b>            | <b>(11,340)</b>            | <b>(213)</b>                | <b>93,603</b>  | <b>83,745</b>  | <b>(9,858)</b>            |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|  | Amended<br>Budget  | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget      | YTD<br>Actual     | YTD<br>Budget<br>Variance |
|--|--------------------|----------------------------|----------------------------|-----------------------------|--------------------|-------------------|---------------------------|
| <b>SOURCES</b>                           |                    |                            |                            |                             |                    |                   |                           |
| Charges for Services                     | 20,437,223         | 4,646,646                  | 4,423,650                  | (222,996)                   | 10,274,272         | 9,901,112         | (373,161)                 |
| Facility Fees                            | 3,692,700          | -                          | -                          | -                           | 2,172,848          | 2,236,443         | 63,595                    |
| Intergovernmental - Operating Grants     | 139,875            | 9,750                      | 100,000                    | 90,250                      | 73,500             | 109,107           | 35,607                    |
| Interfund Services                       | 123,002            | 5,226                      | 8,915                      | 3,689                       | 65,433             | 67,634            | 2,201                     |
| Non Operating Income/Leases              | 141,174            | 3,203                      | 43                         | (3,160)                     | 119,918            | 107,495           | (12,423)                  |
| Investment Earnings                      | 40,008             | 3,334                      | 31,124                     | 27,790                      | 20,004             | 32,441            | 12,437                    |
| Capital Grants                           | 25,535,000         | -                          | 737,799                    | 737,799                     | 25,435,000         | 1,139,421         | (24,295,579)              |
| Proceeds from Capital Asset Dispositions | -                  | -                          | -                          | -                           | -                  | 11,855            | 11,855                    |
| <b>TOTAL SOURCES</b>                     | <b>50,108,982</b>  | <b>4,668,159</b>           | <b>5,301,531</b>           | <b>633,372</b>              | <b>38,160,975</b>  | <b>13,605,508</b> | <b>(24,555,468)</b>       |
| <b>USES</b>                              |                    |                            |                            |                             |                    |                   |                           |
| Salaries and Wages                       | 8,525,014          | 899,584                    | 653,741                    | 245,843                     | 4,122,599          | 3,643,122         | 479,477                   |
| Employee Fringe                          | 2,819,953          | 270,917                    | 190,674                    | 80,243                      | 1,322,546          | 1,078,493         | 244,052                   |
| <b>Total Personnel Cost</b>              | <b>11,344,967</b>  | <b>1,170,501</b>           | <b>844,415</b>             | <b>326,087</b>              | <b>5,445,145</b>   | <b>4,721,615</b>  | <b>723,530</b>            |
| Professional Services                    | 41,425             | 1,000                      | -                          | 1,000                       | 35,425             | 19,607            | 15,818                    |
| Services and Supplies                    | 5,734,092          | 472,209                    | 522,514                    | (50,305)                    | 3,422,270          | 2,395,925         | 1,026,345                 |
| Insurance                                | 427,200            | 46,758                     | -                          | 46,758                      | 191,283            | 96,458            | 94,826                    |
| Utilities                                | 1,300,863          | 221,584                    | 250,322                    | (28,738)                    | 777,889            | 902,049           | (124,159)                 |
| Cost of Goods Sold                       | 1,808,069          | 150,645                    | 137,764                    | 12,881                      | 1,047,609          | 776,883           | 270,725                   |
| Central Services Cost                    | 1,178,206          | 98,185                     | 115,943                    | (17,758)                    | 589,110            | 549,107           | 40,003                    |
| Defensible Space                         | 100,000            | -                          | -                          | -                           | -                  | 6,958             | (6,958)                   |
| Capital Improvements                     | 30,869,050         | -                          | 6,720                      | (6,720)                     | 30,869,050         | 2,254,171         | 28,614,879                |
| Debt Service                             | 390,862            | 156                        | 156                        | -                           | 389,925            | 389,970           | (45)                      |
| <b>TOTAL USES</b>                        | <b>53,194,734</b>  | <b>2,161,039</b>           | <b>1,877,834</b>           | <b>283,205</b>              | <b>42,767,706</b>  | <b>12,112,742</b> | <b>30,654,964</b>         |
| <b>SOURCES(USES)</b>                     | <b>(3,085,752)</b> | <b>2,507,120</b>           | <b>3,423,697</b>           | <b>916,577</b>              | <b>(4,606,730)</b> | <b>1,492,766</b>  | <b>6,099,496</b>          |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
 July thru December 2022

|                             | Amended<br>Budget  | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|--------------------|----------------------------|----------------------------|-----------------------------|------------------|------------------|---------------------------|
| <b>SOURCES</b>              |                    |                            |                            |                             |                  |                  |                           |
| Charges for Services        | 3,778,822          | 8,400                      | 7,921                      | (479)                       | 2,856,792        | 2,740,781        | (116,011)                 |
| Facility Fees               | 520,251            | -                          | -                          | -                           | 306,125          | 315,084          | 8,959                     |
| Non Operating Income/Leases | -                  | -                          | -                          | -                           | -                | 11,305           | 11,305                    |
| Investment Earnings         | (2,748)            | (229)                      | (1,148)                    | (919)                       | (1,374)          | (1,401)          | (27)                      |
| <b>TOTAL SOURCES</b>        | <b>4,296,325</b>   | <b>8,171</b>               | <b>6,773</b>               | <b>(1,398)</b>              | <b>3,161,543</b> | <b>3,065,770</b> | <b>(95,773)</b>           |
| <b>USES</b>                 |                    |                            |                            |                             |                  |                  |                           |
| Salaries and Wages          | 1,535,541          | 45,135                     | 44,701                     | 434                         | 965,408          | 885,892          | 79,516                    |
| Employee Fringe             | 457,288            | 21,550                     | 17,998                     | 3,552                       | 255,995          | 224,038          | 31,957                    |
| <b>Total Personnel Cost</b> | <b>1,992,829</b>   | <b>66,685</b>              | <b>62,699</b>              | <b>3,986</b>                | <b>1,221,403</b> | <b>1,109,931</b> | <b>111,473</b>            |
| Professional Services       | 6,380              | -                          | -                          | -                           | 6,380            | 3,040            | 3,340                     |
| Services and Supplies       | 1,078,693          | 43,957                     | 49,265                     | (5,308)                     | 608,995          | 427,109          | 181,886                   |
| Insurance                   | 81,800             | -                          | -                          | -                           | 54,533           | 44,040           | 10,493                    |
| Utilities                   | 252,595            | 10,694                     | 7,977                      | 2,717                       | 163,819          | 164,533          | (714)                     |
| Cost of Goods Sold          | 615,505            | 5,445                      | 5,077                      | 368                         | 467,355          | 353,745          | 113,610                   |
| Central Services Cost       | 231,348            | 19,279                     | 6,787                      | 12,492                      | 115,674          | 128,771          | (13,097)                  |
| Capital Improvements        | 1,281,417          | -                          | -                          | -                           | 1,281,417        | 44,262           | 1,237,155                 |
| Debt Service                | 185,551            | -                          | 156                        | (156)                       | 185,551          | 186,497          | (946)                     |
| <b>TOTAL USES</b>           | <b>5,726,118</b>   | <b>146,060</b>             | <b>131,960</b>             | <b>14,100</b>               | <b>4,105,128</b> | <b>2,461,928</b> | <b>1,643,199</b>          |
| <b>SOURCES(USES)</b>        | <b>(1,429,793)</b> | <b>(137,889)</b>           | <b>(125,187)</b>           | <b>12,702</b>               | <b>(943,585)</b> | <b>603,842</b>   | <b>1,547,426</b>          |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|-------------------|----------------------------|----------------------------|-----------------------------|------------------|------------------|---------------------------|
| <b>SOURCES</b>              |                   |                            |                            |                             |                  |                  |                           |
| Charges for Services        | 1,004,338         | -                          | -                          | -                           | 765,019          | 662,870          | (102,149)                 |
| Facility Fees               | 1,139,874         | -                          | -                          | -                           | 670,722          | 690,352          | 19,630                    |
| Non Operating Income/Leases | 43,989            | 1,870                      | -                          | (1,870)                     | 32,601           | 21,386           | (11,215)                  |
| Investment Earnings         | (2,748)           | (229)                      | (1,148)                    | (919)                       | (1,374)          | (1,401)          | (27)                      |
| <b>TOTAL SOURCES</b>        | <b>2,185,453</b>  | <b>1,641</b>               | <b>(1,148)</b>             | <b>(2,789)</b>              | <b>1,466,968</b> | <b>1,373,208</b> | <b>(93,760)</b>           |
| <b>USES</b>                 |                   |                            |                            |                             |                  |                  |                           |
| Salaries and Wages          | 500,207           | 17,842                     | 13,815                     | 4,027                       | 313,698          | 236,514          | 77,184                    |
| Employee Fringe             | 162,915           | 9,589                      | 6,857                      | 2,732                       | 87,588           | 65,857           | 21,731                    |
| <b>Total Personnel Cost</b> | <b>663,122</b>    | <b>27,431</b>              | <b>20,672</b>              | <b>6,759</b>                | <b>401,286</b>   | <b>302,370</b>   | <b>98,915</b>             |
| Professional Services       | 2,570             | -                          | -                          | -                           | 2,570            | 1,400            | 1,170                     |
| Services and Supplies       | 399,290           | 16,201                     | 19,664                     | (3,464)                     | 232,201          | 178,297          | 53,904                    |
| Insurance                   | 18,800            | -                          | -                          | -                           | 12,533           | 10,133           | 2,401                     |
| Utilities                   | 98,346            | 4,071                      | 2,815                      | 1,256                       | 63,881           | 63,188           | 693                       |
| Cost of Goods Sold          | 113,366           | -                          | -                          | -                           | 78,189           | 46,410           | 31,779                    |
| Central Services Cost       | 77,236            | 6,436                      | 2,995                      | 3,441                       | 38,616           | 37,336           | 1,280                     |
| Capital Improvements        | 1,138,000         | -                          | 121                        | (121)                       | 1,138,000        | 98,425           | 1,039,575                 |
| Debt Service                | 1,874             | 156                        | -                          | 156                         | 937              | -                | 937                       |
| <b>TOTAL USES</b>           | <b>2,512,604</b>  | <b>54,294</b>              | <b>46,266</b>              | <b>8,028</b>                | <b>1,968,212</b> | <b>737,559</b>   | <b>1,230,653</b>          |
| <b>SOURCES(USES)</b>        | <b>(327,151)</b>  | <b>(52,653)</b>            | <b>(47,414)</b>            | <b>5,239</b>                | <b>(501,244)</b> | <b>635,649</b>   | <b>1,136,893</b>          |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|-------------------|----------------------------|----------------------------|-----------------------------|------------------|------------------|---------------------------|
| <b>SOURCES</b>              |                   |                            |                            |                             |                  |                  |                           |
| Charges for Services        | 2,117,586         | 112,757                    | 48,073                     | (64,683)                    | 1,497,856        | 1,068,403        | (429,453)                 |
| Facility Fees               | 187,130           | -                          | -                          | -                           | 110,110          | 113,333          | 3,223                     |
| Investment Earnings         | (180)             | (15)                       | (220)                      | (205)                       | (90)             | (186)            | (96)                      |
| <b>TOTAL SOURCES</b>        | <b>2,304,536</b>  | <b>112,742</b>             | <b>47,853</b>              | <b>(64,889)</b>             | <b>1,607,876</b> | <b>1,181,551</b> | <b>(426,325)</b>          |
| <b>USES</b>                 |                   |                            |                            |                             |                  |                  |                           |
| Salaries and Wages          | 525,118           | 40,230                     | 24,175                     | 16,055                      | 294,774          | 262,736          | 32,038                    |
| Employee Fringe             | 247,888           | 17,968                     | 12,377                     | 5,590                       | 128,525          | 120,570          | 7,955                     |
| <b>Total Personnel Cost</b> | <b>773,006</b>    | <b>58,198</b>              | <b>36,553</b>              | <b>21,645</b>               | <b>423,299</b>   | <b>383,306</b>   | <b>39,993</b>             |
| Professional Services       | 1,170             | -                          | -                          | -                           | 1,170            | 500              | 670                       |
| Services and Supplies       | 577,245           | 29,903                     | 41,265                     | (11,362)                    | 377,432          | 229,437          | 147,995                   |
| Insurance                   | 12,800            | 1,067                      | -                          | 1,067                       | 6,400            | 3,453            | 2,947                     |
| Utilities                   | 56,129            | 4,474                      | 4,328                      | 146                         | 30,339           | 37,444           | (7,104)                   |
| Cost of Goods Sold          | 464,700           | 26,300                     | 14,736                     | 11,564                      | 354,300          | 242,196          | 112,104                   |
| Central Services Cost       | 106,807           | 8,901                      | 6,386                      | 2,515                       | 53,406           | 52,320           | 1,086                     |
| Capital Improvements        | 20,000            | -                          | -                          | -                           | 20,000           | -                | 20,000                    |
| Debt Service                | 177,130           | -                          | -                          | -                           | 177,130          | 177,139          | (9)                       |
| <b>TOTAL USES</b>           | <b>2,188,987</b>  | <b>128,842</b>             | <b>103,267</b>             | <b>25,575</b>               | <b>1,443,476</b> | <b>1,125,795</b> | <b>317,682</b>            |
| <b>SOURCES(USES)</b>        | <b>115,549</b>    | <b>(16,101)</b>            | <b>(55,414)</b>            | <b>(39,314)</b>             | <b>164,400</b>   | <b>55,756</b>    | <b>(108,644)</b>          |



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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
 July thru December 2022

|  | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|--|-------------------|----------------------------|----------------------------|-----------------------------|------------------|------------------|---------------------------|
| <b>SOURCES</b>                           |                   |                            |                            |                             |                  |                  |                           |
| Charges for Services                     | 12,090,998        | 4,415,085                  | 4,260,951                  | (154,134)                   | 4,419,230        | 4,307,797        | (111,433)                 |
| Facility Fees                            | 842,769           | -                          | -                          | -                           | 495,900          | 510,414          | 14,514                    |
| Interfund Services                       | 15,735            | -                          | -                          | -                           | -                | -                | -                         |
| Non Operating Income/Leases              | 85,085            | 1,163                      | 43                         | (1,120)                     | 78,107           | 74,804           | (3,303)                   |
| Investment Earnings                      | 21,324            | 1,777                      | 22,030                     | 20,253                      | 10,662           | 23,705           | 13,043                    |
| Proceeds from Capital Asset Dispositions | -                 | -                          | -                          | -                           | -                | 2,260            | 2,260                     |
| <b>TOTAL SOURCES</b>                     | <b>13,055,911</b> | <b>4,418,025</b>           | <b>4,283,024</b>           | <b>(135,001)</b>            | <b>5,003,899</b> | <b>4,918,979</b> | <b>(84,920)</b>           |
| <b>USES</b>                              |                   |                            |                            |                             |                  |                  |                           |
| Salaries and Wages                       | 3,903,964         | 654,770                    | 448,165                    | 206,605                     | 1,446,234        | 1,151,117        | 295,117                   |
| Employee Fringe                          | 1,331,768         | 175,482                    | 117,958                    | 57,524                      | 538,511          | 407,707          | 130,804                   |
| <b>Total Personnel Cost</b>              | <b>5,235,732</b>  | <b>830,252</b>             | <b>566,124</b>             | <b>264,128</b>              | <b>1,984,745</b> | <b>1,558,824</b> | <b>425,921</b>            |
| Professional Services                    | 23,700            | 1,000                      | -                          | 1,000                       | 17,700           | 11,417           | 6,283                     |
| Services and Supplies                    | 2,386,206         | 312,684                    | 359,617                    | (46,932)                    | 1,410,840        | 1,125,453        | 285,387                   |
| Insurance                                | 234,500           | 39,083                     | -                          | 39,083                      | 78,167           | 12,660           | 65,507                    |
| Utilities                                | 641,435           | 183,678                    | 219,655                    | (35,977)                    | 380,220          | 492,311          | (112,091)                 |
| Cost of Goods Sold                       | 558,200           | 115,100                    | 99,127                     | 15,973                      | 115,100          | 99,127           | 15,973                    |
| Central Services Cost                    | 524,073           | 43,673                     | 86,890                     | (43,217)                    | 262,038          | 214,937          | 47,101                    |
| Capital Improvements                     | 1,557,059         | -                          | 1,689                      | (1,689)                     | 1,557,059        | 62,064           | 1,494,995                 |
| Debt Service                             | 19,769            | -                          | -                          | -                           | 19,769           | 19,770           | (1)                       |
| <b>TOTAL USES</b>                        | <b>11,180,674</b> | <b>1,525,471</b>           | <b>1,333,101</b>           | <b>192,370</b>              | <b>5,825,637</b> | <b>3,596,562</b> | <b>2,229,076</b>          |
| <b>SOURCES(USES)</b>                     | <b>1,875,237</b>  | <b>2,892,554</b>           | <b>2,949,923</b>           | <b>57,369</b>               | <b>(821,738)</b> | <b>1,322,417</b> | <b>2,144,156</b>          |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|  | Amended<br>Budget  | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget      | YTD<br>Actual      | YTD<br>Budget<br>Variance |
|--|--------------------|----------------------------|----------------------------|-----------------------------|--------------------|--------------------|---------------------------|
| <b>SOURCES</b>                           |                    |                            |                            |                             |                    |                    |                           |
| Charges for Services                     | 1,476,890          | 127,115                    | 96,871                     | (30,244)                    | 768,975            | 702,728            | (66,247)                  |
| Facility Fees                            | 173,229            | -                          | -                          | -                           | 101,931            | 104,914            | 2,983                     |
| Intergovernmental - Operating Grants     | 117,000            | 9,750                      | 100,000                    | 90,250                      | 58,500             | 100,000            | 41,500                    |
| Investment Earnings                      | 1,020              | 85                         | (2,517)                    | (2,602)                     | 510                | (2,529)            | (3,039)                   |
| Capital Grants                           | 25,435,000         | -                          | 737,799                    | 737,799                     | 25,435,000         | 737,799            | (24,697,201)              |
| Proceeds from Capital Asset Dispositions | -                  | -                          | -                          | -                           | -                  | 9,595              | 9,595                     |
| <b>TOTAL SOURCES</b>                     | <b>27,203,139</b>  | <b>136,950</b>             | <b>932,153</b>             | <b>795,203</b>              | <b>26,364,916</b>  | <b>1,652,508</b>   | <b>(24,712,408)</b>       |
| <b>USES</b>                              |                    |                            |                            |                             |                    |                    |                           |
| Salaries and Wages                       | 1,304,390          | 100,978                    | 77,600                     | 23,378                      | 667,980            | 637,270            | 30,710                    |
| Employee Fringe                          | 392,286            | 30,727                     | 22,638                     | 8,089                       | 193,455            | 157,159            | 36,296                    |
| <b>Total Personnel Cost</b>              | <b>1,696,676</b>   | <b>131,705</b>             | <b>100,238</b>             | <b>31,466</b>               | <b>861,435</b>     | <b>794,429</b>     | <b>67,006</b>             |
| Professional Services                    | 5,850              | -                          | -                          | -                           | 5,850              | 2,500              | 3,350                     |
| Services and Supplies                    | 617,361            | 45,059                     | 40,268                     | 4,790                       | 346,543            | 246,449            | 100,094                   |
| Insurance                                | 60,900             | 5,075                      | -                          | 5,075                       | 30,450             | 21,219             | 9,231                     |
| Utilities                                | 122,956            | 10,655                     | 8,703                      | 1,952                       | 62,768             | 68,668             | (5,900)                   |
| Cost of Goods Sold                       | 45,720             | 3,800                      | 8,424                      | (4,624)                     | 25,070             | 14,938             | 10,132                    |
| Central Services Cost                    | 141,787            | 11,816                     | 8,388                      | 3,428                       | 70,896             | 64,916             | 5,980                     |
| Capital Improvements                     | 26,575,212         | -                          | 4,449                      | (4,449)                     | 26,575,212         | 1,980,914          | 24,594,298                |
| Debt Service                             | 2,229              | -                          | -                          | -                           | 2,229              | 2,254              | (25)                      |
| <b>TOTAL USES</b>                        | <b>29,268,691</b>  | <b>208,109</b>             | <b>170,470</b>             | <b>37,639</b>               | <b>27,980,453</b>  | <b>3,196,287</b>   | <b>24,784,166</b>         |
| <b>SOURCES(USES)</b>                     | <b>(2,065,552)</b> | <b>(71,159)</b>            | <b>761,683</b>             | <b>832,842</b>              | <b>(1,615,537)</b> | <b>(1,543,779)</b> | <b>71,758</b>             |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                                      | Amended<br>Budget  | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|--------------------------------------|--------------------|----------------------------|----------------------------|-----------------------------|------------------|------------------|---------------------------|
| <b>SOURCES</b>                       |                    |                            |                            |                             |                  |                  |                           |
| Charges for Services                 | 63,115             | -                          | -                          | -                           | 48,563           | 21,690           | (26,873)                  |
| Facility Fees                        | 73,191             | -                          | -                          | -                           | 43,066           | 44,327           | 1,261                     |
| Intergovernmental - Operating Grants | 22,875             | -                          | -                          | -                           | 15,000           | 9,107            | (5,893)                   |
| Interfund Services                   | 107,267            | 5,226                      | 8,915                      | 3,689                       | 65,433           | 67,634           | 2,201                     |
| Non Operating Income/Leases          | 12,100             | 170                        | -                          | (170)                       | 9,210            | -                | (9,210)                   |
| Investment Earnings                  | (180)              | (15)                       | 197                        | 212                         | (90)             | 146              | 236                       |
| Capital Grants                       | 100,000            | -                          | -                          | -                           | -                | -                | -                         |
| <b>TOTAL SOURCES</b>                 | <b>378,368</b>     | <b>5,381</b>               | <b>9,111</b>               | <b>3,730</b>                | <b>181,182</b>   | <b>142,904</b>   | <b>(38,278)</b>           |
| <b>USES</b>                          |                    |                            |                            |                             |                  |                  |                           |
| Salaries and Wages                   | 416,383            | 20,626                     | 28,291                     | (7,665)                     | 236,902          | 247,950          | (11,048)                  |
| Employee Fringe                      | 115,788            | 7,583                      | 7,640                      | (57)                        | 60,236           | 54,573           | 5,662                     |
| <b>Total Personnel Cost</b>          | <b>532,171</b>     | <b>28,209</b>              | <b>35,931</b>              | <b>(7,722)</b>              | <b>297,138</b>   | <b>302,524</b>   | <b>(5,386)</b>            |
| Professional Services                | 1,170              | -                          | -                          | -                           | 1,170            | 500              | 670                       |
| Services and Supplies                | 410,892            | 18,232                     | 4,776                      | 13,456                      | 238,452          | 113,390          | 125,063                   |
| Insurance                            | 14,500             | 1,208                      | -                          | 1,208                       | 7,250            | 3,906            | 3,344                     |
| Utilities                            | 112,091            | 6,890                      | 6,086                      | 804                         | 67,855           | 66,952           | 903                       |
| Central Services Cost                | 60,810             | 5,068                      | 2,780                      | 2,288                       | 30,408           | 29,010           | 1,398                     |
| Capital Improvements                 | 297,362            | -                          | 460                        | (460)                       | 297,362          | 65,788           | 231,574                   |
| Debt Service                         | 3,005              | -                          | -                          | -                           | 3,005            | 3,005            | (0)                       |
| <b>TOTAL USES</b>                    | <b>1,432,001</b>   | <b>59,608</b>              | <b>50,034</b>              | <b>9,574</b>                | <b>942,641</b>   | <b>585,075</b>   | <b>357,566</b>            |
| <b>SOURCES(USES)</b>                 | <b>(1,053,633)</b> | <b>(54,227)</b>            | <b>(40,922)</b>            | <b>13,304</b>               | <b>(761,459)</b> | <b>(442,170)</b> | <b>319,289</b>            |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual   | YTD<br>Budget<br>Variance |
|-----------------------------|-------------------|----------------------------|----------------------------|-----------------------------|------------------|-----------------|---------------------------|
| <b>SOURCES</b>              |                   |                            |                            |                             |                  |                 |                           |
| Charges for Services        | 178,449           | -                          | 2,400                      | 2,400                       | 72,700           | 162,043         | 89,343                    |
| Facility Fees               | 1,304             | -                          | -                          | -                           | 767              | 790             | 23                        |
| Investment Earnings         | (2,352)           | (196)                      | (1,323)                    | (1,127)                     | (1,176)          | (1,336)         | (160)                     |
| <b>TOTAL SOURCES</b>        | <b>177,401</b>    | <b>(196)</b>               | <b>1,077</b>               | <b>1,273</b>                | <b>72,291</b>    | <b>161,496</b>  | <b>89,205</b>             |
| <b>USES</b>                 |                   |                            |                            |                             |                  |                 |                           |
| Salaries and Wages          | 131,667           | 2,944                      | 3,304                      | (360)                       | 90,879           | 123,890         | (33,011)                  |
| Employee Fringe             | 31,804            | 1,548                      | 761                        | 787                         | 18,852           | 16,883          | 1,969                     |
| <b>Total Personnel Cost</b> | <b>163,471</b>    | <b>4,492</b>               | <b>4,065</b>               | <b>427</b>                  | <b>109,731</b>   | <b>140,773</b>  | <b>(31,042)</b>           |
| Professional Services       | 585               | -                          | -                          | -                           | 585              | 250             | 335                       |
| Services and Supplies       | 92,960            | 984                        | 7,660                      | (6,676)                     | 47,843           | 53,853          | (6,010)                   |
| Insurance                   | 3,900             | 325                        | -                          | 325                         | 1,950            | 1,047           | 903                       |
| Utilities                   | 11,780            | 662                        | 759                        | (98)                        | 6,241            | 6,366           | (125)                     |
| Cost of Goods Sold          | 10,578            | -                          | 10,401                     | (10,401)                    | 7,595            | 20,468          | (12,874)                  |
| Central Services Cost       | 15,496            | 1,291                      | 702                        | 589                         | 7,746            | 11,892          | (4,146)                   |
| Capital Improvements        | -                 | -                          | -                          | -                           | -                | -               | -                         |
| Debt Service                | 1,304             | -                          | -                          | -                           | 1,304            | 1,305           | (1)                       |
| <b>TOTAL USES</b>           | <b>300,074</b>    | <b>7,753</b>               | <b>23,587</b>              | <b>(15,833)</b>             | <b>182,994</b>   | <b>235,955</b>  | <b>(52,961)</b>           |
| <b>SOURCES(USES)</b>        | <b>(122,673)</b>  | <b>(7,949)</b>             | <b>(22,509)</b>            | <b>(14,560)</b>             | <b>(110,703)</b> | <b>(74,459)</b> | <b>36,244</b>             |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget   | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|-------------------|----------------------------|----------------------------|-----------------------------|-----------------|------------------|---------------------------|
| <b>SOURCES</b>              |                   |                            |                            |                             |                 |                  |                           |
| Charges for Services        | (272,975)         | (16,710)                   | 7,434                      | 24,144                      | (154,863)       | 234,799          | 389,662                   |
| Facility Fees               | 754,952           | -                          | -                          | -                           | 444,227         | 457,228          | 13,001                    |
| Investment Earnings         | 25,872            | 2,156                      | 15,254                     | 13,098                      | 12,936          | 15,443           | 2,507                     |
| Capital Grants              | -                 | -                          | -                          | -                           | -               | 401,621          | 401,621                   |
| <b>TOTAL SOURCES</b>        | <b>507,849</b>    | <b>(14,554)</b>            | <b>22,688</b>              | <b>37,242</b>               | <b>302,300</b>  | <b>1,109,092</b> | <b>806,791</b>            |
| <b>USES</b>                 |                   |                            |                            |                             |                 |                  |                           |
| Salaries and Wages          | 207,744           | 17,059                     | 13,688                     | 3,371                       | 106,724         | 97,753           | 8,971                     |
| Employee Fringe             | 80,217            | 6,471                      | 4,445                      | 2,026                       | 39,384          | 31,706           | 7,679                     |
| <b>Total Personnel Cost</b> | <b>287,961</b>    | <b>23,530</b>              | <b>18,133</b>              | <b>5,396</b>                | <b>146,108</b>  | <b>129,458</b>   | <b>16,650</b>             |
| Services and Supplies       | 171,445           | 5,190                      | -                          | 5,190                       | 159,965         | 21,937           | 138,028                   |
| Utilities                   | 5,531             | 461                        | -                          | 461                         | 2,766           | 2,587            | 179                       |
| Central Services Cost       | 20,649            | 1,721                      | 1,015                      | 706                         | 10,326          | 9,924            | 402                       |
| Defensible Space            | 100,000           | -                          | -                          | -                           | -               | 6,958            | (6,958)                   |
| Capital Improvements        | -                 | -                          | -                          | -                           | -               | 2,717            | (2,717)                   |
| <b>TOTAL USES</b>           | <b>585,586</b>    | <b>30,902</b>              | <b>19,149</b>              | <b>11,753</b>               | <b>319,165</b>  | <b>173,581</b>   | <b>145,583</b>            |
| <b>SOURCES(USES)</b>        | <b>(77,737)</b>   | <b>(45,456)</b>            | <b>3,539</b>               | <b>48,995</b>               | <b>(16,864)</b> | <b>935,511</b>   | <b>952,375</b>            |

**INCLINE VILLAGE GENERAL IMPROVEM.  
STATEMENT OF SOURCES AND USES  
BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | Amended<br>Budget | Current<br>Month<br>Budget | Current<br>Month<br>Actual | Month<br>Budget<br>Variance | YTD<br>Budget    | YTD<br>Actual    | YTD<br>Budget<br>Variance |
|-----------------------------|-------------------|----------------------------|----------------------------|-----------------------------|------------------|------------------|---------------------------|
| <b>SOURCES</b>              |                   |                            |                            |                             |                  |                  |                           |
| Charges for Services        | 623,890           | (37,485)                   | -                          | 37,485                      | 428,020          | 757,587          | 329,567                   |
| Facility Fees               | 2,556,840         | -                          | -                          | -                           | 1,504,490        | 1,660,750        | 156,260                   |
| Investment Earnings         | 11,400            | 950                        | 15,288                     | 14,338                      | 5,700            | 15,480           | 9,780                     |
| <b>TOTAL SOURCES</b>        | <b>3,192,130</b>  | <b>(36,535)</b>            | <b>15,288</b>              | <b>51,823</b>               | <b>1,938,210</b> | <b>2,433,817</b> | <b>495,607</b>            |
| <b>USES</b>                 |                   |                            |                            |                             |                  |                  |                           |
| Salaries and Wages          | 968,860           | 37,622                     | 33,391                     | 4,231                       | 600,109          | 601,604          | (1,495)                   |
| Employee Fringe             | 250,645           | 14,662                     | 11,626                     | 3,037                       | 136,830          | 118,030          | 18,800                    |
| <b>Total Personnel Cost</b> | <b>1,219,505</b>  | <b>52,284</b>              | <b>45,016</b>              | <b>7,268</b>                | <b>736,939</b>   | <b>719,634</b>   | <b>17,305</b>             |
| Professional Services       | 17,850            | 1,000                      | -                          | 1,000                       | 11,850           | 2,500            | 9,350                     |
| Services and Supplies       | 820,632           | 22,432                     | 32,820                     | (10,387)                    | 564,940          | 229,772          | 335,168                   |
| Insurance                   | 41,300            | -                          | -                          | -                           | 27,533           | 22,247           | 5,287                     |
| Utilities                   | 128,817           | 8,245                      | 7,273                      | 972                         | 71,284           | 85,876           | (14,592)                  |
| Central Services Cost       | 141,194           | 11,766                     | 5,215                      | 6,551                       | 70,596           | 65,254           | 5,342                     |
| Defensible Space            | -                 | -                          | -                          | -                           | -                | -                | -                         |
| Capital Improvements        | 945,000           | -                          | 94,342                     | (94,342)                    | 945,000          | 108,202          | 836,798                   |
| Debt Service                | 6,365             | -                          | -                          | -                           | 6,365            | 6,366            | (1)                       |
| <b>TOTAL USES</b>           | <b>3,320,662</b>  | <b>95,727</b>              | <b>184,666</b>             | <b>(88,938)</b>             | <b>2,434,506</b> | <b>1,239,850</b> | <b>1,194,656</b>          |
| <b>SOURCES(USES)</b>        | <b>(128,532)</b>  | <b>(132,262)</b>           | <b>(169,378)</b>           | <b>(37,116)</b>             | <b>(496,296)</b> | <b>1,193,966</b> | <b>1,690,263</b>          |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|-----------------------------|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>SOURCES</b>              |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services          | 3,467,103                 | 269,267                             | 204,081                             | (65,186)                             | 1,754,468             | 1,399,190             | (355,278)                          |
| Investment Earnings         | (456)                     | (38)                                | (180)                               | (142)                                | (228)                 | (92)                  | 136                                |
| <b>TOTAL SOURCES</b>        | <b>3,466,647</b>          | <b>269,229</b>                      | <b>203,901</b>                      | <b>(65,328)</b>                      | <b>1,754,240</b>      | <b>1,399,098</b>      | <b>(355,142)</b>                   |
| <b>USES</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages          | 1,620,492                 | 138,447                             | 97,608                              | 40,839                               | 836,788               | 733,037               | 103,751                            |
| Employee Fringe             | 819,935                   | 66,710                              | 45,041                              | 21,670                               | 402,131               | 329,877               | 72,254                             |
| <b>Total Personnel Cost</b> | <b>2,440,427</b>          | <b>205,157</b>                      | <b>142,649</b>                      | <b>62,508</b>                        | <b>1,238,919</b>      | <b>1,062,915</b>      | <b>176,005</b>                     |
| Professional Services       | 15,000                    | 1,250                               | -                                   | 1,250                                | 7,500                 | -                     | 7,500                              |
| Services and Supplies       | 959,912                   | 64,540                              | 94,597                              | (30,057)                             | 528,216               | 451,972               | 76,244                             |
| Insurance                   | 16,600                    | 1,383                               | -                                   | 1,383                                | 8,300                 | 4,472                 | 3,828                              |
| Utilities                   | 9,910                     | 926                                 | 401                                 | 525                                  | 4,955                 | 5,616                 | (661)                              |
| Cost of Goods Sold          | -                         | -                                   | -                                   | -                                    | -                     | (169)                 | 169                                |
| <b>TOTAL USES</b>           | <b>3,441,849</b>          | <b>273,257</b>                      | <b>237,647</b>                      | <b>35,610</b>                        | <b>1,787,891</b>      | <b>1,524,806</b>      | <b>263,085</b>                     |
| <b>SOURCES(USES)</b>        | <b>24,798</b>             | <b>(4,028)</b>                      | <b>(33,746)</b>                     | <b>(29,718)</b>                      | <b>(33,650)</b>       | <b>(125,708)</b>      | <b>(92,058)</b>                    |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|-----------------------------|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>SOURCES</b>              |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services          | 1,463,650                 | 120,607                             | 81,933                              | (38,674)                             | 751,139               | 575,829               | (175,310)                          |
| Investment Earnings         | 108                       | 9                                   | 105                                 | 96                                   | 54                    | 161                   | 107                                |
| <b>TOTAL SOURCES</b>        | <b>1,463,758</b>          | <b>120,616</b>                      | <b>82,038</b>                       | <b>(38,577)</b>                      | <b>751,193</b>        | <b>575,990</b>        | <b>(175,203)</b>                   |
| <b>USES</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages          | 645,375                   | 54,681                              | 41,958                              | 12,723                               | 336,088               | 270,875               | 65,213                             |
| Employee Fringe             | 342,669                   | 27,675                              | 22,041                              | 5,634                                | 168,497               | 136,042               | 32,455                             |
| <b>Total Personnel Cost</b> | <b>988,044</b>            | <b>82,356</b>                       | <b>63,999</b>                       | <b>18,357</b>                        | <b>504,585</b>        | <b>406,917</b>        | <b>97,668</b>                      |
| Services and Supplies       | 467,560                   | 36,980                              | 57,006                              | (20,026)                             | 273,330               | 152,259               | 121,071                            |
| Insurance                   | 5,900                     | 492                                 | -                                   | 492                                  | 2,950                 | 1,585                 | 1,365                              |
| Utilities                   | 1,809                     | 251                                 | 207                                 | 44                                   | 905                   | 787                   | 118                                |
| Cost of Goods Sold          | -                         | -                                   | -                                   | -                                    | -                     | (169)                 | 169                                |
| <b>TOTAL USES</b>           | <b>1,463,313</b>          | <b>120,078</b>                      | <b>121,211</b>                      | <b>(1,133)</b>                       | <b>781,770</b>        | <b>561,379</b>        | <b>220,391</b>                     |
| <b>SOURCES(USES)</b>        | <b>445</b>                | <b>537</b>                          | <b>(39,173)</b>                     | <b>(39,711)</b>                      | <b>(30,577)</b>       | <b>14,611</b>         | <b>45,188</b>                      |



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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|-----------------------------|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>SOURCES</b>              |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services          | 1,018,807                 | 84,901                              | 70,588                              | (14,313)                             | 509,403               | 445,054               | (64,350)                           |
| Investment Earnings         | 216                       | 18                                  | (100)                               | (118)                                | 108                   | (94)                  | (202)                              |
| <b>TOTAL SOURCES</b>        | <b>1,019,023</b>          | <b>84,919</b>                       | <b>70,488</b>                       | <b>(14,430)</b>                      | <b>509,511</b>        | <b>444,959</b>        | <b>(64,552)</b>                    |
| <b>USES</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages          | 633,525                   | 54,517                              | 42,202                              | 12,315                               | 324,554               | 311,260               | 13,294                             |
| Employee Fringe             | 291,205                   | 23,936                              | 14,919                              | 9,016                                | 142,839               | 112,143               | 30,696                             |
| <b>Total Personnel Cost</b> | <b>924,730</b>            | <b>78,453</b>                       | <b>57,121</b>                       | <b>21,331</b>                        | <b>467,393</b>        | <b>423,403</b>        | <b>43,990</b>                      |
| Professional Services       | 15,000                    | 1,250                               | -                                   | 1,250                                | 7,500                 | -                     | 7,500                              |
| Services and Supplies       | 62,461                    | 3,947                               | 8,801                               | (4,854)                              | 39,303                | 57,142                | (17,839)                           |
| Insurance                   | 4,400                     | 367                                 | -                                   | 367                                  | 2,200                 | 1,189                 | 1,011                              |
| Utilities                   | 2,936                     | 245                                 | 113                                 | 131                                  | 1,468                 | 2,434                 | (966)                              |
| <b>TOTAL USES</b>           | <b>1,009,527</b>          | <b>84,261</b>                       | <b>66,036</b>                       | <b>18,225</b>                        | <b>517,864</b>        | <b>484,168</b>        | <b>33,697</b>                      |
| <b>SOURCES(USES)</b>        | <b>9,496</b>              | <b>658</b>                          | <b>4,452</b>                        | <b>3,795</b>                         | <b>(8,353)</b>        | <b>(39,208)</b>       | <b>(30,856)</b>                    |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
July thru December 2022

|                             | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|-----------------------------|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>SOURCES</b>              |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services          | 984,646                   | 63,760                              | 51,561                              | (12,199)                             | 493,926               | 378,308               | (115,619)                          |
| Investment Earnings         | (780)                     | (65)                                | (186)                               | (121)                                | (390)                 | (158)                 | 232                                |
| <b>TOTAL SOURCES</b>        | <b>983,866</b>            | <b>63,695</b>                       | <b>51,375</b>                       | <b>(12,320)</b>                      | <b>493,536</b>        | <b>378,149</b>        | <b>(115,387)</b>                   |
| <b>USES</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages          | 341,592                   | 29,249                              | 13,449                              | 15,800                               | 176,146               | 150,903               | 25,243                             |
| Employee Fringe             | 186,061                   | 15,100                              | 8,080                               | 7,020                                | 90,795                | 81,692                | 9,103                              |
| <b>Total Personnel Cost</b> | <b>527,653</b>            | <b>44,349</b>                       | <b>21,529</b>                       | <b>22,820</b>                        | <b>266,941</b>        | <b>232,595</b>        | <b>34,346</b>                      |
| Services and Supplies       | 429,891                   | 23,613                              | 28,790                              | (5,177)                              | 215,583               | 242,572               | (26,989)                           |
| Insurance                   | 6,300                     | 525                                 | -                                   | 525                                  | 3,150                 | 1,698                 | 1,452                              |
| Utilities                   | 5,165                     | 430                                 | 81                                  | 349                                  | 2,583                 | 2,395                 | 188                                |
| <b>TOTAL USES</b>           | <b>969,009</b>            | <b>68,917</b>                       | <b>50,400</b>                       | <b>18,518</b>                        | <b>488,257</b>        | <b>479,260</b>        | <b>8,997</b>                       |
| <b>SOURCES(USES)</b>        | <b>14,857</b>             | <b>(5,222)</b>                      | <b>975</b>                          | <b>6,197</b>                         | <b>5,280</b>          | <b>(101,110)</b>      | <b>(106,390)</b>                   |

# **MONTHLY FINANCIAL SUMMARY REPORTS**

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**

**FISCAL YEAR 2022/23**

**DECEMBER 2022**

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

**MONTH- END FINANCIAL RESULTS**

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**

**DECEMBER 2022**

| <b>Fund</b>                       | <b>Amended Budget</b> | <b>Current Month Budget</b> | <b>Current Month Actual</b> | <b>Month Budget Variance</b> | <b>YTD Budget</b> | <b>YTD Actual</b> | <b>YTD Budget Variance</b> | <b>YTD % of Budget</b> |
|-----------------------------------|-----------------------|-----------------------------|-----------------------------|------------------------------|-------------------|-------------------|----------------------------|------------------------|
| <b>200 Utilities</b>              |                       |                             |                             |                              |                   |                   |                            |                        |
| Total Operating Income            | 14,526,393            | 1,051,192                   | 1,054,720                   | 3,528                        | 7,924,732         | 8,082,620         | 157,888                    | 55.6%                  |
| Total Operating Expense           | 14,377,676            | 1,110,277                   | 866,861                     | 243,416                      | 8,106,107         | 5,499,733         | 2,606,374                  | 38.3%                  |
| Net Income (Expense)              | 148,717               | (59,085)                    | 187,859                     | 246,944                      | (181,375)         | 2,582,887         | 2,764,262                  |                        |
| Total Non Operating Income        | 41,688                | 3,474                       | 46,940                      | 43,466                       | 20,844            | 49,328            | 28,484                     | 118.3%                 |
| Total Non Operating Expense       | 73,728                | -                           | -                           | -                            | 38,837            | -                 | 38,837                     | 0.0%                   |
| Income (Expense) Before Transfers | 116,677               | (55,611)                    | 234,799                     | 290,410                      | (199,368)         | 2,632,215         | 2,831,583                  |                        |
| Transfers in                      | 1,000,000             | -                           | 1,000,000                   | 1,000,000                    | -                 | 1,000,000         | 1,000,000                  | 100.0%                 |
| Total Transfers                   | 1,000,000             | -                           | 1,000,000                   | 1,000,000                    | -                 | 1,000,000         | 1,000,000                  |                        |
| Change in Net Position            | 1,116,677             | (55,611)                    | 1,234,799                   | 1,290,410                    | (199,368)         | 3,632,215         | 3,831,583                  | 325.3%                 |
| <b>300 Community Services</b>     |                       |                             |                             |                              |                   |                   |                            |                        |
| Total Operating Income            | 24,392,800            | 4,661,622                   | 4,532,565                   | (129,057)                    | 12,586,053        | 12,314,296        | (271,758)                  | 50.5%                  |
| Total Operating Expense           | 24,646,381            | 2,386,849                   | 2,100,634                   | 286,215                      | 12,864,527        | 10,865,261        | 1,999,266                  | 44.1%                  |
| Net Income (Expense)              | (253,581)             | 2,274,774                   | 2,431,931                   | 157,157                      | (278,473)         | 1,449,035         | 1,727,508                  |                        |
| Total Non Operating Income        | 25,716,182            | 6,537                       | 768,967                     | 762,430                      | 25,574,922        | 1,291,212         | (24,283,710)               | 5.0%                   |
| Total Non Operating Expense       | 6,157                 | 156                         | 156                         | -                            | 5,220             | 4,953             | 267                        | 80.4%                  |
| Income (Expense) Before Transfers | 25,456,444            | 2,281,154                   | 3,200,741                   | 919,587                      | 25,291,229        | 2,735,294         | (22,555,934)               |                        |
| Change in Net Position            | 25,456,444            | 2,281,154                   | 3,200,741                   | 919,587                      | 25,291,229        | 2,735,294         | (22,555,934)               | 10.7%                  |
| <b>390 Beach</b>                  |                       |                             |                             |                              |                   |                   |                            |                        |
| Total Operating Income            | 3,180,730             | (37,485)                    | -                           | 37,485                       | 1,932,510         | 2,418,337         | 485,827                    | 76.0%                  |
| Total Operating Expense           | 2,553,558             | 111,082                     | 115,548                     | (4,465)                      | 1,483,211         | 1,276,887         | 206,324                    | 50.0%                  |
| Net Income (Expense)              | 627,172               | (148,567)                   | (115,548)                   | 33,020                       | 449,299           | 1,141,450         | 692,151                    |                        |
| Total Non Operating Income        | 11,400                | 950                         | 15,288                      | 14,338                       | 5,700             | 15,480            | 9,780                      | 135.8%                 |
| Total Non Operating Expense       | 70                    | -                           | -                           | -                            | 70                | 71                | (1)                        | 101.2%                 |
| Income (Expense) Before Transfers | 638,502               | (147,617)                   | (100,260)                   | 47,357                       | 454,929           | 1,156,858         | 701,930                    |                        |
| Change in Net Position            | 638,502               | (147,617)                   | (100,260)                   | 47,357                       | 454,929           | 1,156,858         | 701,930                    | 181.2%                 |
| <b>400 Internal Services</b>      |                       |                             |                             |                              |                   |                   |                            |                        |
| Total Operating Income            | 3,467,103             | 269,267                     | 204,081                     | (65,186)                     | 1,754,468         | 1,399,190         | (355,278)                  | 40.4%                  |
| Total Operating Expense           | 3,451,725             | 274,080                     | 238,558                     | 35,522                       | 1,792,829         | 1,530,270         | 262,559                    | 44.3%                  |
| Net Income (Expense)              | 15,378                | (4,813)                     | (34,476)                    | (29,664)                     | (38,360)          | (131,080)         | (92,720)                   |                        |
| Total Non Operating Income        | (456)                 | (38)                        | (180)                       | (142)                        | (228)             | (92)              | 136                        |                        |
| Income (Expense) Before Transfers | 14,922                | (4,851)                     | (34,657)                    | (29,806)                     | (38,588)          | (131,172)         | (92,584)                   |                        |
| Change in Net Position            | 14,922                | (4,851)                     | (34,657)                    | (29,806)                     | (38,588)          | (131,172)         | (92,584)                   | -879.0%                |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 14,289,893                | 1,022,692                           | 1,022,809                           | 117                                  | 7,819,582             | 8,021,492             | 201,910                            |
| Interfund Services                      | 236,500                   | 28,500                              | 31,911                              | 3,411                                | 105,150               | 61,128                | (44,022)                           |
| <b>TOTAL OPERATING INCOME</b>           | <b>14,526,393</b>         | <b>1,051,192</b>                    | <b>1,054,720</b>                    | <b>3,528</b>                         | <b>7,924,732</b>      | <b>8,082,620</b>      | <b>157,888</b>                     |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 3,762,672                 | 320,512                             | 243,875                             | 76,637                               | 1,953,248             | 1,437,523             | 515,725                            |
| Employee Fringe                         | 1,891,008                 | 153,710                             | 110,010                             | 43,700                               | 931,454               | 662,248               | 269,206                            |
| <b>Total Personnel Cost</b>             | <b>5,653,680</b>          | <b>474,222</b>                      | <b>353,885</b>                      | <b>120,337</b>                       | <b>2,884,702</b>      | <b>2,099,771</b>      | <b>784,931</b>                     |
| Professional Services                   | 167,050                   | 2,083                               | 7,293                               | (5,210)                              | 154,552               | 64,111                | 90,441                             |
| Services and Supplies                   | 4,088,195                 | 215,587                             | 154,902                             | 60,685                               | 2,808,449             | 1,036,398             | 1,772,051                          |
| Insurance                               | 221,900                   | 18,492                              | -                                   | 18,492                               | 110,950               | 59,720                | 51,230                             |
| Utilities                               | 958,691                   | 80,048                              | 77,573                              | 2,474                                | 478,370               | 589,681               | (111,311)                          |
| Cost of Goods Sold                      | -                         | -                                   | -                                   | -                                    | -                     | -                     | -                                  |
| Defensible Space                        | 100,000                   | 54,166                              | -                                   | 54,166                               | 75,004                | 6,958                 | 68,046                             |
| Depreciation                            | 3,188,160                 | 265,680                             | 273,208                             | (7,528)                              | 1,594,080             | 1,643,094             | (49,014)                           |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>14,377,676</b>         | <b>1,110,277</b>                    | <b>866,861</b>                      | <b>243,416</b>                       | <b>8,106,107</b>      | <b>5,499,733</b>      | <b>2,606,374</b>                   |
| <b>NET INCOME (EXPENSE)</b>             | <b>148,717</b>            | <b>(59,085)</b>                     | <b>187,859</b>                      | <b>246,944</b>                       | <b>(181,375)</b>      | <b>2,582,887</b>      | <b>2,764,262</b>                   |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | 41,688                    | 3,474                               | 46,940                              | 43,466                               | 20,844                | 49,328                | 28,484                             |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>41,688</b>             | <b>3,474</b>                        | <b>46,940</b>                       | <b>43,466</b>                        | <b>20,844</b>         | <b>49,328</b>         | <b>28,484</b>                      |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 73,728                    | -                                   | -                                   | -                                    | 38,837                | -                     | 38,837                             |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>73,728</b>             | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>38,837</b>         | <b>-</b>              | <b>38,837</b>                      |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>116,677</b>            | <b>(55,611)</b>                     | <b>234,799</b>                      | <b>290,410</b>                       | <b>(199,368)</b>      | <b>2,632,215</b>      | <b>2,831,583</b>                   |
| <b>TRANSFERS</b>                        |                           |                                     |                                     |                                      |                       |                       |                                    |
| Transfers In                            | 1,000,000                 | -                                   | 1,000,000                           | 1,000,000                            | -                     | 1,000,000             | 1,000,000                          |
| <b>CHANGE IN NET POSITION</b>           | <b>1,116,677</b>          | <b>(55,611)</b>                     | <b>1,234,799</b>                    | <b>1,290,410</b>                     | <b>(199,368)</b>      | <b>3,632,215</b>      | <b>3,831,583</b>                   |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
UTILITY FUND - WATER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 5,957,177                 | 397,915                             | 400,994                             | 3,079                                | 3,512,033             | 3,541,279             | 29,246                             |
| Interfund Services                      | 236,500                   | 28,500                              | 31,911                              | 3,411                                | 105,150               | 61,128                | (44,022)                           |
| <b>TOTAL OPERATING INCOME</b>           | <b>6,193,677</b>          | <b>426,415</b>                      | <b>432,904</b>                      | <b>6,489</b>                         | <b>3,617,183</b>      | <b>3,602,407</b>      | <b>(14,776)</b>                    |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 1,615,656                 | 138,174                             | 99,278                              | 38,896                               | 838,399               | 602,448               | 235,951                            |
| Employee Fringe                         | 828,765                   | 67,382                              | 45,942                              | 21,440                               | 407,143               | 277,533               | 129,610                            |
| <b>Total Personnel Cost</b>             | <b>2,444,421</b>          | <b>205,556</b>                      | <b>145,220</b>                      | <b>60,336</b>                        | <b>1,245,542</b>      | <b>879,981</b>        | <b>365,561</b>                     |
| Professional Services                   | 80,350                    | 1,000                               | 145                                 | 855                                  | 74,350                | 27,434                | 46,916                             |
| Services and Supplies                   | 2,449,236                 | 109,783                             | 83,094                              | 26,689                               | 1,812,309             | 611,415               | 1,200,894                          |
| Insurance                               | 121,900                   | 10,158                              | -                                   | 10,158                               | 60,950                | 32,804                | 28,146                             |
| Utilities                               | 474,748                   | 39,605                              | 40,681                              | (1,076)                              | 236,550               | 333,265               | (96,715)                           |
| Defensible Space                        | 50,000                    | 50,000                              | -                                   | 50,000                               | 50,000                | 3,479                 | 46,521                             |
| Depreciation                            | 1,647,384                 | 137,282                             | 143,783                             | (6,501)                              | 823,692               | 864,693               | (41,001)                           |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>7,268,039</b>          | <b>553,385</b>                      | <b>412,924</b>                      | <b>140,461</b>                       | <b>4,303,393</b>      | <b>2,753,070</b>      | <b>1,550,323</b>                   |
| <b>NET INCOME (EXPENSE)</b>             | <b>(1,074,362)</b>        | <b>(126,970)</b>                    | <b>19,981</b>                       | <b>146,951</b>                       | <b>(686,210)</b>      | <b>849,337</b>        | <b>1,535,547</b>                   |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | 20,844                    | 1,737                               | 23,470                              | 21,733                               | 10,422                | 24,664                | 14,242                             |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>20,844</b>             | <b>1,737</b>                        | <b>23,470</b>                       | <b>21,733</b>                        | <b>10,422</b>         | <b>24,664</b>         | <b>14,242</b>                      |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 50,732                    | -                                   | -                                   | -                                    | 26,215                | -                     | 26,215                             |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>50,732</b>             | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>26,215</b>         | <b>-</b>              | <b>26,215</b>                      |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(1,104,250)</b>        | <b>(125,233)</b>                    | <b>43,451</b>                       | <b>168,684</b>                       | <b>(702,003)</b>      | <b>874,001</b>        | <b>1,576,003</b>                   |
| <b>TRANSFERS</b>                        |                           |                                     |                                     |                                      |                       |                       |                                    |
| Transfers Out                           | (614,135)                 | (17,958)                            | (89,198)                            | (71,240)                             | (525,395)             | (285,913)             | 239,482                            |
| <b>CHANGE IN NET POSITION</b>           | <b>(490,115)</b>          | <b>(107,275)</b>                    | <b>132,650</b>                      | <b>239,924</b>                       | <b>(176,608)</b>      | <b>1,159,914</b>      | <b>1,336,521</b>                   |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
UTILITY FUND - SEWER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 7,816,716                 | 624,777                             | 624,233                             | (545)                                | 3,969,549             | 4,103,545             | 133,996                            |
| <b>TOTAL OPERATING INCOME</b>           | <b>7,816,716</b>          | <b>624,777</b>                      | <b>624,233</b>                      | <b>(545)</b>                         | <b>3,969,549</b>      | <b>4,103,545</b>      | <b>133,996</b>                     |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 1,907,639                 | 163,954                             | 130,303                             | 33,651                               | 991,847               | 742,172               | 249,675                            |
| Employee Fringe                         | 952,450                   | 77,882                              | 57,149                              | 20,733                               | 469,830               | 341,394               | 128,436                            |
| <b>Total Personnel Cost</b>             | <b>2,860,089</b>          | <b>241,836</b>                      | <b>187,453</b>                      | <b>54,383</b>                        | <b>1,461,677</b>      | <b>1,083,566</b>      | <b>378,112</b>                     |
| Professional Services                   | 86,700                    | 1,083                               | 7,148                               | (6,065)                              | 80,202                | 36,678                | 43,525                             |
| Services and Supplies                   | 1,409,034                 | 86,507                              | 63,762                              | 22,745                               | 881,507               | 334,947               | 546,560                            |
| Insurance                               | 100,000                   | 8,333                               | -                                   | 8,333                                | 50,000                | 26,917                | 23,083                             |
| Utilities                               | 481,963                   | 40,189                              | 36,656                              | 3,533                                | 240,830               | 255,465               | (14,635)                           |
| Defensible Space                        | 50,000                    | 4,166                               | -                                   | 4,166                                | 25,004                | 3,479                 | 21,525                             |
| Depreciation                            | 1,540,776                 | 128,398                             | 129,424                             | (1,026)                              | 770,388               | 778,401               | (8,013)                            |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>6,528,562</b>          | <b>510,512</b>                      | <b>424,443</b>                      | <b>86,069</b>                        | <b>3,509,608</b>      | <b>2,519,451</b>      | <b>990,157</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>1,288,154</b>          | <b>114,265</b>                      | <b>199,790</b>                      | <b>85,525</b>                        | <b>459,941</b>        | <b>1,584,094</b>      | <b>1,124,153</b>                   |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | 20,844                    | 1,737                               | 23,470                              | 21,733                               | 10,422                | 24,664                | 14,242                             |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>20,844</b>             | <b>1,737</b>                        | <b>23,470</b>                       | <b>21,733</b>                        | <b>10,422</b>         | <b>24,664</b>         | <b>14,242</b>                      |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 22,996                    | -                                   | -                                   | -                                    | 12,622                | -                     | 12,622                             |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>22,996</b>             | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>12,622</b>         | <b>-</b>              | <b>12,622</b>                      |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>1,286,002</b>          | <b>116,002</b>                      | <b>223,260</b>                      | <b>107,258</b>                       | <b>457,741</b>        | <b>1,608,757</b>      | <b>1,151,017</b>                   |
| <b>TRANSFERS</b>                        |                           |                                     |                                     |                                      |                       |                       |                                    |
| Transfers In                            | 1,000,000                 |                                     | 1,000,000                           | 1,000,000                            | -                     | 1,000,000             | 1,000,000                          |
| Transfers Out                           | 614,135                   | 17,958                              | 89,198                              | 71,240                               | 525,395               | 285,913               | (239,482)                          |
| <b>CHANGE IN NET POSITION</b>           | <b>1,671,868</b>          | <b>98,044</b>                       | <b>1,134,062</b>                    | <b>1,036,018</b>                     | <b>(67,654)</b>       | <b>2,322,844</b>      | <b>2,390,499</b>                   |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
UTILITY FUND - SOLID WASTE**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 356,000                   | -                                   | (2,417)                             | (2,417)                              | 178,000               | 214,067               | 36,067                             |
| <b>TOTAL OPERATING INCOME</b>           | <b>356,000</b>            | <b>-</b>                            | <b>(2,417)</b>                      | <b>(2,417)</b>                       | <b>178,000</b>        | <b>214,067</b>        | <b>36,067</b>                      |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 202,164                   | 15,295                              | 9,536                               | 5,759                                | 103,826               | 61,482                | 42,344                             |
| Employee Fringe                         | 84,670                    | 6,441                               | 4,697                               | 1,745                                | 42,260                | 28,432                | 13,827                             |
| <b>Total Personnel Cost</b>             | <b>286,834</b>            | <b>21,736</b>                       | <b>14,233</b>                       | <b>7,504</b>                         | <b>146,086</b>        | <b>89,914</b>         | <b>56,172</b>                      |
| Services and Supplies                   | 160,326                   | 13,314                              | 3,735                               | 9,579                                | 79,733                | 57,586                | 22,147                             |
| Utilities                               | 1,780                     | 203                                 | 188                                 | 16                                   | 890                   | 855                   | 35                                 |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>448,940</b>            | <b>35,254</b>                       | <b>18,155</b>                       | <b>17,099</b>                        | <b>226,709</b>        | <b>148,355</b>        | <b>78,353</b>                      |
| <b>NET INCOME (EXPENSE)</b>             | <b>(92,940)</b>           | <b>(35,254)</b>                     | <b>(20,572)</b>                     | <b>14,681</b>                        | <b>(48,709)</b>       | <b>65,712</b>         | <b>114,420</b>                     |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(92,940)</b>           | <b>(35,254)</b>                     | <b>(20,572)</b>                     | <b>14,681</b>                        | <b>(48,709)</b>       | <b>65,712</b>         | <b>114,420</b>                     |
| <b>CHANGE IN NET POSITION</b>           | <b>(92,940)</b>           | <b>(35,254)</b>                     | <b>(20,572)</b>                     | <b>14,681</b>                        | <b>(48,709)</b>       | <b>65,712</b>         | <b>114,420</b>                     |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
UTILITY FUND - TAHOE WATER SUPPLIERS ASSOCIATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 160,000                   | -                                   | -                                   | -                                    | 160,000               | 162,601               | 2,601                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>160,000</b>            | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>160,000</b>        | <b>162,601</b>        | <b>2,601</b>                       |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 37,213                    | 3,089                               | 4,758                               | (1,669)                              | 19,176                | 31,422                | (12,246)                           |
| Employee Fringe                         | 25,123                    | 2,004                               | 2,222                               | (217)                                | 12,221                | 14,888                | (2,667)                            |
| <b>Total Personnel Cost</b>             | <b>62,336</b>             | <b>5,093</b>                        | <b>6,980</b>                        | <b>(1,886)</b>                       | <b>31,397</b>         | <b>46,310</b>         | <b>(14,913)</b>                    |
| Services and Supplies                   | 69,600                    | 5,983                               | 4,312                               | 1,672                                | 34,900                | 32,450                | 2,450                              |
| Utilities                               | 200                       | 50                                  | 48                                  | 2                                    | -                     | 96                    | (96)                               |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>132,136</b>            | <b>11,127</b>                       | <b>11,340</b>                       | <b>(213)</b>                         | <b>66,297</b>         | <b>78,856</b>         | <b>(12,559)</b>                    |
| <b>NET INCOME (EXPENSE)</b>             | <b>27,864</b>             | <b>(11,127)</b>                     | <b>(11,340)</b>                     | <b>(213)</b>                         | <b>93,703</b>         | <b>83,745</b>         | <b>(9,958)</b>                     |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>27,864</b>             | <b>(11,127)</b>                     | <b>(11,340)</b>                     | <b>(213)</b>                         | <b>93,703</b>         | <b>83,745</b>         | <b>(9,958)</b>                     |
| <b>CHANGE IN NET POSITION</b>           | <b>27,864</b>             | <b>(11,127)</b>                     | <b>(11,340)</b>                     | <b>(213)</b>                         | <b>93,703</b>         | <b>83,745</b>         | <b>(9,958)</b>                     |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|  | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|--|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                  |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                     | 20,437,223                | 4,646,646                           | 4,423,650                           | (222,996)                            | 10,274,272            | 9,901,112             | (373,161)                          |
| Facility Fees                            | 3,692,700                 | -                                   | -                                   | -                                    | 2,172,848             | 2,236,443             | 63,595                             |
| Intergovernmental - Operating Grants     | 139,875                   | 9,750                               | 100,000                             | 90,250                               | 73,500                | 109,107               | 35,607                             |
| Interfund Services                       | 123,002                   | 5,226                               | 8,915                               | 3,689                                | 65,433                | 67,634                | 2,201                              |
| <b>TOTAL OPERATING INCOME</b>            | <b>24,392,800</b>         | <b>4,661,622</b>                    | <b>4,532,565</b>                    | <b>(129,057)</b>                     | <b>12,586,053</b>     | <b>12,314,296</b>     | <b>(271,758)</b>                   |
| <b>OPERATING EXPENSE</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                       | 8,525,014                 | 899,584                             | 653,741                             | 245,843                              | 4,122,599             | 3,643,122             | 479,477                            |
| Employee Fringe                          | 2,819,953                 | 270,917                             | 190,674                             | 80,243                               | 1,322,546             | 1,078,493             | 244,052                            |
| <b>Total Personnel Cost</b>              | <b>11,344,967</b>         | <b>1,170,501</b>                    | <b>844,415</b>                      | <b>326,087</b>                       | <b>5,445,145</b>      | <b>4,721,615</b>      | <b>723,530</b>                     |
| Professional Services                    | 41,425                    | 1,000                               | -                                   | 1,000                                | 35,425                | 19,607                | 15,818                             |
| Services and Supplies                    | 5,734,092                 | 472,209                             | 522,514                             | (50,305)                             | 3,422,270             | 2,395,925             | 1,026,345                          |
| Insurance                                | 427,200                   | 46,758                              | -                                   | 46,758                               | 191,283               | 96,458                | 94,826                             |
| Utilities                                | 1,300,830                 | 221,584                             | 250,322                             | (28,738)                             | 777,889               | 902,049               | (124,159)                          |
| Cost of Goods Sold                       | 1,808,069                 | 150,645                             | 137,764                             | 12,881                               | 1,047,609             | 776,883               | 270,725                            |
| Central Services Cost                    | 1,178,206                 | 98,185                              | 115,943                             | (17,758)                             | 589,110               | 549,107               | 40,003                             |
| Defensible Space                         | 100,000                   | -                                   | -                                   | -                                    | -                     | 6,958                 | (6,958)                            |
| Depreciation                             | 2,711,592                 | 225,966                             | 229,676                             | (3,710)                              | 1,355,796             | 1,396,660             | (40,864)                           |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>24,646,381</b>         | <b>2,386,849</b>                    | <b>2,100,634</b>                    | <b>286,215</b>                       | <b>12,864,527</b>     | <b>10,865,261</b>     | <b>1,999,266</b>                   |
| <b>NET INCOME (EXPENSE)</b>              | <b>(253,581)</b>          | <b>2,274,774</b>                    | <b>2,431,931</b>                    | <b>157,157</b>                       | <b>(278,473)</b>      | <b>1,449,035</b>      | <b>1,727,508</b>                   |
| <b>NON OPERATING INCOME</b>              |                           |                                     |                                     |                                      |                       |                       |                                    |
| Non Operating Income/Leases              | 141,174                   | 3,203                               | 43                                  | (3,160)                              | 119,918               | 107,495               | (12,423)                           |
| Investment Earnings                      | 40,008                    | 3,334                               | 31,124                              | 27,790                               | 20,004                | 32,441                | 12,437                             |
| Capital Grants                           | 25,535,000                | -                                   | 737,799                             | 737,799                              | 25,435,000            | 1,139,421             | (24,295,579)                       |
| Proceeds from Capital Asset Dispositions | -                         | -                                   | -                                   | -                                    | -                     | 11,855                | 11,855                             |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>25,716,182</b>         | <b>6,537</b>                        | <b>768,967</b>                      | <b>762,430</b>                       | <b>25,574,922</b>     | <b>1,291,212</b>      | <b>(24,283,710)</b>                |
| <b>NON OPERATING EXPENSE</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                    | 6,157                     | 156                                 | 156                                 | -                                    | 5,220                 | 4,953                 | 267                                |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>6,157</b>              | <b>156</b>                          | <b>156</b>                          | <b>-</b>                             | <b>5,220</b>          | <b>4,953</b>          | <b>267</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>25,456,444</b>         | <b>2,281,154</b>                    | <b>3,200,741</b>                    | <b>919,587</b>                       | <b>25,291,229</b>     | <b>2,735,294</b>      | <b>(22,555,934)</b>                |
| <b>CHANGE IN NET POSITION</b>            | <b>25,456,444</b>         | <b>2,281,154</b>                    | <b>3,200,741</b>                    | <b>919,587</b>                       | <b>25,291,229</b>     | <b>2,735,294</b>      | <b>(22,555,934)</b>                |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 3,778,822                 | 8,400                               | 7,921                               | (479)                                | 2,856,792             | 2,740,781             | (116,011)                          |
| Facility Fees                           | 520,251                   | -                                   | -                                   | -                                    | 306,125               | 315,084               | 8,959                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>4,299,073</b>          | <b>8,400</b>                        | <b>7,921</b>                        | <b>(479)</b>                         | <b>3,162,917</b>      | <b>3,055,865</b>      | <b>(107,052)</b>                   |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 1,535,541                 | 45,135                              | 44,701                              | 434                                  | 965,408               | 885,892               | 79,516                             |
| Employee Fringe                         | 457,288                   | 21,550                              | 17,998                              | 3,552                                | 255,995               | 224,038               | 31,957                             |
| <b>Total Personnel Cost</b>             | <b>1,992,829</b>          | <b>66,685</b>                       | <b>62,699</b>                       | <b>3,986</b>                         | <b>1,221,403</b>      | <b>1,109,931</b>      | <b>111,473</b>                     |
| Professional Services                   | 6,380                     | -                                   | -                                   | -                                    | 6,380                 | 3,040                 | 3,340                              |
| Services and Supplies                   | 1,078,693                 | 43,957                              | 49,265                              | (5,308)                              | 608,995               | 427,109               | 181,886                            |
| Insurance                               | 81,800                    | -                                   | -                                   | -                                    | 54,533                | 44,040                | 10,493                             |
| Utilities                               | 252,595                   | 10,694                              | 7,977                               | 2,717                                | 163,819               | 164,533               | (714)                              |
| Cost of Goods Sold                      | 615,505                   | 5,445                               | 5,077                               | 368                                  | 467,355               | 353,745               | 113,610                            |
| Central Services Cost                   | 231,348                   | 19,279                              | 6,787                               | 12,492                               | 115,674               | 128,771               | (13,097)                           |
| Depreciation                            | 623,292                   | 51,941                              | 48,468                              | 3,473                                | 311,646               | 292,974               | 18,672                             |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>4,882,442</b>          | <b>198,001</b>                      | <b>180,272</b>                      | <b>17,729</b>                        | <b>2,949,806</b>      | <b>2,524,143</b>      | <b>425,663</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>(583,369)</b>          | <b>(189,601)</b>                    | <b>(172,351)</b>                    | <b>17,250</b>                        | <b>213,111</b>        | <b>531,723</b>        | <b>318,611</b>                     |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Non Operating Income/Leases             | -                         | -                                   | -                                   | -                                    | -                     | 11,305                | 11,305                             |
| Investment Earnings                     | (2,748)                   | (229)                               | (1,148)                             | (919)                                | (1,374)               | (1,401)               | (27)                               |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>(2,748)</b>            | <b>(229)</b>                        | <b>(1,148)</b>                      | <b>(919)</b>                         | <b>(1,374)</b>        | <b>9,904</b>          | <b>11,278</b>                      |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 2,055                     | -                                   | 156                                 | (156)                                | 2,055                 | 2,689                 | (634)                              |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>2,055</b>              | <b>-</b>                            | <b>156</b>                          | <b>(156)</b>                         | <b>2,055</b>          | <b>2,689</b>          | <b>(634)</b>                       |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(588,172)</b>          | <b>(189,830)</b>                    | <b>(173,655)</b>                    | <b>16,175</b>                        | <b>209,682</b>        | <b>538,938</b>        | <b>329,256</b>                     |
| <b>CHANGE IN NET POSITION</b>           | <b>(588,172)</b>          | <b>(189,830)</b>                    | <b>(173,655)</b>                    | <b>16,175</b>                        | <b>209,682</b>        | <b>538,938</b>        | <b>329,256</b>                     |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 1,004,338                 | -                                   | -                                   | -                                    | 765,019               | 662,870               | (102,149)                          |
| Facility Fees                           | 1,139,874                 | -                                   | -                                   | -                                    | 670,722               | 690,352               | 19,630                             |
| <b>TOTAL OPERATING INCOME</b>           | <b>2,144,212</b>          | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>1,435,741</b>      | <b>1,353,222</b>      | <b>(82,519)</b>                    |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 500,207                   | 17,842                              | 13,815                              | 4,027                                | 313,698               | 236,514               | 77,184                             |
| Employee Fringe                         | 162,915                   | 9,589                               | 6,857                               | 2,732                                | 87,588                | 65,857                | 21,731                             |
| <b>Total Personnel Cost</b>             | <b>663,122</b>            | <b>27,431</b>                       | <b>20,672</b>                       | <b>6,759</b>                         | <b>401,286</b>        | <b>302,370</b>        | <b>98,915</b>                      |
| Professional Services                   | 2,570                     | -                                   | -                                   | -                                    | 2,570                 | 1,400                 | 1,170                              |
| Services and Supplies                   | 399,290                   | 16,201                              | 19,664                              | (3,464)                              | 232,201               | 178,297               | 53,904                             |
| Insurance                               | 18,800                    | -                                   | -                                   | -                                    | 12,533                | 10,133                | 2,401                              |
| Utilities                               | 98,346                    | 4,071                               | 2,815                               | 1,256                                | 63,881                | 63,188                | 693                                |
| Cost of Goods Sold                      | 113,366                   | -                                   | -                                   | -                                    | 78,189                | 46,410                | 31,779                             |
| Central Services Cost                   | 77,236                    | 6,436                               | 2,995                               | 3,441                                | 38,616                | 37,336                | 1,280                              |
| Depreciation                            | 198,528                   | 16,544                              | 15,804                              | 740                                  | 99,264                | 98,425                | 839                                |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>1,571,258</b>          | <b>70,682</b>                       | <b>61,949</b>                       | <b>8,733</b>                         | <b>928,540</b>        | <b>737,559</b>        | <b>190,980</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>572,954</b>            | <b>(70,682)</b>                     | <b>(61,949)</b>                     | <b>8,733</b>                         | <b>507,201</b>        | <b>615,663</b>        | <b>108,462</b>                     |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Non Operating Income/Leases             | 43,989                    | 1,870                               | -                                   | (1,870)                              | 32,601                | 21,386                | (11,215)                           |
| Investment Earnings                     | (2,748)                   | (229)                               | (1,148)                             | (919)                                | (1,374)               | (1,401)               | (27)                               |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>41,241</b>             | <b>1,641</b>                        | <b>(1,148)</b>                      | <b>(2,789)</b>                       | <b>31,227</b>         | <b>19,986</b>         | <b>(11,241)</b>                    |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 1,874                     | 156                                 | -                                   | 156                                  | 937                   | -                     | 937                                |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>1,874</b>              | <b>156</b>                          | <b>-</b>                            | <b>156</b>                           | <b>937</b>            | <b>-</b>              | <b>937</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>612,321</b>            | <b>(69,197)</b>                     | <b>(63,097)</b>                     | <b>6,100</b>                         | <b>537,491</b>        | <b>635,649</b>        | <b>98,158</b>                      |
| <b>CHANGE IN NET POSITION</b>           | <b>612,321</b>            | <b>(69,197)</b>                     | <b>(63,097)</b>                     | <b>6,100</b>                         | <b>537,491</b>        | <b>635,649</b>        | <b>98,158</b>                      |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 2,117,586                 | 112,757                             | 48,073                              | (64,683)                             | 1,497,856             | 1,068,403             | (429,453)                          |
| Facility Fees                           | 187,130                   | -                                   | -                                   | -                                    | 110,110               | 113,333               | 3,223                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>2,304,716</b>          | <b>112,757</b>                      | <b>48,073</b>                       | <b>(64,683)</b>                      | <b>1,607,966</b>      | <b>1,181,736</b>      | <b>(426,230)</b>                   |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 525,118                   | 40,230                              | 24,175                              | 16,055                               | 294,774               | 262,736               | 32,038                             |
| Employee Fringe                         | 247,888                   | 17,968                              | 12,377                              | 5,590                                | 128,525               | 120,570               | 7,955                              |
| <b>Total Personnel Cost</b>             | <b>773,006</b>            | <b>58,198</b>                       | <b>36,553</b>                       | <b>21,645</b>                        | <b>423,299</b>        | <b>383,306</b>        | <b>39,993</b>                      |
| Professional Services                   | 1,170                     | -                                   | -                                   | -                                    | 1,170                 | 500                   | 670                                |
| Services and Supplies                   | 577,245                   | 29,903                              | 41,265                              | (11,362)                             | 377,432               | 229,437               | 147,995                            |
| Insurance                               | 12,800                    | 1,067                               | -                                   | 1,067                                | 6,400                 | 3,453                 | 2,947                              |
| Utilities                               | 56,129                    | 4,474                               | 4,328                               | 146                                  | 30,339                | 37,444                | (7,104)                            |
| Cost of Goods Sold                      | 464,700                   | 26,300                              | 14,736                              | 11,564                               | 354,300               | 242,196               | 112,104                            |
| Central Services Cost                   | 106,807                   | 8,901                               | 6,386                               | 2,515                                | 53,406                | 52,320                | 1,086                              |
| Depreciation                            | 122,064                   | 10,172                              | 10,216                              | (44)                                 | 61,032                | 62,103                | (1,071)                            |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>2,113,921</b>          | <b>139,014</b>                      | <b>113,483</b>                      | <b>25,531</b>                        | <b>1,307,378</b>      | <b>1,010,759</b>      | <b>296,620</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>190,795</b>            | <b>(26,258)</b>                     | <b>(65,410)</b>                     | <b>(39,152)</b>                      | <b>300,588</b>        | <b>170,978</b>        | <b>(129,610)</b>                   |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | (180)                     | (15)                                | (220)                               | (205)                                | (90)                  | (186)                 | (96)                               |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>(180)</b>              | <b>(15)</b>                         | <b>(220)</b>                        | <b>(205)</b>                         | <b>(90)</b>           | <b>(186)</b>          | <b>(96)</b>                        |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 1,962                     | -                                   | -                                   | -                                    | 1,962                 | 1,971                 | (9)                                |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>1,962</b>              | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>1,962</b>          | <b>1,971</b>          | <b>(9)</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>188,653</b>            | <b>(26,273)</b>                     | <b>(65,630)</b>                     | <b>(39,358)</b>                      | <b>298,536</b>        | <b>168,821</b>        | <b>(129,715)</b>                   |
| <b>CHANGE IN NET POSITION</b>           | <b>188,653</b>            | <b>(26,273)</b>                     | <b>(65,630)</b>                     | <b>(39,358)</b>                      | <b>298,536</b>        | <b>168,821</b>        | <b>(129,715)</b>                   |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
SKI**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|  | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|--|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                  |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                     | 12,090,998                | 4,415,085                           | 4,260,951                           | (154,134)                            | 4,419,230             | 4,307,797             | (111,433)                          |
| Facility Fees                            | 842,769                   | -                                   | -                                   | -                                    | 495,900               | 510,414               | 14,514                             |
| <b>TOTAL OPERATING INCOME</b>            | <b>12,949,502</b>         | <b>4,415,085</b>                    | <b>4,260,951</b>                    | <b>(154,134)</b>                     | <b>4,915,130</b>      | <b>4,818,211</b>      | <b>(96,919)</b>                    |
| <b>OPERATING EXPENSE</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                       | 3,903,964                 | 654,770                             | 448,165                             | 206,605                              | 1,446,234             | 1,151,117             | 295,117                            |
| Employee Fringe                          | 1,331,768                 | 175,482                             | 117,958                             | 57,524                               | 538,511               | 407,707               | 130,804                            |
| <b>Total Personnel Cost</b>              | <b>5,235,732</b>          | <b>830,252</b>                      | <b>566,124</b>                      | <b>264,128</b>                       | <b>1,984,745</b>      | <b>1,558,824</b>      | <b>425,921</b>                     |
| Professional Services                    | 23,700                    | 1,000                               | -                                   | 1,000                                | 17,700                | 11,417                | 6,283                              |
| Services and Supplies                    | 2,386,206                 | 312,684                             | 359,617                             | (46,932)                             | 1,410,840             | 1,125,453             | 285,387                            |
| Insurance                                | 234,500                   | 39,083                              | -                                   | 39,083                               | 78,167                | 12,660                | 65,507                             |
| Utilities                                | 641,435                   | 183,678                             | 219,655                             | (35,977)                             | 380,220               | 492,311               | (112,091)                          |
| Cost of Goods Sold                       | 558,200                   | 115,100                             | 99,127                              | 15,973                               | 115,100               | 99,127                | 15,973                             |
| Central Services Cost                    | 524,073                   | 43,673                              | 86,890                              | (43,217)                             | 262,038               | 214,937               | 47,101                             |
| Depreciation                             | 1,137,696                 | 94,808                              | 104,706                             | (9,898)                              | 568,848               | 638,779               | (69,931)                           |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>10,741,542</b>         | <b>1,620,279</b>                    | <b>1,436,118</b>                    | <b>184,161</b>                       | <b>4,817,658</b>      | <b>4,153,507</b>      | <b>664,151</b>                     |
| <b>NET INCOME (EXPENSE)</b>              | <b>2,207,960</b>          | <b>2,794,806</b>                    | <b>2,824,833</b>                    | <b>30,027</b>                        | <b>97,472</b>         | <b>664,704</b>        | <b>567,231</b>                     |
| <b>NON OPERATING INCOME</b>              |                           |                                     |                                     |                                      |                       |                       |                                    |
| Non Operating Income/Leases              | 85,085                    | 1,163                               | 43                                  | (1,120)                              | 78,107                | 74,804                | (3,303)                            |
| Investment Earnings                      | 21,324                    | 1,777                               | 22,030                              | 20,253                               | 10,662                | 23,705                | 13,043                             |
| Proceeds from Capital Asset Dispositions | -                         | -                                   | -                                   | -                                    | -                     | 2,260                 | 2,260                              |
| Funded Capital Resources                 | -                         | -                                   | -                                   | -                                    | -                     | -                     | -                                  |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>106,409</b>            | <b>2,940</b>                        | <b>22,073</b>                       | <b>19,133</b>                        | <b>88,769</b>         | <b>100,768</b>        | <b>11,999</b>                      |
| <b>NON OPERATING EXPENSE</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                    | 219                       | -                                   | -                                   | -                                    | 219                   | 220                   | (1)                                |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>219</b>                | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>219</b>            | <b>220</b>            | <b>(1)</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>2,314,150</b>          | <b>2,797,746</b>                    | <b>2,846,906</b>                    | <b>49,160</b>                        | <b>186,022</b>        | <b>765,252</b>        | <b>579,230</b>                     |
| <b>CHANGE IN NET POSITION</b>            | <b>2,314,150</b>          | <b>2,797,746</b>                    | <b>2,846,906</b>                    | <b>49,160</b>                        | <b>186,022</b>        | <b>765,252</b>        | <b>579,230</b>                     |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|  | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|--|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                  |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                     | 1,476,890                 | 127,115                             | 96,871                              | (30,244)                             | 768,975               | 702,728               | (66,247)                           |
| Facility Fees                            | 173,229                   | -                                   | -                                   | -                                    | 101,931               | 104,914               | 2,983                              |
| Intergovernmental - Operating Grants     | 117,000                   | 9,750                               | 100,000                             | 90,250                               | 58,500                | 100,000               | 41,500                             |
| Interfund Services                       | -                         | -                                   | -                                   | -                                    | -                     | -                     | -                                  |
| <b>TOTAL OPERATING INCOME</b>            | <b>1,767,119</b>          | <b>136,865</b>                      | <b>196,871</b>                      | <b>60,006</b>                        | <b>929,406</b>        | <b>907,643</b>        | <b>(21,763)</b>                    |
| <b>OPERATING EXPENSE</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                       | 1,304,390                 | 100,978                             | 77,600                              | 23,378                               | 667,980               | 637,270               | 30,710                             |
| Employee Fringe                          | 392,286                   | 30,727                              | 22,638                              | 8,089                                | 193,455               | 157,159               | 36,296                             |
| <b>Total Personnel Cost</b>              | <b>1,696,676</b>          | <b>131,705</b>                      | <b>100,238</b>                      | <b>31,466</b>                        | <b>861,435</b>        | <b>794,429</b>        | <b>67,006</b>                      |
| Professional Services                    | 5,850                     | -                                   | -                                   | -                                    | 5,850                 | 2,500                 | 3,350                              |
| Services and Supplies                    | 617,361                   | 45,059                              | 40,268                              | 4,790                                | 346,543               | 246,449               | 100,094                            |
| Insurance                                | 60,900                    | 5,075                               | -                                   | 5,075                                | 30,450                | 21,219                | 9,231                              |
| Utilities                                | 122,923                   | 10,655                              | 8,703                               | 1,952                                | 62,768                | 68,668                | (5,900)                            |
| Cost of Goods Sold                       | 45,720                    | 3,800                               | 8,424                               | (4,624)                              | 25,070                | 14,938                | 10,132                             |
| Central Services Cost                    | 141,787                   | 11,816                              | 8,388                               | 3,428                                | 70,896                | 64,916                | 5,980                              |
| Depreciation                             | 267,948                   | 22,329                              | 19,548                              | 2,781                                | 133,974               | 118,314               | 15,660                             |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>2,959,165</b>          | <b>230,438</b>                      | <b>185,569</b>                      | <b>44,869</b>                        | <b>1,536,986</b>      | <b>1,331,432</b>      | <b>205,554</b>                     |
| <b>NET INCOME (EXPENSE)</b>              | <b>(1,192,046)</b>        | <b>(93,573)</b>                     | <b>11,302</b>                       | <b>104,875</b>                       | <b>(607,580)</b>      | <b>(423,789)</b>      | <b>183,791</b>                     |
| <b>NON OPERATING INCOME</b>              |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                      | 1,020                     | 85                                  | (2,517)                             | (2,602)                              | 510                   | (2,529)               | (3,039)                            |
| Capital Grants                           | 25,435,000                | -                                   | 737,799                             | 737,799                              | 25,435,000            | 737,799               | (24,697,201)                       |
| Proceeds from Capital Asset Dispositions | -                         | -                                   | -                                   | -                                    | -                     | 9,595                 | 9,595                              |
| <b>TOTAL NON OPERATING INCOME</b>        | <b>25,436,020</b>         | <b>85</b>                           | <b>735,282</b>                      | <b>735,197</b>                       | <b>25,435,510</b>     | <b>744,865</b>        | <b>(24,690,645)</b>                |
| <b>NON OPERATING EXPENSE</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                    | -                         | -                                   | -                                   | -                                    | -                     | 25                    | (25)                               |
| <b>TOTAL NON OPERATING EXPENSE</b>       | <b>-</b>                  | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>-</b>              | <b>25</b>             | <b>(25)</b>                        |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b>  | <b>24,243,974</b>         | <b>(93,488)</b>                     | <b>746,584</b>                      | <b>840,072</b>                       | <b>24,827,930</b>     | <b>321,050</b>        | <b>(24,506,880)</b>                |
| <b>CHANGE IN NET POSITION</b>            | <b>24,243,974</b>         | <b>(93,488)</b>                     | <b>746,584</b>                      | <b>840,072</b>                       | <b>24,827,930</b>     | <b>321,050</b>        | <b>(24,506,880)</b>                |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 63,115                    | -                                   | -                                   | -                                    | 48,563                | 21,690                | (26,873)                           |
| Facility Fees                           | 73,191                    | -                                   | -                                   | -                                    | 43,066                | 44,327                | 1,261                              |
| Intergovernmental - Operating Grants    | 22,875                    | -                                   | -                                   | -                                    | 15,000                | 9,107                 | (5,893)                            |
| Interfund Services                      | 107,267                   | 5,226                               | 8,915                               | 3,689                                | 65,433                | 67,634                | 2,201                              |
| <b>TOTAL OPERATING INCOME</b>           | <b>266,448</b>            | <b>5,226</b>                        | <b>8,915</b>                        | <b>3,689</b>                         | <b>172,062</b>        | <b>142,758</b>        | <b>(29,304)</b>                    |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 416,383                   | 20,626                              | 28,291                              | (7,665)                              | 236,902               | 247,950               | (11,048)                           |
| Employee Fringe                         | 115,788                   | 7,583                               | 7,640                               | (57)                                 | 60,236                | 54,573                | 5,662                              |
| <b>Total Personnel Cost</b>             | <b>532,171</b>            | <b>28,209</b>                       | <b>35,931</b>                       | <b>(7,722)</b>                       | <b>297,138</b>        | <b>302,524</b>        | <b>(5,386)</b>                     |
| Professional Services                   | 1,170                     | -                                   | -                                   | -                                    | 1,170                 | 500                   | 670                                |
| Services and Supplies                   | 410,892                   | 18,232                              | 4,776                               | 13,456                               | 238,452               | 113,390               | 125,062                            |
| Insurance                               | 14,500                    | 1,208                               | -                                   | 1,208                                | 7,250                 | 3,906                 | 3,344                              |
| Utilities                               | 112,091                   | 6,890                               | 6,086                               | 804                                  | 67,855                | 66,952                | 903                                |
| Central Services Cost                   | 60,810                    | 5,068                               | 2,780                               | 2,288                                | 30,408                | 29,010                | 1,398                              |
| Depreciation                            | 267,048                   | 22,254                              | 22,517                              | (263)                                | 133,524               | 135,561               | (2,037)                            |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>1,398,682</b>          | <b>81,862</b>                       | <b>72,090</b>                       | <b>9,772</b>                         | <b>775,797</b>        | <b>651,842</b>        | <b>123,955</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>(1,132,234)</b>        | <b>(76,636)</b>                     | <b>(63,176)</b>                     | <b>13,460</b>                        | <b>(603,735)</b>      | <b>(509,084)</b>      | <b>94,651</b>                      |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Non Operating Income/Leases             | 12,100                    | 170                                 | -                                   | (170)                                | 9,210                 | -                     | (9,210)                            |
| Investment Earnings                     | (180)                     | (15)                                | 197                                 | 212                                  | (90)                  | 146                   | 236                                |
| Capital Grants                          | 100,000                   | -                                   | -                                   | -                                    | -                     | -                     | -                                  |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>111,920</b>            | <b>155</b>                          | <b>197</b>                          | <b>42</b>                            | <b>9,120</b>          | <b>146</b>            | <b>(8,974)</b>                     |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 33                        | -                                   | -                                   | -                                    | 33                    | 33                    | (0)                                |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>33</b>                 | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>33</b>             | <b>33</b>             | <b>(0)</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(1,020,347)</b>        | <b>(76,481)</b>                     | <b>(62,979)</b>                     | <b>13,502</b>                        | <b>(594,648)</b>      | <b>(508,971)</b>      | <b>85,677</b>                      |
| <b>CHANGE IN NET POSITION</b>           | <b>(1,020,347)</b>        | <b>(76,481)</b>                     | <b>(62,979)</b>                     | <b>13,502</b>                        | <b>(594,648)</b>      | <b>(508,971)</b>      | <b>85,677</b>                      |



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 178,449                   | -                                   | 2,400                               | 2,400                                | 72,700                | 162,043               | 89,343                             |
| Facility Fees                           | 1,304                     | -                                   | -                                   | -                                    | 767                   | 790                   | 23                                 |
| <b>TOTAL OPERATING INCOME</b>           | <b>179,753</b>            | <b>-</b>                            | <b>2,400</b>                        | <b>2,400</b>                         | <b>73,467</b>         | <b>162,832</b>        | <b>89,365</b>                      |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 131,667                   | 2,944                               | 3,304                               | (360)                                | 90,879                | 123,890               | (33,011)                           |
| Employee Fringe                         | 31,804                    | 1,548                               | 761                                 | 787                                  | 18,852                | 16,883                | 1,969                              |
| <b>Total Personnel Cost</b>             | <b>163,471</b>            | <b>4,492</b>                        | <b>4,065</b>                        | <b>427</b>                           | <b>109,731</b>        | <b>140,773</b>        | <b>(31,042)</b>                    |
| Professional Services                   | 585                       | -                                   | -                                   | -                                    | 585                   | 250                   | 335                                |
| Services and Supplies                   | 92,960                    | 984                                 | 7,660                               | (6,676)                              | 47,843                | 53,853                | (6,010)                            |
| Insurance                               | 3,900                     | 325                                 | -                                   | 325                                  | 1,950                 | 1,047                 | 903                                |
| Utilities                               | 11,780                    | 662                                 | 759                                 | (98)                                 | 6,241                 | 6,366                 | (125)                              |
| Cost of Goods Sold                      | 10,578                    | -                                   | 10,401                              | (10,401)                             | 7,595                 | 20,468                | (12,874)                           |
| Central Services Cost                   | 15,496                    | 1,291                               | 702                                 | 589                                  | 7,746                 | 11,892                | (4,146)                            |
| Depreciation                            | 70,608                    | 5,884                               | 5,956                               | (72)                                 | 35,304                | 35,734                | (430)                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>369,378</b>            | <b>13,637</b>                       | <b>29,542</b>                       | <b>(15,905)</b>                      | <b>216,995</b>        | <b>270,384</b>        | <b>(53,389)</b>                    |
| <b>NET INCOME (EXPENSE)</b>             | <b>(189,625)</b>          | <b>(13,637)</b>                     | <b>(27,142)</b>                     | <b>(13,505)</b>                      | <b>(143,528)</b>      | <b>(107,551)</b>      | <b>35,976</b>                      |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | (2,352)                   | (196)                               | (1,323)                             | (1,127)                              | (1,176)               | (1,336)               | (160)                              |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>(2,352)</b>            | <b>(196)</b>                        | <b>(1,323)</b>                      | <b>(1,127)</b>                       | <b>(1,176)</b>        | <b>(1,336)</b>        | <b>(160)</b>                       |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 14                        | -                                   | -                                   | -                                    | 14                    | 15                    | (1)                                |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>14</b>                 | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>14</b>             | <b>15</b>             | <b>(1)</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(191,991)</b>          | <b>(13,833)</b>                     | <b>(28,465)</b>                     | <b>(14,632)</b>                      | <b>(144,718)</b>      | <b>(108,902)</b>      | <b>35,815</b>                      |
| <b>CHANGE IN NET POSITION</b>           | <b>(191,991)</b>          | <b>(13,833)</b>                     | <b>(28,465)</b>                     | <b>(14,632)</b>                      | <b>(144,718)</b>      | <b>(108,902)</b>      | <b>35,815</b>                      |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
COMMUNITY SERVICES ADMINISTRATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | (272,975)                 | (16,710)                            | 7,434                               | 24,144                               | (154,863)             | 234,799               | 389,662                            |
| Facility Fees                           | 754,952                   | -                                   | -                                   | -                                    | 444,227               | 457,228               | 13,001                             |
| <b>TOTAL OPERATING INCOME</b>           | <b>481,977</b>            | <b>(16,710)</b>                     | <b>7,434</b>                        | <b>24,144</b>                        | <b>289,364</b>        | <b>692,027</b>        | <b>402,663</b>                     |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 207,744                   | 17,059                              | 13,688                              | 3,371                                | 106,724               | 97,753                | 8,971                              |
| Employee Fringe                         | 80,217                    | 6,471                               | 4,445                               | 2,026                                | 39,384                | 31,706                | 7,679                              |
| <b>Total Personnel Cost</b>             | <b>287,961</b>            | <b>23,530</b>                       | <b>18,133</b>                       | <b>5,396</b>                         | <b>146,108</b>        | <b>129,458</b>        | <b>16,650</b>                      |
| Services and Supplies                   | 171,445                   | 5,190                               | -                                   | 5,190                                | 159,965               | 21,937                | 138,028                            |
| Utilities                               | 5,531                     | 461                                 | -                                   | 461                                  | 2,766                 | 2,587                 | 179                                |
| Central Services Cost                   | 20,649                    | 1,721                               | 1,015                               | 706                                  | 10,326                | 9,924                 | 402                                |
| Defensible Space                        | 100,000                   | -                                   | -                                   | -                                    | -                     | 6,958                 | (6,958)                            |
| Depreciation                            | 24,408                    | 2,034                               | 2,462                               | (428)                                | 12,204                | 14,770                | (2,566)                            |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>609,994</b>            | <b>32,936</b>                       | <b>21,611</b>                       | <b>11,325</b>                        | <b>331,369</b>        | <b>185,635</b>        | <b>145,734</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>(128,017)</b>          | <b>(49,646)</b>                     | <b>(14,177)</b>                     | <b>35,469</b>                        | <b>(42,004)</b>       | <b>506,393</b>        | <b>548,397</b>                     |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | 25,872                    | 2,156                               | 15,254                              | 13,098                               | 12,936                | 15,443                | 2,507                              |
| Capital Grants                          | -                         | -                                   | -                                   | -                                    | -                     | 401,621               | 401,621                            |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>25,872</b>             | <b>2,156</b>                        | <b>15,254</b>                       | <b>13,098</b>                        | <b>12,936</b>         | <b>417,064</b>        | <b>404,128</b>                     |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(102,145)</b>          | <b>(47,490)</b>                     | <b>1,077</b>                        | <b>48,567</b>                        | <b>(29,068)</b>       | <b>923,457</b>        | <b>952,525</b>                     |
| <b>CHANGE IN NET POSITION</b>           | <b>(102,145)</b>          | <b>(47,490)</b>                     | <b>1,077</b>                        | <b>48,567</b>                        | <b>(29,068)</b>       | <b>923,457</b>        | <b>952,525</b>                     |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Charges for Services                    | 623,890                   | (37,485)                            | -                                   | 37,485                               | 428,020               | 757,587               | 329,567                            |
| Facility Fees                           | 2,556,840                 | -                                   | -                                   | -                                    | 1,504,490             | 1,660,750             | 156,260                            |
| <b>TOTAL OPERATING INCOME</b>           | <b>3,180,730</b>          | <b>(37,485)</b>                     | <b>-</b>                            | <b>37,485</b>                        | <b>1,932,510</b>      | <b>2,418,337</b>      | <b>485,827</b>                     |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 968,860                   | 37,622                              | 33,391                              | 4,231                                | 600,109               | 601,604               | (1,495)                            |
| Employee Fringe                         | 250,645                   | 14,662                              | 11,626                              | 3,037                                | 136,830               | 118,030               | 18,800                             |
| <b>Total Personnel Cost</b>             | <b>1,219,505</b>          | <b>52,284</b>                       | <b>45,016</b>                       | <b>7,268</b>                         | <b>736,939</b>        | <b>719,634</b>        | <b>17,305</b>                      |
| Professional Services                   | 17,850                    | 1,000                               | -                                   | 1,000                                | 11,850                | 2,500                 | 9,350                              |
| Services and Supplies                   | 820,632                   | 22,432                              | 32,820                              | (10,387)                             | 564,940               | 229,772               | 335,168                            |
| Insurance                               | 41,300                    | -                                   | -                                   | -                                    | 27,533                | 22,247                | 5,287                              |
| Utilities                               | 128,817                   | 8,245                               | 7,273                               | 972                                  | 71,284                | 85,876                | (14,592)                           |
| Central Services Cost                   | 141,194                   | 11,766                              | 5,215                               | 6,551                                | 70,596                | 65,254                | 5,342                              |
| Depreciation                            | 184,260                   | 15,355                              | 25,223                              | (9,868)                              | 70                    | 151,606               | (151,536)                          |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>2,553,558</b>          | <b>111,082</b>                      | <b>115,548</b>                      | <b>(4,465)</b>                       | <b>1,483,211</b>      | <b>1,276,887</b>      | <b>206,324</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>627,172</b>            | <b>(148,567)</b>                    | <b>(115,548)</b>                    | <b>33,020</b>                        | <b>449,299</b>        | <b>1,141,450</b>      | <b>692,151</b>                     |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | 11,400                    | 950                                 | 15,288                              | 14,338                               | 5,700                 | 15,480                | 9,780                              |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>11,400</b>             | <b>950</b>                          | <b>15,288</b>                       | <b>14,338</b>                        | <b>5,700</b>          | <b>15,480</b>         | <b>9,780</b>                       |
| <b>NON OPERATING EXPENSE</b>            |                           |                                     |                                     |                                      |                       |                       |                                    |
| Debt Service Interest                   | 70                        | -                                   | -                                   | -                                    | 70                    | 71                    | (1)                                |
| <b>TOTAL NON OPERATING EXPENSE</b>      | <b>70</b>                 | <b>-</b>                            | <b>-</b>                            | <b>-</b>                             | <b>70</b>             | <b>71</b>             | <b>(1)</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>638,502</b>            | <b>(147,617)</b>                    | <b>(100,260)</b>                    | <b>47,357</b>                        | <b>454,929</b>        | <b>1,156,858</b>      | <b>701,930</b>                     |
| <b>CHANGE IN NET POSITION</b>           | <b>638,502</b>            | <b>(147,617)</b>                    | <b>(100,260)</b>                    | <b>47,357</b>                        | <b>454,929</b>        | <b>1,156,858</b>      | <b>701,930</b>                     |

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services                      | 3,467,103                 | 269,267                             | 204,081                             | (65,186)                             | 1,754,468             | 1,399,190             | (355,278)                          |
| <b>TOTAL OPERATING INCOME</b>           | <b>3,467,103</b>          | <b>269,267</b>                      | <b>204,081</b>                      | <b>(65,186)</b>                      | <b>1,754,468</b>      | <b>1,399,190</b>      | <b>(355,278)</b>                   |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 1,620,492                 | 138,447                             | 97,608                              | 40,839                               | 836,788               | 733,037               | 103,751                            |
| Employee Fringe                         | 819,935                   | 66,710                              | 45,041                              | 21,670                               | 402,131               | 329,877               | 72,254                             |
| <b>Total Personnel Cost</b>             | <b>2,440,427</b>          | <b>205,157</b>                      | <b>142,649</b>                      | <b>62,508</b>                        | <b>1,238,919</b>      | <b>1,062,915</b>      | <b>176,005</b>                     |
| Professional Services                   | 15,000                    | 1,250                               | -                                   | 1,250                                | 7,500                 | -                     | 7,500                              |
| Services and Supplies                   | 959,912                   | 64,540                              | 94,597                              | (30,057)                             | 528,216               | 451,972               | 76,244                             |
| Insurance                               | 16,600                    | 1,383                               | -                                   | 1,383                                | 8,300                 | 4,472                 | 3,828                              |
| Utilities                               | 9,910                     | 926                                 | 401                                 | 525                                  | 4,955                 | 5,616                 | (661)                              |
| Cost of Goods Sold                      | -                         | -                                   | -                                   | -                                    | -                     | (169)                 | 169                                |
| Depreciation                            | 9,876                     | 823                                 | 911                                 | (88)                                 | 4,938                 | 5,464                 | (526)                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>3,451,725</b>          | <b>274,080</b>                      | <b>238,558</b>                      | <b>35,522</b>                        | <b>1,792,829</b>      | <b>1,530,270</b>      | <b>262,559</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>15,378</b>             | <b>(4,813)</b>                      | <b>(34,476)</b>                     | <b>(29,664)</b>                      | <b>(38,360)</b>       | <b>(131,080)</b>      | <b>(92,720)</b>                    |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | (456)                     | (38)                                | (180)                               | (142)                                | (228)                 | (92)                  | 136                                |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>(456)</b>              | <b>(38)</b>                         | <b>(180)</b>                        | <b>(142)</b>                         | <b>(228)</b>          | <b>(92)</b>           | <b>136</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>14,922</b>             | <b>(4,851)</b>                      | <b>(34,657)</b>                     | <b>(29,806)</b>                      | <b>(38,588)</b>       | <b>(131,172)</b>      | <b>(92,584)</b>                    |
| <b>CHANGE IN NET POSITION</b>           | <b>14,922</b>             | <b>(4,851)</b>                      | <b>(34,657)</b>                     | <b>(29,806)</b>                      | <b>(38,588)</b>       | <b>(131,172)</b>      | <b>(92,584)</b>                    |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services                      | 1,463,650                 | 120,607                             | 81,933                              | (38,674)                             | 751,139               | 575,829               | (175,310)                          |
| <b>TOTAL OPERATING INCOME</b>           | <b>1,463,650</b>          | <b>120,607</b>                      | <b>81,933</b>                       | <b>(38,674)</b>                      | <b>751,139</b>        | <b>575,829</b>        | <b>(175,310)</b>                   |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 645,375                   | 54,681                              | 41,958                              | 12,723                               | 336,088               | 270,875               | 65,213                             |
| Employee Fringe                         | 342,669                   | 27,675                              | 22,041                              | 5,634                                | 168,497               | 136,042               | 32,455                             |
| <b>Total Personnel Cost</b>             | <b>988,044</b>            | <b>82,356</b>                       | <b>63,999</b>                       | <b>18,357</b>                        | <b>504,585</b>        | <b>406,917</b>        | <b>97,668</b>                      |
| Services and Supplies                   | 467,560                   | 36,980                              | 57,006                              | (20,026)                             | 273,330               | 152,259               | 121,071                            |
| Insurance                               | 5,900                     | 492                                 | -                                   | 492                                  | 2,950                 | 1,585                 | 1,365                              |
| Utilities                               | 1,809                     | 251                                 | 207                                 | 44                                   | 905                   | 787                   | 118                                |
| Cost of Goods Sold                      | -                         | -                                   | -                                   | -                                    | -                     | (169)                 | 169                                |
| Depreciation                            | 6,528                     | 544                                 | 613                                 | (69)                                 | 3,264                 | 3,680                 | (416)                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>1,469,841</b>          | <b>120,622</b>                      | <b>121,825</b>                      | <b>(1,203)</b>                       | <b>785,034</b>        | <b>565,059</b>        | <b>219,975</b>                     |
| <b>NET INCOME (EXPENSE)</b>             | <b>(6,191)</b>            | <b>(16)</b>                         | <b>(39,892)</b>                     | <b>(39,876)</b>                      | <b>(33,895)</b>       | <b>10,770</b>         | <b>44,665</b>                      |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | 108                       | 9                                   | 105                                 | 96                                   | 54                    | 161                   | 107                                |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>108</b>                | <b>9</b>                            | <b>105</b>                          | <b>96</b>                            | <b>54</b>             | <b>161</b>            | <b>107</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>(6,083)</b>            | <b>(7)</b>                          | <b>(39,787)</b>                     | <b>(39,780)</b>                      | <b>(33,841)</b>       | <b>10,931</b>         | <b>44,771</b>                      |
| <b>CHANGE IN NET POSITION</b>           | <b>(6,083)</b>            | <b>(7)</b>                          | <b>(39,787)</b>                     | <b>(39,780)</b>                      | <b>(33,841)</b>       | <b>10,931</b>         | <b>44,771</b>                      |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services                      | 1,018,807                 | 84,901                              | 70,588                              | (14,313)                             | 509,403               | 445,054               | (64,350)                           |
| <b>TOTAL OPERATING INCOME</b>           | <b>1,018,807</b>          | <b>84,901</b>                       | <b>70,588</b>                       | <b>(14,313)</b>                      | <b>509,403</b>        | <b>445,054</b>        | <b>(64,350)</b>                    |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 633,525                   | 54,517                              | 42,202                              | 12,315                               | 324,554               | 311,260               | 13,294                             |
| Employee Fringe                         | 291,205                   | 23,936                              | 14,919                              | 9,016                                | 142,839               | 112,143               | 30,696                             |
| <b>Total Personnel Cost</b>             | <b>924,730</b>            | <b>78,453</b>                       | <b>57,121</b>                       | <b>21,331</b>                        | <b>467,393</b>        | <b>423,403</b>        | <b>43,990</b>                      |
| Professional Services                   | 15,000                    | 1,250                               | -                                   | 1,250                                | 7,500                 | -                     | 7,500                              |
| Services and Supplies                   | 62,461                    | 3,947                               | 8,801                               | (4,854)                              | 39,303                | 57,142                | (17,839)                           |
| Insurance                               | 4,400                     | 367                                 | -                                   | 367                                  | 2,200                 | 1,189                 | 1,011                              |
| Utilities                               | 2,936                     | 245                                 | 113                                 | 131                                  | 1,468                 | 2,434                 | (966)                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>1,009,527</b>          | <b>84,261</b>                       | <b>66,036</b>                       | <b>18,225</b>                        | <b>517,864</b>        | <b>484,168</b>        | <b>33,697</b>                      |
| <b>NET INCOME (EXPENSE)</b>             | <b>9,280</b>              | <b>640</b>                          | <b>4,552</b>                        | <b>3,913</b>                         | <b>(8,461)</b>        | <b>(39,114)</b>       | <b>(30,653)</b>                    |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | 216                       | 18                                  | (100)                               | (118)                                | 108                   | (94)                  | (202)                              |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>216</b>                | <b>18</b>                           | <b>(100)</b>                        | <b>(118)</b>                         | <b>108</b>            | <b>(94)</b>           | <b>(202)</b>                       |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>9,496</b>              | <b>658</b>                          | <b>4,452</b>                        | <b>3,795</b>                         | <b>(8,353)</b>        | <b>(39,208)</b>       | <b>(30,856)</b>                    |
| <b>CHANGE IN NET POSITION</b>           | <b>9,496</b>              | <b>658</b>                          | <b>4,452</b>                        | <b>3,795</b>                         | <b>(8,353)</b>        | <b>(39,208)</b>       | <b>(30,856)</b>                    |

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023  
Through December

|   | <b>Amended<br/>Budget</b> | <b>Current<br/>Month<br/>Budget</b> | <b>Current<br/>Month<br/>Actual</b> | <b>Month<br/>Budget<br/>Variance</b> | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>YTD<br/>Budget<br/>Variance</b> |
|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------------|
| <b>OPERATING INCOME</b>                 |                           |                                     |                                     |                                      |                       |                       |                                    |
| Interfund Services                      | 984,646                   | 63,760                              | 51,561                              | (12,199)                             | 493,926               | 378,308               | (115,619)                          |
| <b>TOTAL OPERATING INCOME</b>           | <b>984,646</b>            | <b>63,760</b>                       | <b>51,561</b>                       | <b>(12,199)</b>                      | <b>493,926</b>        | <b>378,308</b>        | <b>(115,619)</b>                   |
| <b>OPERATING EXPENSE</b>                |                           |                                     |                                     |                                      |                       |                       |                                    |
| Salaries and Wages                      | 341,592                   | 29,249                              | 13,449                              | 15,800                               | 176,146               | 150,903               | 25,243                             |
| Employee Fringe                         | 186,061                   | 15,100                              | 8,080                               | 7,020                                | 90,795                | 81,692                | 9,103                              |
| <b>Total Personnel Cost</b>             | <b>527,653</b>            | <b>44,349</b>                       | <b>21,529</b>                       | <b>22,820</b>                        | <b>266,941</b>        | <b>232,595</b>        | <b>34,346</b>                      |
| Services and Supplies                   | 429,891                   | 23,613                              | 28,790                              | (5,177)                              | 215,583               | 242,572               | (26,989)                           |
| Insurance                               | 6,300                     | 525                                 | -                                   | 525                                  | 3,150                 | 1,698                 | 1,452                              |
| Utilities                               | 5,165                     | 430                                 | 81                                  | 349                                  | 2,583                 | 2,395                 | 188                                |
| Depreciation                            | 3,348                     | -                                   | 297                                 | (297)                                | 1,674                 | 1,784                 | (110)                              |
| <b>TOTAL OPERATING EXPENSE</b>          | <b>972,357</b>            | <b>68,917</b>                       | <b>50,697</b>                       | <b>18,220</b>                        | <b>489,931</b>        | <b>481,043</b>        | <b>8,887</b>                       |
| <b>NET INCOME (EXPENSE)</b>             | <b>12,289</b>             | <b>(5,157)</b>                      | <b>864</b>                          | <b>6,021</b>                         | <b>3,996</b>          | <b>(102,736)</b>      | <b>(106,731)</b>                   |
| <b>NON OPERATING INCOME</b>             |                           |                                     |                                     |                                      |                       |                       |                                    |
| Investment Earnings                     | (780)                     | (65)                                | (186)                               | (121)                                | (390)                 | (158)                 | 232                                |
| <b>TOTAL NON OPERATING INCOME</b>       | <b>(780)</b>              | <b>(65)</b>                         | <b>(186)</b>                        | <b>(121)</b>                         | <b>(390)</b>          | <b>(158)</b>          | <b>232</b>                         |
| <b>INCOME(EXPENSE) BEFORE TRANSFERS</b> | <b>11,509</b>             | <b>(5,222)</b>                      | <b>678</b>                          | <b>5,900</b>                         | <b>3,606</b>          | <b>(102,894)</b>      | <b>(106,500)</b>                   |
| <b>CHANGE IN NET POSITION</b>           | <b>11,509</b>             | <b>(5,222)</b>                      | <b>678</b>                          | <b>5,900</b>                         | <b>3,606</b>          | <b>(102,894)</b>      | <b>(106,500)</b>                   |

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2022/23 Second Quarter Budget Update:  
Popular CIP Status Report through December 31, 2022

**DATE:** February 22, 2023

### **I. RECOMMENDATION**

This is an informational report and therefore no Board action is required.

### **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2022/23 2<sup>nd</sup> Quarter Popular CIP Status Report intended to provide an update for the District's Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2022 through December 31, 2022. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

#### *Overview*

The District's FY2022/23 approved capital budget adopted by the Board on May 26, 2022 provided for appropriations totaling \$44,748,400 in support of planned capital projects across all District activities, including Administration (\$633,000), Utilities (\$15,588,700), Community Services (\$28,041,700), and Beaches (\$485,000).

The FY2022/23 capital budget was subsequently amended by Board action (8/31/22) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$8,820,050. These Board actions combine to provide for an amended FY2022/23 capital budget of \$53,568,450.

*Note - At their meeting of January 11, 2023, the Board took action to reduce unexpended appropriations for the Recreation Expansion Project in the amount of \$24,348,044. While this action took place after 12/31/22, this action is reflected in this report, which reflects an amended capital budget of \$29,220,406).*

This agenda item, via attachment, provides the Board with the second quarterly Popular Report, reflecting financial results through the first six months of this fiscal year.

|                               | FY2022/23 Final<br>Budget | BOT Approved Carry<br>Forward<br>8/31/2022 | Cancelled              | Reallocation | FY2022/23<br>Amended<br>Budget | FY2022/23<br>Expenditures<br>(12/31/22) | Available<br>Budget  |
|-------------------------------|---------------------------|--|------------------------|--------------|--------------------------------|---|----------------------|
| Capital Budget - CIP Projects |                           |  |                        |              |                                |   |                      |
| General Fund                  | \$ 633,000                | \$ -                                       | \$ -                   | \$ -         | \$ 633,000                     | \$ 138,113                              | # \$ 494,887         |
| Utility Fund                  | 15,588,700                | 5,532,700                                  | -                      | -            | 21,121,400                     | 693,020                                 | # 20,428,380         |
| Community Services            | 28,041,700                | 2,827,350                                  | (24,348,044)           | -            | 6,521,006                      | 2,162,851                               | # 4,358,155          |
| Beach                         | 485,000                   | 460,000                                    | -                      | -            | 945,000                        | 108,188                                 | # 836,812            |
| <b>Total All Funds</b>        | <b>\$ 44,748,400</b>      | <b>\$ 8,820,050</b>                        | <b>\$ (24,348,044)</b> | <b>\$ -</b>  | <b>\$ 29,220,406</b>           | <b>\$ 3,102,172</b>                     | <b>\$ 26,118,234</b> |

Overall, capital budget expenditures through the second quarter of FY2022/23 (December 31, 2022) totaled \$3,102,172 or 11% of the amended CIP budget. A summary of activity, along with project status as of the second quarter of the fiscal year, is provide via Attachment A of this report.



Attachment B provides a summary of activity for projects included in the District's FY2022/23 budget that do not meet policy criteria for capitalization, and are therefore expensed within the fiscal year incurred.

#### *Report Modifications for FY2022/23*

- Over the course of the fiscal year, additional information will be included with each quarterly CIP Status Report:
  - Project Budget Adjustments - The report will continue to include budget-related activity for each capital project, including budget modifications (cancellations, augmentations, reallocations).
  - 
  - Project Encumbrances – With the transition to the new Tyler/Munis financial system, staff plans on expending the quarterly CIP Popular Status Report to include project budget appropriations that are encumbered through approved contracts and purchase orders. Encumbered funds effectively reduce the “available budget” as these reflect contractual funding commitments against projects budget. *This information is not included as part of this second quarter report as staff is in the process of ensuring that all contract and purchase orders tied to specific capital projects are correctly identified.*
  - Project Status – included with this report are brief “project status” labels, reflecting project status as of the end of the second quarter of the fiscal year (December 31, 2022). The status descriptions have been defined by the Board (see Attachment C). As these descriptions do not always provide the best summary of project status, staff recommends that the Board revisit these descriptions, even if only for certain categories of projects (i.e. fleet replacement, equipment purchases).

#### *FY2022/23 Second Quarter CIP Project Status Report Highlights*

The following is intended to supplement the information provided in Attachment A for selected projects. Staff is available to provide additional information on projects included in the District's FY2022/23 CIP Budget.

- General Fund / Administration -
  - Replace Xerox Printer (CIP#1099OE1401) – Funding for this project was included in the FY2021/22 CIP budget. The new printer was ordered and expected to be delivered prior to the end of the fiscal year and, as such, carry-over of available budget appropriations was not requested. As the equipment was not received until early July, the expense has been charged to the current fiscal year. Prior to requesting Board action for an FY2022/23 budget augmentation, staff is evaluating the extent to which current year budget appropriations can be re-allocated to this project.
  - HRIS/Payroll/Finance Software Implementation (CIP#1315CO1801) – The report reflects charges of \$26,520 charged to this project in the first quarter of the fiscal year. These costs, including training and technical support services represent non-capital operating expenses (provided for within the General Fund operating budget) and will be transferred from the capital budget accounts.

- Utilities –
  - Effluent Pipeline (CIP#2599SS1010) – The FY2022/23 budget includes a total of \$12,069,507 in budget appropriations in support of this priority project. Staff is in the process of finalizing a project financing plan to include access a low-interest State Revolving Loan Fund (Clean Water Program), and the required private placement (State Treasurer’s Office) revenue bond. Board action will be required in March for formal action to approve loan agreement(s) and bond documents. At that time, the Board will also be asked to take action amending the FY2022/23 capital project budget to reflect the financing plan (sources) as well as ensure that the current budget fully-supports all contractual obligations expected to be entered into this fiscal year.
  - Effluent Pond Lining / Storage Tank (CIP#2599SS2010) – The FY2022/23 budget appropriations totaling \$4,069,185 in support of this priority project. Staff has made progress in securing funding commitments from the Army Corps of Engineers and related cost-sharing agreements. As these agreements are finalized, staff will be returning to the Board for formal action, including modifications to the current budget, as required, to reflect the grant-funding and local cost share needed to award construction contracts.
  
- Community Services
  - Recreation Center Expansion (CIP#BI23350100) – The FY2022/23 adopted budget includes \$25,435,000 in budget appropriations to support this grant-funded project. With the cancellation of the project, the Board took action (1/11/23) to reduce the capital project budget appropriation by \$24,348,044, representing unexpended appropriations at project close-out. *While this action amending the capital budget took place after 12/31/22, the budget amendment is nonetheless reflected in this report.*
  
- Fleet Replacement (various funds)
  - The annual fleet replacement program continues to be impacted by extended delays in procurement and delivery of vehicles, light and heavy equipment and specialized items. A significant portion of funds carried-forward from the FY21-22 budget support fleet-related procurement that was approved and ordered last fiscal year, with several items as yet not delivered.
    - Among the projects impacted by extended lead-time is the replacement of the Championship Course golf cart fleet. The District received has received delivery of the new golf carts, however the payment was issued to the vendor after 12/31/22, and is thus not reflected in this report.
    - Many of fleet replacement projects included in the FY2022/23 capital budget have already been ordered, however delivery of selected items may extend beyond the end of the fiscal year. These are reflected as “In Process” status in this report.

Attachments:

- Attachment A – FY2022/23 Q2 Popular CIP Status Report – Capital Projects
- Attachment B – FY2022/23 Q2 Popular CIP Status Report – Expense Projects
- Attachment C - Project “Status” Definitions

FY2022/23 CAPITAL IMPROVEMENT BUDGET

| Fund /                          |            | New TYLER  |  | BOT Approved Carry Forward |                  |           | FY2022/23 Amended | FY2022/23 Expenditures | Available      | Project Status    |                   |
|---------------------------------|------------|------------|--|----------------------------|------------------|-----------|-------------------|------------------------|----------------|-------------------|-------------------|
| Dept. Div.                      | Project #  | Project #  | Project Title                                    | FY2022/23 Final Budget     | (8/31/22)        | Cancelled | Reallocation      | Budget (12/31/22)      | Budget         | (12/31/22)        |                   |
| <b>General Fund</b>             |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
| Accounting/Information Systems  |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
|                                 | 1099OE1401 |            | Replace Xerox Printer                            | -                          |                  |           |                   | -                      | 24,197         | (24,197)          | CFWD Completed    |
|                                 | 1213BD2106 |            | Network Closet Updates (HVAC)                    | 15,000                     |                  |           |                   | 15,000                 | -              | 15,000            | Delayed           |
|                                 | 1213CE2101 |            | Power Infrastructure Improvements                | 78,000                     |                  |           |                   | 78,000                 | 16,351         | 61,649            | In Process        |
|                                 | 1213CE2102 |            | Network Upgrades - Switches, Controllers, WAP    | 285,000                    |                  |           |                   | 285,000                | 70,472         | 214,528           | In Process        |
|                                 | 1213CE2104 |            | Fiber Installation/Replacement                   | 25,000                     |                  |           |                   | 25,000                 | -              | 25,000            | Delayed           |
|                                 | 1213CE2105 |            | Security Cameras                                 | 100,000                    |                  |           |                   | 100,000                | -              | 100,000           | In Process        |
|                                 | 1315CO1801 |            | HRIS, Payroll, & Finance Software Implementation | -                          |                  |           |                   | -                      | 26,520         | (26,520)          | Xfer to Operating |
|                                 |            |            | Sub-Total  | 503,000                    | -                | -         | -                 | 503,000                | 137,540        | 365,460           |                   |
| General                         |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
|                                 | 4378LI2104 |            | IVGID Community Dog Park                         | 100,000                    |                  |           |                   | 100,000                | 573            | 99,427            | In-Progress       |
|                                 | 1099CE2201 | CE23100100 | Board Meeting - Technology Upgrades              | 30,000                     |                  |           |                   | 30,000                 | -              | 30,000            |                   |
|                                 |            |            | Sub-Total  | 130,000                    | -                | -         | -                 | 130,000                | 573            | 129,427           |                   |
|                                 |            |            | <b>Total General Fund</b>                        | <b>633,000</b>             | <b>-</b>         | <b>-</b>  | <b>-</b>          | <b>633,000</b>         | <b>138,113</b> | <b>494,887</b>    |                   |
| <b>Utilities</b>                |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
| Public Works Shared             |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
|                                 | 2097CO2101 |            | Public Works Billing Software Replacement        | -                          | 20,000           |           |                   | 20,000                 | -              | 20,000            | Delayed           |
|                                 | 209HE1725  |            | Loader Tire Chains - 2 sets                      | -                          | 20,000           |           |                   | 20,000                 | -              | 20,000            | Delayed           |
|                                 | 2097HE1729 |            | 2002 Caterpillar 950G Loader #523                | -                          | 265,000          |           |                   | 265,000                | -              | 265,000           | Delayed           |
|                                 | 2097HE1730 |            | 2003 Caterpillar 950G Loader #525                | -                          | 265,000          |           |                   | 265,000                | -              | 265,000           | Delayed           |
|                                 | 2097LE1720 |            | Snowplow #300A                                   | -                          | 19,000           |           |                   | 19,000                 | 16,564         | 2,436             | Delayed           |
|                                 | 2097LE1721 |            | Snowplow #307A                                   | -                          | 19,000           |           |                   | 19,000                 | -              | 19,000            | Delayed           |
|                                 | 2097LI1701 |            | Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-   | 90,000                     | 130,000          |           |                   | 220,000                | -              | 220,000           | In Progress       |
|                                 | 2097LE2221 | LV23200100 | Medium Duty Truck Plow                           | 16,500                     |                  |           |                   | 16,500                 | -              | 16,500            | In Progress       |
|                                 | 2097LV2220 | LV23200200 | Chevy 1/2-Ton Pick-up Truck                      | 37,200                     |                  |           |                   | 37,200                 | 3,510          | 33,690            | In Progress       |
|                                 |            |            | Sub-Total  | 143,700                    | 738,000          | -         | -                 | 881,700                | 20,074         | 861,626           |                   |
| Water                           |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
|                                 | 2299DI1707 |            | Burnt Cedar Water Disinfection Plant Emerg.      | -                          | 137,429          |           |                   | 137,429                | 4,647          | 132,782           | In Progress       |
|                                 | 2299WS1705 |            | Watermain Replacement - Crystal Peak Road        | 1,500,000                  | 68,642           |           |                   | 1,568,642              | 35,378         | 1,533,264         | In Progress       |
|                                 | 2299WS1802 |            | Watermain Replacement - Alder Avenue             | 65,000                     |                  |           |                   | 65,000                 | -              | 65,000            | In Progress       |
|                                 | 2299WS1706 |            | Watermain Replacement Slott Peak Ct              |                            | 72,230           |           |                   | 72,230                 | 2,214          | 70,016            | In Progress       |
|                                 | 2299DI1102 |            | Water Pumping Station Improvements               | 50,000                     |                  |           |                   | 50,000                 | -              | 50,000            | Ongoing           |
|                                 | 2299DI1401 |            | Burnt Cedar Water Disinfection Plant             | 25,000                     | 19,208           |           |                   | 44,208                 | -              | 44,208            | Ongoing           |
|                                 | 2299CO2203 | SW23200100 | LIMS Software                                    | 55,000                     |                  |           |                   | 55,000                 | -              | 55,000            | Postponed         |
|                                 |            |            | Sub-Total  | 1,695,000                  | 297,509          | -         | -                 | 1,992,509              | 42,239         | 1,950,270         |                   |
| Sewer                           |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
|                                 | 2524SS1010 |            | Effluent Pipeline Project                        | 10,000,000                 | 2,069,507        |           |                   | 12,069,507             | 238,743        | 11,830,764        | In Progress       |
|                                 | 2599SS2010 |            | Effluent Pond Lining / Storage Tank              | 3,000,000                  | 1,069,185        |           |                   | 4,069,185              | 297,115        | 3,772,070         | In Progress       |
|                                 | 2599DI1703 |            | Sewer Pump Station #1 Improvements               | 500,000                    | 1,038,370        |           |                   | 1,538,370              | 577            | 1,537,793         | In Progress       |
|                                 | 2599DI1104 |            | Sewer Pumping Station Improvements               | 50,000                     |                  |           |                   | 50,000                 | 1,027          | 48,973            | Ongoing           |
|                                 | 2599SS1102 |            | Water Resource Recovery Facility Improvements    | 100,000                    | 86,607           |           |                   | 186,607                | 41,352         | 145,255           | Ongoing           |
|                                 | 2599SS1103 |            | Wetlands Effluent Disposal Facility Improvements | 100,000                    | 173,523          |           |                   | 273,523                | 3,644          | 269,879           | In Progress       |
|                                 | 2599SS2107 |            | Update Camera Equipment                          |                            | 60,000           |           |                   | 60,000                 | 48,249         | 11,751            | Completed         |
|                                 |            |            | Sub-Total  | 13,750,000                 | 4,497,191        | -         | -                 | 18,247,191             | 630,707        | 17,616,484        |                   |
|                                 |            |            | <b>Total Utilities</b>                           | <b>15,588,700</b>          | <b>5,532,700</b> | <b>-</b>  | <b>-</b>          | <b>21,121,400</b>      | <b>693,020</b> | <b>20,428,380</b> |                   |
| <b>Community Services Funds</b> |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
| Championship Golf               |            |            |  |                            |                  |           |                   |                        |                |                   |                   |
|                                 | 3141LI1202 |            | Cart Path Replacement - Champ Course             | 55,000                     | 114,667          |           |                   | 169,667                | -              | 169,667           | In Process        |
|                                 | 3141LV1898 |            | Championship Golf Course Electric Cart Fleet     |                            | 533,360          |           |                   | 533,360                |                | 533,360           | In Process        |
|                                 | 3153BD2001 |            | Recoat Chateau F&B Grill and Catering Kitchen    | 39,700                     |                  |           |                   | 39,700                 | -              | 39,700            |                   |

FY2022/23 CAPITAL IMPROVEMENT BUDGET

| Fund /        |            | New TYLER  |   | BOT Approved Carry Forward |           |           | FY2022/23 Amended | FY2022/23 Expenditures | Available | Project Status |            |
|---------------|------------|------------|---|----------------------------|-----------|-----------|-------------------|------------------------|-----------|----------------|------------|
| Dept. Div.    | Project #  | Project #  | Project Title   | FY2022/23 Final Budget     | (8/31/22) | Cancelled | Reallocation      | Budget (12/31/22)      | Budget    | (12/31/22)     |            |
|               | 3142LE1741 |            | 2016 Bar Cart #724  | 20,000                     |           |           |                   | 20,000                 | -         | 20,000         | In Process |
|               | 3142LE1742 |            | 2016 Bar Cart #725  | 20,000                     |           |           |                   | 20,000                 | -         | 20,000         | In Process |
|               | 3142LE1744 |            | 2014 Toro Tri-Plex Mower 3250D #694                               |                            | 42,781    |           |                   | 42,781                 | -         | 42,781         | In Process |
|               | 3142LE1745 |            | 2017 Toro 3500D Mower #743  |                            | 36,184    |           |                   | 36,184                 | -         | 36,184         | In Process |
|               | 3142LE1746 |            | 2012 JD 8500 Fairway Mower #670                                   |                            | 93,486    |           |                   | 93,486                 | 40,028    | 53,458         | In Process |
|               | 3142LE1747 |            | 2011 Toro Groundmaster 4000D #650                                 |                            | 66,211    |           |                   | 66,211                 | -         | 66,211         | In Process |
|               | 3142LE1750 |            | 2013 JD 3235 Fairway Mower #685                                   | 98,000                     |           |           |                   | 98,000                 | -         | 98,000         | In Process |
|               | 3142LE1759 |            | 2014 3500D Toro Rotary Mower #693                                 |                            | 40,028    |           |                   | 40,028                 | -         | 40,028         | In Process |
|               | 3142LE1760 |            | Replacement of 2010 John Deere 8500 #641                          | 92,000                     |           |           |                   | 92,000                 | -         | 92,000         | In Process |
|               | 3143GC2002 |            | Range Ball Machine Replacement                                    |                            | 20,000    |           |                   | 20,000                 | 4,234     | 15,766         | In Process |
|               | 3199OE1501 |            | Championship Golf Printer Copier                                  | 10,000                     |           |           |                   | 10,000                 | -         | 10,000         | In Process |
|               |            |            | Sub-Total   | 334,700                    | 946,717   | -         | -                 | 1,281,417              | 44,262    | 1,237,155      |            |
| Mountain Golf |            |            |   | -                          |           |           |                   |                        |           |                |            |
|               | 3241U2001  |            | Mountain Golf Cart Path Replacement - Phase II                    | 1,100,000                  | -         |           |                   | 1,100,000              | 8,699     | 1,091,301      | In Process |
|               | 3241GC1404 |            | Irrigation Improvements   | 18,000                     |           |           |                   | 18,000                 | 3,436     | 14,564         | In Process |
|               | 3242LE1726 |            | 2016 Bar Cart #726  | 20,000                     |           |           |                   | 20,000                 | -         | 20,000         |            |
|               |            |            | Sub-Total   | 1,138,000                  | -         | -         | -                 | 1,138,000              | 12,135    | 1,125,865      |            |
| Facilities    |            |            |   | -                          |           |           |                   |                        |           |                |            |
|               | 3351BD1703 |            | Aspen Grove Outdoor Seating BBQ and                               | 10,000                     | 10,000    |           |                   | 20,000                 | -         | 20,000         |            |
|               |            |            | Sub-Total   | 10,000                     | 10,000    | -         | -                 | 20,000                 | -         | 20,000         |            |
| Ski           |            |            |   | -                          |           |           |                   |                        |           |                |            |
|               | 3453BD1806 |            | Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration | 110,000                    | 31,398    |           |                   | 141,398                | 12,538    | 128,860        | In Process |
|               | 3462HE1702 |            | Lakeview Ski Lift Maintenance and Improvements                    |                            | 1,613     |           |                   | 1,613                  | 500       | 1,113          | In Process |
|               | 3462HE1711 |            | Lodgepole Ski Lift Maintenance and Improvements                   | 18,000                     |           |           |                   | 18,000                 | -         | 18,000         |            |
|               | 3462HE1712 |            | Red Fox Ski Lift Maintenance and Improvements                     | 75,000                     |           |           |                   | 75,000                 | -         | 75,000         |            |
|               | 3463HE1722 |            | Loader Tire Chains (1-Set)  |                            | 9,750     |           |                   | 9,750                  | -         | 9,750          | Delayed    |
|               | 3463HE1723 |            | 2002 Caterpillar 950G Loader #524                                 |                            | 265,000   |           |                   | 265,000                | -         | 265,000        | Delayed    |
|               | 3464LE1601 |            | Ski Resort Snowmobile Fleet Replacement                           | 17,000                     | 14,295    |           |                   | 31,295                 | -         | 31,295         | In Process |
|               | 3464LE1729 |            | Snowplow #304A  |                            | 19,000    |           |                   | 19,000                 | -         | 19,000         | Delayed    |
|               | 3464LE1734 |            | 2016 Polaris Ranger Crew #723                                     | 19,000                     |           |           |                   | 19,000                 | 19,384    | (384)          | Completed  |
|               | 3467LE1703 |            | Replace Child Ski Center Surface Lift                             |                            | 10,000    |           |                   | 10,000                 | 3,600     | 6,400          | In Process |
|               | 3468RE0002 |            | Replace Ski Rental Equipment                                      |                            | 259,133   |           |                   | 259,133                | -         | 259,133        | Delayed    |
|               | 3469HE1740 |            | 14-passenger Van  | 125,000                    |           |           |                   | 125,000                | -         | 125,000        | In Process |
|               | 3469BD2101 |            | Replace Ski Lodge Facility Equipment                              |                            | 115,000   |           |                   | 115,000                | 906       | 114,094        | In Process |
|               | 3453FF1706 |            | Replace Main Lodge/Snowflake Lodge Dining                         | 49,000                     |           |           |                   | 49,000                 | -         | 49,000         |            |
|               | 3499OE1502 |            | Skier Aerivics Printer/Copier                                     |                            | 8,870     |           |                   | 8,870                  | -         | 8,870          | In Process |
|               | 3499CE2201 | CO23340100 | Installation RFID - Software and Gantries                         | 410,000                    |           |           |                   | 410,000                | 27,823    | 382,177        | In Process |
|               |            |            | Sub-Total   | 823,000                    | 734,059   | -         | -                 | 1,557,059              | 64,751    | 1,492,308      |            |
| Parks         |            |            |   |                            |           |           |                   |                        |           |                |            |
|               | 4378LI1604 |            | Pump Track  |                            | 78,196    |           |                   | 78,196                 | 14,599    | 63,597         | In Process |
|               | 4378BD2202 |            | Skate Park Enhancement  | 10,000                     |           |           |                   | 10,000                 | 423       | 9,577          | In Process |
|               | 4378LE1742 |            | 2015 Ball Field Groomer #706                                      |                            | 24,000    |           |                   | 24,000                 | -         | 24,000         | Cancelled  |
|               | 4378LE2220 | HV23370100 | Toolcat with Bucket and Snowblower                                | 70,000                     |           |           |                   | 70,000                 | -         | 70,000         | In Process |
|               | 4378LV1734 |            | 2011 Pick-Up with Lift gate #646                                  | 50,000                     |           |           |                   | 50,000                 | -         | 50,000         | In Process |
|               | 4378LV1735 |            | 2005 Pick-up Truck 4x4 (1-ton) #554                               |                            | 45,166    |           |                   | 45,166                 | 45,166    | (0)            | Completed  |
|               | 4378RS2103 |            | Village Green Drainage and Park Improvement                       |                            | 20,000    |           |                   | 20,000                 | 600       | 19,400         | In Process |
|               |            |            | Sub-Total   | 130,000                    | 167,362   | -         | -                 | 297,362                | 60,788    | 236,574        |            |

FY2022/23 CAPITAL IMPROVEMENT BUDGET

| Fund /            |           | New TYLER  |  | BOT Approved Carry Forward |                     |                        | FY2022/23 Amended | FY2022/23 Expenditures | Available           | Project Status       |            |
|-------------------|-----------|------------|--|----------------------------|---------------------|------------------------|-------------------|------------------------|---------------------|----------------------|------------|
| Dept. Div.        | Project # | Project #  | Project Title  | FY2022/23 Final Budget     | (8/31/22)           | Cancelled              | Reallocation      | Budget                 | (12/31/22)          | Budget               | (12/31/22) |
| Recreation Center |           |            |  |                            |                     |                        |                   |                        |                     |                      |            |
| 4884BD2201        |           | BI23350100 | Recreation Center Expansion Project                              | 25,435,000                 |                     | (24,348,044)           | (38,009)          | 1,048,947              | 1,046,215           | 2,732                | Cancelled  |
|                   |           | BI23350300 | Recreation Center Tennant Improvments                            |                            |                     |                        | 38,009            | 38,009                 | 38,009              | -                    | Cancelled  |
| 4884BD2202        |           | BI23350200 | Rec Center Exterior Wall Waterproofing & French                  | 100,000                    |                     |                        |                   | 100,000                | 494                 | 99,506               | In Process |
| 4899FF1202        |           |            | Rec Center Locker Room Improvements                              |                            | 969,212             |                        |                   | 969,212                | 896,196             | 73,016               | Completed  |
| 4884BD1804        |           |            | Chemtrol System for Recreation Center Pool                       | 22,000                     |                     |                        |                   | 22,000                 | -                   | 22,000               |            |
| 4886LE0001        |           |            | Fitness Equipment  | 49,000                     |                     |                        |                   | 49,000                 | -                   | 49,000               |            |
|                   |           |            | Sub-Total  | 25,606,000                 | 969,212             | (24,348,044)           | -                 | 2,227,168              | 1,980,914           | 246,254              |            |
|                   |           |            | <b>Total Community Services</b>                                  | <b>28,041,700</b>          | <b>2,827,350</b>    | <b>(24,348,044)</b>    | <b>-</b>          | <b>6,521,006</b>       | <b>2,162,851</b>    | <b>4,358,155</b>     |            |
| Beaches           |           |            |  |                            |                     |                        |                   |                        |                     |                      |            |
| 3970BD2601        |           |            | Burnt Cedar Swimming Pool and Site                               |                            | 350,000             |                        |                   | 350,000                | 108,188             | 241,812              | In Process |
| 3972BD1501        |           |            | Beaches Flatscape and Retaining Wall Enhancement and Replacement | 55,000                     | 110,000             |                        |                   | 165,000                | -                   | 165,000              | In Process |
| 3972BD2101        |           |            | Ski Beach Boat Ramp Improvement Project                          | 100,000                    |                     |                        |                   | 100,000                | -                   | 100,000              | In Process |
| 3999BD1708        |           |            | Ski Beach Bridge Replacement                                     | 120,000                    |                     |                        |                   | 120,000                | -                   | 120,000              | Delayed    |
| 3999FF2201        |           | FF23390100 | Beach Furnishings  | 10,000                     |                     |                        |                   | 10,000                 | -                   | 10,000               | In Process |
| 3972BD2102        |           |            | Beach Access Improvements  | 200,000                    |                     |                        |                   | 200,000                | -                   | 200,000              | In Process |
|                   |           |            | <b>Total Beaches</b>   | <b>485,000</b>             | <b>460,000</b>      | <b>-</b>               | <b>-</b>          | <b>945,000</b>         | <b>108,188</b>      | <b>836,812</b>       |            |
|                   |           |            | <b>Total All Funds</b>   | <b>\$ 44,748,400</b>       | <b>\$ 8,820,050</b> | <b>\$ (24,348,044)</b> | <b>\$ -</b>       | <b>\$ 29,220,406</b>   | <b>\$ 3,102,172</b> | <b>\$ 26,118,234</b> |            |

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

| Fund / Dept. Div.         | Project #   | New TYLER Project # | Project Title   | FY2022/23 Final Budget | BOT Approved Carry Forward 8/31/2022 | Cancelled | Adjustments | Reallocation | FY2022/23 Amended Budget | FY2022/23 Expenditures (12/31/22) | Available Budget | Project Status |
|---------------------------|-------------|---------------------|---|------------------------|--------------------------------------|-----------|-------------|--------------|--------------------------|-----------------------------------|------------------|----------------|
| <b>General Fund</b>       |             |                     |   |                        |                                      |           |             |              |                          |                                   |                  |                |
|                           | 1212OE1701  | EX23100100          | Accounting Printer Replacement                        | 8,400                  |                                      |           |             |              | 8,400                    | -                                 | 8,400            | In Process     |
|                           | 1213CO1703  |                     | District Wide PC, Laptops, Peripheral Equipment and   | 75,000                 |                                      |           |             |              | 75,000                   | 19,598                            | 55,402           | In Process     |
|                           |             |                     | <b>Total</b>  | <b>83,400</b>          | <b>-</b>                             |           |             |              | <b>83,400</b>            | <b>19,598</b>                     | <b>63,802</b>    |                |
|                           | 499OE1399   | EX23100200          | Web Site Redesign and Upgrade                         | 10,000                 |                                      |           |             |              | 10,000                   | -                                 | 10,000           | In Process     |
|                           | 1099L1705   |                     | Pavement Maintenance - Administration Building        | 14,300                 |                                      |           |             |              | 14,300                   | -                                 | 14,300           |                |
|                           |             |                     | <b>Total</b>  | <b>24,300</b>          | <b>-</b>                             |           |             |              | <b>24,300</b>            | <b>-</b>                          | <b>24,300</b>    |                |
|                           |             |                     | <b>Total General Fund</b>                             | <b>107,700</b>         | <b>-</b>                             |           |             |              | <b>107,700</b>           | <b>19,598</b>                     | <b>88,102</b>    |                |
| <b>Utilities</b>          |             |                     |   |                        |                                      |           |             |              |                          |                                   |                  |                |
| Shared                    | 2097DI1401  |                     | Adjust Utility Facilities in NDOT/Washoe County Right | 60,000                 | 183,000                              |           |             |              | 243,000                  | 1,423                             | 241,577          |                |
|                           | 2097L1401   |                     | Pavement Maintenance, Utility Facilities              | 180,000                | 141,495                              |           |             |              | 321,495                  | 48,105                            | 273,390          |                |
|                           | 499OE1399   | EX23100200          | Web Site Redesign and Upgrade                         | 10,000                 |                                      |           |             |              | 10,000                   | -                                 | 10,000           | In Process     |
|                           | NEW         | EX23200200          | Rain Gutters, Garage Door Openers, Drainage, Heat     | 100,000                |                                      |           |             |              | 100,000                  | -                                 | 100,000          |                |
|                           | NEW         | EX23200300          | Utility Infrastructure Masterplan                     | 500,000                |                                      |           |             |              | 500,000                  | 3,213                             | 496,787          | In Process     |
|                           | Total       |                     |   | 850,000                | 324,495                              |           |             |              | 1,174,495                | 52,740                            | 1,121,755        |                |
| Water                     | 2299DI1103  |                     | Replace Commercial Water Meters, Vaults and Lids      | 40,000                 |                                      |           |             |              | 40,000                   | -                                 | 40,000           |                |
|                           | 2299DI1204  |                     | Water Reservoir Coatings and Site Improvements        | 60,000                 | 25,000                               |           |             |              | 85,000                   | 172                               | 84,828           | In Process     |
|                           | Total       |                     |   | 100,000                | 25,000                               |           |             |              | 125,000                  | 172                               | 124,828          |                |
| Sewer                     | 2599BD1105X |                     | Building Upgrades Water Resource Recovery Facility    | 30,000                 | 5,600                                |           |             |              | 35,600                   | -                                 | 35,600           |                |
|                           | 2599SS1203X |                     | Replace & Reline Sewer Mains, Manholes and            | 55,000                 |                                      |           |             |              | 55,000                   | -                                 | 55,000           |                |
|                           | NEW         | EX23200400          | Effluent Pipeline Repairs                             | 100,000                |                                      |           |             |              | 100,000                  | -                                 | 100,000          |                |
|                           | Total       |                     |   | 185,000                | 5,600                                |           |             |              | 190,600                  | -                                 | 190,600          |                |
|                           |             |                     | <b>Total Utilities</b>                                | <b>1,135,000</b>       | <b>355,095</b>                       |           |             |              | <b>1,490,095</b>         | <b>52,913</b>                     | <b>1,437,182</b> |                |
| <b>Community Services</b> |             |                     |   |                        |                                      |           |             |              |                          |                                   |                  |                |
| Championship              | 3141GC1103  |                     | Irrigation Improvements                               | 15,000                 |                                      |           |             |              | 15,000                   | 5,994                             | 9,006            | In Process     |
|                           | 3141LI1201  |                     | Pavement Maintenance of Parking Lots - Champ          | 25,000                 | 17,500                               |           |             |              | 42,500                   | 25,355                            | 17,145           | In Process     |
|                           | Total       |                     |   | 40,000                 | 17,500                               |           |             |              | 57,500                   | 31,349                            | 26,151           |                |
| Mountain                  | 3241GC1101  |                     | Mountain Course Greens, Tees and Bunkers              | 8,000                  |                                      |           |             |              | 8,000                    | 1,537                             | 6,463            | In Process     |
|                           | 3242LI1204  |                     | Pavement Maintenance of Parking Lot - Mountain        | 12,500                 | 17,400                               |           |             |              | 29,900                   | 3,000                             | 26,900           | In Process     |
|                           | Total       |                     |   | 20,500                 | 17,400                               |           |             |              | 37,900                   | 4,537                             | 33,363           |                |
| Facilities                | 3350BD1103  |                     | Chateau - Replace Carpet                              | 49,500                 |                                      |           |             |              | 49,500                   | -                                 | 49,500           |                |
|                           | 3350BD1506  |                     | Paint Exterior of Chateau                             |                        | 22,300                               |           |             |              | 22,300                   | -                                 | 22,300           |                |
|                           | 3350BD1803  |                     | Replace Carpet in Chateau Grill                       |                        | 2,090                                |           |             |              | 2,090                    | -                                 | 2,090            |                |
|                           | 3350BD1505  |                     | Paint Interior of Chateau                             | 40,500                 |                                      |           |             |              | 40,500                   | -                                 | 40,500           |                |
|                           | 3351BD1501  |                     | Aspen Grove Replace Carpet                            |                        | 3,880                                |           |             |              | 3,880                    | -                                 | 3,880            |                |
|                           | Total       |                     |   | 90,000                 | 28,270                               |           |             |              | 118,270                  | -                                 | 118,270          |                |
| Ski                       | 3469LI1105  |                     | Pavement Maintenance, Diamond Peak and Ski Way        | 75,000                 | 25,000                               |           |             |              | 100,000                  | 76,651                            | 23,349           |                |
|                           | 3499BD1710  |                     | Diamond Peak Facilities Flooring Material             | 20,000                 | 35,603                               |           |             |              | 55,603                   | 35,604                            | 19,999           | In Process     |
|                           | Total       |                     |   | 95,000                 | 60,603                               |           |             |              | 155,603                  | 112,255                           | 43,348           |                |
| Parks                     | 4378BD1604  |                     | Resurface and Coat Preston Park Bathroom, Mech.       |                        | 2,100                                |           |             |              | 2,100                    | -                                 | 2,100            |                |
|                           | 4378BD2001  |                     | Grout Repair Upstaris Parks Office & Tile Replace     |                        | 10,000                               |           |             |              | 10,000                   | -                                 | 10,000           |                |
|                           | 4378LI1303  |                     | Pavement Maintenance, Village Green Parking           | 5,000                  | -                                    |           |             |              | 5,000                    | 2,717                             | 2,283            | In Process     |
|                           | 4378LI1403  |                     | Pavement Maintenance, Preston Field                   | 5,000                  | 7,500                                |           |             |              | 12,500                   | 600                               | 11,900           | In Process     |
|                           | 4378LI1602  |                     | Pavement Maintenance, Overflow Parking Lot            | 5,000                  | 5,000                                |           |             |              | 10,000                   | 5,000                             | 5,000            |                |
|                           | 4378LI1802  |                     | Pavement Maintenance - Incline Park                   | 6,000                  | 7,500                                |           |             |              | 13,500                   | -                                 | 13,500           |                |
|                           | 4378RS1601X |                     | Playground Repairs - Preston                          | 7,500                  | -                                    |           |             |              | 7,500                    | -                                 | 7,500            |                |
|                           | Total       |                     |   | 28,500                 | 32,100                               |           |             |              | 60,600                   | 8,317                             | 52,283           |                |

FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

| Fund / Dept. Div.  | Project #   | New TYLER Project # | Project Title                                 | FY2022/23 Final Budget | BOT Approved Carry Forward 8/31/2022 | Cancelled | Adjustments | Reallocation | FY2022/23 Amended Budget | FY2022/23 Expenditures (12/31/22) | Available Budget    | Project Status |
|--------------------|-------------|---------------------|---|------------------------|--------------------------------------|-----------|-------------|--------------|--------------------------|-----------------------------------|---------------------|----------------|
| Tennis             | 4588L1201   |                     | Pavement Maintenance, Tennis Facility         | 5,000                  | 5,000                                |           |             |              | 10,000                   | -                                 | 10,000              |                |
|                    | Total       |                     |   | 5,000                  | 5,000                                |           |             |              | 10,000                   | -                                 | 10,000              |                |
| Rec Center         | 4884L11102x |                     | Pavement Maintenance, Recreation Center Area  | 7,500                  | 7,500                                |           |             |              | 15,000                   | 300                               | 14,700              | In Process     |
|                    | Total       |                     |   | 7,500                  | 7,500                                |           |             |              | 15,000                   | 300                               | 14,700              |                |
| CS Admin           | 499OE1399   | EX23100200          | Web Site Redesign and Upgrade                 | 20,000                 | 79,990                               |           |             |              | 99,990                   | -                                 | 99,990              | In Process     |
|                    | Total       |                     |   | 20,000                 | 79,990                               |           |             |              | 99,990                   | -                                 | 99,990              |                |
|                    |             |                     | <b>Total Community Services</b>               | <b>306,500</b>         | <b>248,363</b>                       |           |             |              | <b>554,863</b>           | <b>156,758</b>                    | <b>398,105</b>      |                |
| <b>Beaches</b>     |             |                     |   |                        |                                      |           |             |              |                          |                                   |                     |                |
|                    | 3972BD1301X |                     | Pavement Maintenance, Ski Beach               | 15,000                 | 8,500                                |           |             |              | 23,500                   | -                                 | 23,500              |                |
|                    | 3972BD1707  |                     | Burnt Cedar Dumpster enclosure                |                        | 27,648                               |           |             |              | 27,648                   | -                                 | 27,648              |                |
|                    | 3972BD2102  |                     | Beach Access Improvement Project              |                        | 40,775                               |           |             |              | 40,775                   | 26,632                            | 14,143              |                |
|                    | 3972FF1704  |                     | Beach Furnishings                             |                        | 21,000                               |           |             |              | 21,000                   | -                                 | 21,000              |                |
|                    | 3972L11201  |                     | Pavement Maintenance, Incline Beach           | 6,500                  | 6,500                                |           |             |              | 13,000                   | -                                 | 13,000              |                |
|                    | 3972L11202X |                     | Pavement Maintenance, Burnt Cedar Beach       | -                      | 24,800                               |           |             |              | 24,800                   | -                                 | 24,800              |                |
|                    | 3972RS1701X |                     | Playground Repairs - Beaches                  | 7,500                  | -                                    |           |             |              | 7,500                    | -                                 | 7,500               |                |
|                    | 3973L11302  |                     | Incline Beach Facility Replacement            | -                      | 100,000                              |           |             |              | 100,000                  | -                                 | 100,000             |                |
|                    | 3999DI1706  |                     | Burnt Cedar Beach Backflow Device Replacement | 55,000                 |                                      |           |             |              | 55,000                   | 165                               | 54,835              |                |
|                    | Total       |                     |   | 84,000                 | 229,223                              |           |             |              | 313,223                  | 26,797                            | 286,426             |                |
| <b>Grand Total</b> |             |                     |   | <b>\$ 1,633,200</b>    | <b>\$ 832,681</b>                    |           |             |              | <b>\$ 2,465,881</b>      | <b>\$ 256,065</b>                 | <b>\$ 2,209,816</b> |                |

## IVGID Capital Improvement Project Reporting

### Definitions for Status Terms

- **Added** - An unbudgeted project that meets capital improvement criteria and established after the start of the fiscal year.
  - **Cancelled** - A project that was scheduled, but is no longer being considered for construction or acquisition.
  - **Carried Over** - A project re-scheduled to another fiscal year, and has had its remaining budget updated.
  - **Completed** - A project that has finished all phases and is set up as a capital asset.
  - **Delayed** - A project timeline extended for either for a change in scope of work or the conditions, without adjustment to its budget.
  - **In Progress** – A project which is not completed, and may incur additional costs.
  - **Multi-Year** - A project scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and construction or acquisition).
  - **Ongoing** - A project that represents a continuous flow of rehabilitation or renewal of an operating system with added revenues and costs over time.
  - **Opened Early**- A scheduled project that starts ahead of plan due to a change in conditions or assumptions.
  - **Postponed** - A project with some reason to not be active, but is still intended to be executed at some future time.
  - **Reallocation** - A project added or altered by the addition of spending authority from a specified completed or cancelled project from the same fiscal year.
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## **Conduct Meetings of the Board of Trustees Policy 3.1.0**

**POLICY.** The Board of Trustees will establish the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District and provide the manner in which special meetings of said District may be called, designating the meeting location, establishing the agenda and rules for its proceedings for the Incline Village General Improvement District, Washoe County, State of Nevada

Notice and conduct of all meetings shall conform with the provisions in Nevada Revised Statutes (NRS) 241.020 and NRS 281A (Ethics In Government). Meeting minutes and transcripts of meeting with be in compliance with NRS 241.035.

- 0.1 Regular Meetings.** The regular meeting times and location shall be set by the Board of Trustees.
- 0.2 Special Meetings.** Special meetings of the Board of Trustees shall be held upon call of the Chair of the Board or at least two of the Trustees.
- 0.3 Meeting Place.** All Board of Trustees meetings shall be held within the District.
- 0.4 Item(s) of Business/Agenda Preparation.** The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each meeting. The Chair, in cooperation with the General Manager, will place on the Agenda any item requested by a fellow Trustee.

If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting, allowing enough time for staff research. The amount of advance time required will be determined by the General Manager, based upon Board Policy, administrative procedure, and the facts in each instance.

No matter shall be heard or acted upon without all accurate and relevant materials being published with the initial publication of the Board Packet. If materials are inaccurate or missing, the agenda item

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### Conduct Meetings of the Board of Trustees Policy 3.1.0

will be deferred. Delayed and/or supplemental materials shall defer an agenda item.

The agenda and Board Packet materials shall be posted on the District's website one calendar week prior to the meeting.

Public comment may be scheduled for individual agenda items in addition to the initial and closing public comment period at the discretion of the Chair. Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make an initial or closing public comment and shall be two minutes(2) for each person should public comment be permitted for an individual agenda item. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item.

The item(s) of business at the regular meetings of said Board may include, but are not limited to:

- Pledge of Allegiance
- Roll call of Trustees
- Appearances/Presentations (Non-action)
- Initial Public Comment – not to include comments on General Business items with scheduled public comment
- Appearances/Presentations/Declarations/Proclamations (Action)
- Approval of Agenda
- Public Hearings (if any) – all changes to Ordinances require a Public Hearing with a minimum of a 21-day notice
- District Staff Update (if any)
  - The General Manager's monthly report
  - Once a month the General Manager is to provide a formal written report outlining the contracts/expenditures s/he approved with proper signing authority per District policy.
- ~~Review of the long range calendar~~
- Legal Counsel Update (if any)
- Reports to the Board – Reports are intended to inform the Board and/or the public – Reports shall be limited to 15 minutes or a time to be determined at the discretion of the Chair.

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## Conduct Meetings of the Board of Trustees Policy 3.1.0

- o GM Report
- o Department liaisons' updates (if appropriate)
- o Audit Committee (if appropriate)
- o Treasurers Report (if any)
  - Payment of Bills – For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.
  - Any other reports as deemed of value by the Treasurer. This may include a review of procurement card purchases, weekly bill pay review, etc.
- Consent Calendar (if any)
  - o In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include any action which is subject to a public hearing. Consent Calendar items are:
    - Contracts for review prior to signing/execution;
    - Budgeted items with a financial impact of less than \$100,000;
    - Items that have been previously discussed by the Board of Trustees;
    - “Housekeeping” items that passage without discussion is likely;
    - Meeting minutes approval.
  - o 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.
  - o Any member of the Board may request the removal of a particular item from the Consent Calendar, at the time of the

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### Conduct Meetings of the Board of Trustees Policy 3.1.0

agenda approval, 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.
- General Business
- ~~Reports~~
- Reports are intended to inform the Board and/or the public.
- Review of the long range calendar
- Final Public Comment
- Board of Trustees Updates
- Adjournment

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#### 0.5 Rules of Proceedings.

- a. Public Meetings. All meetings of the Board shall be in accordance with NRS 241, the Nevada Open Meeting Law.
- b. Quorum. A majority of the Board of Trustees present in person or by virtual technology shall constitute a quorum for the transaction of business. When using virtual technology, so long as there is adequate internet service, the Trustee must be on-camera to qualify for voting. In no event shall any matter be approved without the affirmative vote of three Trustees.
- c. Method of Action. The Board of Trustees shall act only by motion which, to become effective, shall be adopted by the affirmative vote of at least a majority of its members, which is three (3), unless otherwise provided by statutes, including but not limited to NRS 318.280 and NRS 318.350. In the event of only three members present, the method of action must be unanimous.

The District and its Board will operate according to NRS 281A, Ethics In Government. Should a conflict of interest be a concern, the Trustee will abide by NRS 281A and potentially

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**Conduct Meetings of the Board of Trustees  
Policy 3.1.0**

abstain from voting. According to NRS 241.0355, an abstention is not a vote in favor.

- d. Recording Vote. All Trustees present and voting, shall have their yes/ayes and no/nays taken on all actions taken and entered into the minutes. All Trustees shall have the equal right to vote, make and second motions. If the vote for/against any item is not unanimous, the Chair may ask the Clerk to conduct a roll call vote.
- e. Ordinances. The enacting clause of all ordinances passed by the Board shall include the word "ordinance" and be consecutively numbered. All actions to pass or revise an ordinance shall be attested by the Secretary.
- f. Contracts. Until this policy is modified, all contracts are to be provided to the Board for review prior to signing/execution. The Board shall designate one Trustee to review, approve the signing of any contracts, and inform the Board of said action, when time is of the essence. In addition, contracts proposed and/or estimated to exceed the signing authority in Policy 20.1.0 subparagraph 1.5 or Policy 21.1.0 subparagraph 1.6, must be approved by the Board of Trustees. The General Manager has the authority to execute contracts per Board Policy so long as the funds were budgeted for the specific purpose. All documents approved or awarded by the Board shall be signed in the name of the District by two (2) officers of the Board of Trustees, unless authorization to sign is given to another person(s) by the Board.
- g. Claims. The Board of Trustees may engage the General Manager and General Counsel to negotiate on behalf of IVGID, the settlement of all property damage, personal injury, or liability claims. Final settlement of such claims must be approved by the Board. The General Manager may accept a tentative settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

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**Conduct Meetings of the Board of Trustees**  
**Policy 3.1.0**

- h. Litigation. The General Manager must obtain Board of Trustees authorization, at a public meeting, to initiate any lawsuit, appeal any decision or judgement, or retain legal counsel to defend a lawsuit. In addition, the role of the General Manager is to carry out the business of the Board. Any discussion, conversation, or communication between the GM and outside legal counsel require the Board to be immediately informed.
- i. Texting. At no time during a meeting are Trustees to be making use of digital technology to communicate with others. The meetings are to conduct business by the Trustees.

**0.6 Robert's Rules.** Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.

**0.7 Reconsideration.** Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered as follows:

- The General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of the District.
- A Board action may also be scheduled for reconsideration if at least two Trustees make written requests.
- Written requests for reconsideration by any other person or party, including members of the general public, will be distributed to the Trustees but shall not be placed on the Board agenda, without the concurrence of at least two Trustees, as provided above.

If the original action was taken after a Public Hearing, a second Public Hearing shall be held in conjunction with any reconsideration.

Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item;

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### **Conduct Meetings of the Board of Trustees Policy 3.1.0**

in the same manner it would take action on any other General Business agenda item.

- 0.8 Officers of the Board.** As the first item of General Business at the first meeting of the calendar year, the Board of Trustees shall elect a Chair, Vice Chair, Treasurer, and Secretary. It is recommended that the officers of the Board rotate on a reasonable basis. Roles should change at least every 2 years. Each Officers term will begin as defined by the agenda item and will continue until the next election. The officer roles and responsibilities are outlined in the Trustee Handbook.

According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee.

Should a vacancy occur, the Board of Trustees shall follow NRS 318.090(5) to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website.

- 0.9 Advisory Committees.** The Board of Trustees may from time to time establish citizen committees to advise it on policy matters of the District. All such committees shall serve at the pleasure of the Board, and the Board shall have the authority to remove any member or all members from any and all committees at any time, or to change any of the terms of office thereof. Unless otherwise provided for in the document creating such committee and as permitted by applicable law. Committees shall be advisory in nature only, and shall have no authority to set policy; expend or obligate funds; hire, fire, supervise, or direct staff; or speak on behalf of the District, the Board, or its officers or employees. All committees shall conduct their business according to Roberts Rules of Order and shall conform to all provisions of the Nevada Open Meeting Law. If any Trustee is appointed to serve on a committee, the Trustee shall be the chair of that committee, unless other methods for selecting the chair have been approved by the Board of Trustees. If more than one Trustee is appointed to serve on the committee, then the Board shall determine by motion which Trustee shall serve as chair.

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### **Conduct Meetings of the Board of Trustees Policy 3.1.0**

The General Manager may establish citizen advisory committees or bodies to advise the General Manager on areas of interest. These Citizen Advisory Committees are distinctively different from Board advisory committees as they are created by the General Manager to provide input. As such, they are not subject to the Nevada Open Meeting Law, but a reasonable attempt is to be made to notify members of the public of their meetings. Only 1 Board member may serve on each Advisory Committee established by the General Manager. One Board member shall serve on the General Manager's citizen advisory committee and can serve on multiple Advisory Committees established by the General Manager.

- 0.10 Legislative Matters.** The General Manager may from time to time propose positions on legislative issues, which positions shall be reviewed and approved by the Board at its regular meeting.
- 0.11 Conflict Resolution.** In the event that the provisions of Policy 3.1.0 conflict with any other Policy Provisions, this policy shall prevail.
- 0.12 Board Highlights.** Board meeting highlights shall be posted on the District's website in addition to being emailed to subscribers. The highlights are to include a list of issues brought the attention of the Board by the public, brief overviews of each agenda item and when applicable, the results of a vote.

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## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Chairman Matthew Dent

**FROM:** Trustee Sara Schmitz, Erin Feore, Director of Human Resources

**SUBJECT:** Review, discuss and provide direction on the District General Manager evaluation process and the potential weighting of District General Manager goals as part of the evaluation process  
(Requesting Trustee: Trustee Sara Schmitz)

**RELATED STRATEGIC PLAN INITIATIVE(S):** While it is not a budgeted initiative in the strategic plan, it was directed by the Board of Trustees and relates to the Long Range Principle #7 – Governance of the Strategic Plan

**RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES** This it is tied to the District General Manager’s Job Description and Board identified District General Manager goals for the 2022-23 fiscal year.

**DATE:** February 22, 2023

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### **I. RECOMMENDATION**

The Board provides direction to the Director of Human Resources as to changes desired in the structured process for evaluating the District’s General Manager.

Direction is given to the District’s senior leadership team for anonymously submitted feedback (often referred to as a “360 review”); and the potential weighting of General Manager goals as part of the evaluation process.

### **II. BACKGROUND**

At the September 28, 2022 Board of Trustees meeting, the Board discussed General Manager Indra Winquest’s 2022-23 performance evaluation process and his goals.

The Board directed following:

- Director of Human Resources, Erin Feore, to work with Trustees Tonking and Schmitz to develop the 2022-2023 General Manager evaluation process (to include a new evaluation system and ratings); and schedule an

agenda item to discuss this proposed new process.

Following this directive, Trustee Schmitz and the Director of Human Resources collaborated on ideas for a new, less subjective method for the evaluation process. The Director of Human Resources researched concepts and develop a new tool that is designed to provide evaluation questions and grading for the upcoming General Manager evaluation. This includes relevant questions designed to evaluate the General Manager's overall work performance expectations and completion of goals, as follows:

- Competency Review: The questions in this section tie to the General Manager's job description and is intended to allow the Board of Trustees to evaluate the General Manager's skills related to Management, Professional and Technical skills, Community Relations, Leadership, Communication and Human Relations.
- Goals Review: This section allows the Board of Trustees to evaluate the General Manager's completion of the previously designated goals, as follows
  1. Time Management/Task Delegation
  2. Internal Controls
  3. Contract/Project Management
  4. Implementation/Revision of Ordinance 7
  5. Effective Management of the 2021-2023 District Strategic Plan

### **III. BID RESULTS**

Not applicable to this item.

### **IV. FINANCIAL IMPACT AND BUDGET**

The evaluation process has an impact on the budget as it relates to potential salary increases for the General Manager.

### **V. ALTERNATIVES**

The Board could revert to the process used in years prior to 2022 (form attached), make use of the form used by Dr. Mathis in 2022 (form attached), or make other recommendations.

### **VI. COMMENTS**

The purpose of the evaluation process is to set goals and expectations for work performance and provide guidance for needed and desired improvement in specific areas, as applicable. While reviewing the General Manager's breadth of desired skills, knowledge, and expectations, it became clear that some expectations might outweigh others. For example,

the Board of Trustees may determine that the General Manager’s success in effectively creating and managing internal controls for key operations within the District slightly (or significantly) outweigh the General Manager’s success in creating and managing task delegation goals.

Also noted in the September 28, 2022 meeting, Trustee Schmitz asked the question, “should (the goals) be equally weighted” and recommended such weighting be considered to ensure a more consistent evaluation. As such, it is recommended that the Board of Trustees provide feedback and direction as to how such ratings should be weighted for the next evaluation period (2023-2024).

The Board should also consider using this tool to obtain feedback from the General Manager’s direct reports, in an anonymous manner, to increase the input and overall value of evaluation process.

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

Potentially improve the review process of the General Manager.

**VIII. BUSINESS IMPACT**

The benefit is to have a less subjective, more comprehensive method for evaluating the General Manager. Should this type of tool and approach be approved, it may be expanded more broadly in the organization.

**IX. ATTACHMENTS**

- 1. G.1.1. - General Manager - Job Description
- 2. G.1.2. - 2022-2023 GM Goals 9.20.22
- 3. G.1.3. - 2021 GM Evaluation Form
- 4. G.1.4. - GM Eval and Salary - Dr Mathis Results
- 5. G.1.5. - 2022-2023 GM Evaluation Proposal

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

When will the evaluation process change to include the weighting measure of goals?

By which date will the 360 reviews, to be completed by the Senior Team, be due for submission?

What form of review does the Board of Trustees want to use this year - forecasted to be May/June 2022?



## JOB DESCRIPTION DISTRICT GENERAL MANAGER POSITION

**Job Title:** General Manager  
**Job Number:** 1110A  
**Salary Grade:** Contract  
**Department:** Administration  
**Reports to:** Board of Trustees  
**FLSA Status:** Exempt - Executive  
**Salary Range:** \$182,000 to \$230,000 (which includes measurable incentives)

### **SUMMARY**

Under the general direction of the District's Board of Trustees, assumes full responsibility for the operation and management of the Incline Village General Improvement District (IVGID).

### **ESSENTIAL DUTIES AND RESPONSIBILITIES**

Not necessarily in order of priority, include the following. Other duties may be assigned by the Board of Trustees.

1. Provides excellent customer service to parcel owners, local businesses, government agencies and visitors to Incline Village/Crystal Bay.
2. Oversees the operation and management of the District, including the supervision and control of all of the District's property, activities, personnel, business, and operations. The General Manager is the chief executive officer of IVGID, responsible for all services, programs, budgets, and the overall operational and financial performance of the District.
3. Recommends, supports the development of, and implements policies and directives set by the Board of Trustees.
4. Directs operation and management of the District in compliance with Ordinances, Resolutions, Regulations, Long Range Principles, Policies and Practices.
5. Directs and participates in the development and implementation of long and short range goals, objectives, policies, practices, and procedures for the District.
6. Implements all personnel rules and regulations, recommends staffing levels, and maintains authority to hire, discipline, or discharge employees as may be necessary to carry out District business.
7. Leads, manages, mentors, empowers and coaches direct reports such as, but not limited to, the Senior Team.
8. Negotiates a variety of contracts and agreements on the District's behalf including labor negotiations with various union bargaining units.



## JOB DESCRIPTION DISTRICT GENERAL MANAGER POSITION

9. Prepares and coordinates preparation of and administers the annual operating budget, long range financial planning, and capital improvement programs for approval by the Board of Trustees.
10. Coordinates preparation and presents to the Board of Trustees agenda packages as requested by the Board of Trustees.
11. Controls, monitors, and reports on programs, projects, and activities in collaboration with Department Heads and Directors.
12. Participates in the development of departmental strategic management and business plans.
13. Leads and supports District wide efforts and training to provide excellent customer service with a focus on retention and loyalty building service.
14. As supported and guided by the Board of Trustees, represents IVGID to the community, media, and other entities, organizations, and government agencies at the local, regional, state, and federal levels.
15. Confers with and responds to District stakeholders and their requests for services, suggestions, and complaints.
16. Supports District managers in identifying day-to-day and IVGID organization-wide departmental operating issues and problems; analyzes alternatives and initiates solutions through effective leadership, collaboration and communication.
17. Directs Staff in the preparation, award, and administration of service, maintenance, construction, concessionaire, material, and other contracts.
18. Assists, advises, and supports the Board of Trustees on special projects, problems, and initiatives.
19. In support of the Board of Trustees, acts as primary interface with the District's General Counsel.
20. Adheres to and enforces stated safety policies and procedures.

### **LEADERSHIP AND SUPERVISORY RESPONSIBILITIES**

1. Leads and manages a staff of Directors and Department Heads who, in turn, lead and supervise a total of approximately 750 employees (including seasonal employees) in the General Manger Department, Administrative, Internal Services, Community Services and Public Works areas.
2. Responsible for the overall leadership, direction, coordination, and evaluation of these units.
3. Carries out leadership responsibilities in accordance with the organization's policies, practices and procedures and applicable laws.



## JOB DESCRIPTION DISTRICT GENERAL MANAGER POSITION

4. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.
5. Works closely with the Senior Staff which is defined as Director of Human Resources, Executive Assistant/District Clerk, Director of Finance, Ski Resort General Manager, Director of Parks & Recreation, Director of Public Works, Director of Asset Management and Director of Information Systems & Technology.
6. Is responsible for fostering a positive and productive organizational culture.

### **QUALIFICATIONS**

1. To perform this job successfully, an individual must be qualified to perform each essential duty satisfactorily.
2. The requirements listed below are representative of the knowledge, skill, and/or ability required.
3. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

### **EDUCATION**

1. A Bachelor's degree in Public Administration, Business, Finance, Accounting, Engineering or other related field from an accredited four year college or university is required or relevant work experience with increasing responsibilities which include the management and leadership of a sizable organization.
2. A Master's Degree in Public Administration or Business Administration is strongly preferred.

### **EXPERIENCE**

1. A minimum of ten (10) years of related, increasingly responsible, management experience within a customer-service driven and multi-functional environment is required.
2. Experience must also include successful leadership and management of disparate disciplines, i.e., finance, engineering, operations, administration, recreation, and marketing.
3. Experience within a municipal, governmental, community based organization, or recreational service environment is strongly preferred.
4. Experience reporting to a publically elected Board and experience in providing public services subject to public scrutiny is also strongly preferred.



## JOB DESCRIPTION DISTRICT GENERAL MANAGER POSITION

### **COMPREHENSION/COMMUNICATIONS SKILLS**

1. Ability to read, analyze, and interpret complex documents.
2. Ability to understand, use, and effectively communicate to a diverse audience financial, technical, regulatory, and operational data.
3. Ability to respond effectively to sensitive inquiries or complaints and to establish and maintain effective working relationships with a broad variety of people.
4. Ability to develop presentations and write articles to address a community-wide audience.
5. Ability to make effective and persuasive speeches and presentations on controversial or complex topics to employees, management, public groups, and the Board of Trustees.
6. Ability to effectively communicate in a one on one environment, where emotions may run extremely high.
7. Ability to influence others through persuasion, leading by example and team decision-making skills as opposed to the authority of rank is essential.
8. Overall, must be an extremely effective communicator, orally and in writing, with an open and approachable style.
9. The duties and responsibilities of this position necessitate the use of a cellular phone/mobile communication device for District business reasons.

### **MATHEMATICAL SKILLS**

1. Ability to apply advanced mathematical concepts and mathematical operations to tasks such as development of budgets, review of budgets, operating statements and other financials, and analysis of strategy/policy making decisions and related economic impacts.

### **COLLABORATION ABILITY**

1. Must have validated strong collaborative and consensus building skills to be applied in leadership and problem solving situations.
2. Ability to create a climate in which people want to do their best and encourage participation and open dialogue at all levels.

### **REASONING ABILITY**

1. Ability to apply principles of logical or scientific thinking to a wide range of intellectual and practical problems.
2. Ability to deal with a variety of abstract and concrete variables.



## JOB DESCRIPTION DISTRICT GENERAL MANAGER POSITION

### **CERTIFICATES, LICENSES, REGISTRATIONS**

1. Valid and current drivers' license, acceptable to the State of Nevada, with a driving record which ensures insurability is required.
2. Successful completion State of Nevada/Federal background check through fingerprinting because position has unsupervised access to children, the elderly or individuals with disabilities and/or has access to their records. Pursuant to National Child Protection Act (NCPA) of 1993 as amended by the Volunteers for Children Act (VCA).

It is the employee's responsibility to maintain all required certifications and licenses and to report any changes to the supervisor

### **OTHER SKILLS AND ABILITIES**

1. Well developed and proven leadership skills, especially in the use of delegation, collaboration, participation and example; and strong interpersonal and customer 'retention' service skills; excellent organizational, planning, analytical and problem solving skills; ability to set priorities, but also remain flexible.
2. Must be ethical, trustworthy, self-confident, open and approachable, decisive, responsible, dependable, resourceful, enthusiastic, highly motivated, community oriented, and goal and results-oriented.
3. Ability to ski/snowboard and golf is preferred.
4. Experience or ability to turn enterprise(s) from loss to profit/breakeven.

### **PHYSICAL DEMANDS**

1. The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Applicants and incumbents are encouraged to discuss potential accommodations with the employer.
2. While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk or hear. The employee frequently is required to reach with hands and arms. The employee is occasionally required to stand; walk; climb or balance; stoop, kneel, crouch, or crawl; and taste or smell. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.





**JOB DESCRIPTION  
DISTRICT GENERAL MANAGER POSITION**

**WORK ENVIRONMENT**

1. The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.
2. While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.
3. Requires mental dexterity to handle emergency situations and be on call twenty four hours per day/seven days per week.

**TRAVEL REQUIREMENTS**

1. Should be able to travel, as required, to further the interests and needs of the District.

**RESIDENCY**

1. The District General Manager must reside within forty five (45) miles of the Incline Village General Improvement District service area boundaries (Incline Village and Crystal Bay, Nevada) and within the State of Nevada during the term of this employment contract.

I have read and understand this explanation and job description.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Employee Name: \_\_\_\_\_

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Erin Feore  
Director of Human Resources

**SUBJECT:** Review, discuss, and possibly approve the District General Manager Goals for Fiscal Year 2022-2023 and set a date for the District General Manager's Performance Evaluation

**DATE:** September 20, 2022

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### **I. RECOMMENDATION**

The Director of Human Resources recommends that the Board of Trustees review, discuss and possibly approve the General Manager's proposed goals for Fiscal Year 2022-2023 and set a date for the District General Manager's Performance Evaluation. It is recommended that the goals set are specific, measureable, achievable, relevant and time-bound.

### **II. BACKGROUND**

On June 8, 2022, the Board of Trustees conducted General Manager Winqest's annual performance evaluation. Following this evaluation, General Manager Winqest had proposed and submitted to the Board of Trustees recommendations of goals for the Board of Trustees to consider.

General Manager Winqest's employment contract, as approved by the Board of Trustees on June 8, 2022, includes the following provisions regarding his evaluation:

*3.3 In accordance with Section 7 below, the Board of Trustees shall conduct annual evaluations of General Manager's performance and the Board of Trustees shall consider the results of these performance evaluations when deciding whether to provide additional compensation. However, all salary increases and/or performance incentives shall be provided in the sole discretion of the Board of Trustees.*

*7.1 Annually, or at such other time as desired by the Board of Trustees, the Board of Trustees and General Manager shall meet to evaluate the performance of General Manager on a date mutually determined by both parties.*

*7.2 The Board of Trustees may, in its sole discretion, use any professional assistance in establishing standards, including but not limited to an agreed-upon facilitator.*

*7.3 Nothing in this provision shall be construed to require the Board of Trustees to grant General Manager pay increases based on the performance standards, if any, mentioned above nor to limit in any manner the discretion of the Board of Trustees to grant or not grant increases.*

*7.4 Nor shall anything in this Agreement be construed to require the Board of Trustees to evaluate General Manager solely upon the performance standards, if any, mentioned above, nor to limit the discretion of the Board of Trustees to evaluate General Manager as it deems necessary in the sole discretion of the Board of Trustees.*

- B. The Board of Trustees sets the date of the District General Manager's performance evaluation to be no later than June 30, 2023 and conducted at a meeting closest to that date but not later than that date. District General Manager Winqest's performance evaluation must be conducted in public as provided in Nevada Revised Statutes 241.031. It is important to be mindful that it would be advantageous to have the evaluation date to be coordinated with the District's annual budget cycle.

### **III. COMMENTS**

On August 31, 2022, the Board of Trustees instructed the Director of Human Resources to prepare a document noting recommended goals previously provided by each Trustee. Below is the draft document of recommended goals for General Manager Winqest.

#### **General Manager – Indra Winqest 2022-2023 Evaluation Period Goals**

- 1. Time Management/Task Delegation:** Overall goal is for GM Winqest to improve his time management and task delegation to reduce or avoid missed deadlines, delayed projects, inaccurate reporting, etc. Recommended steps to achieving goal include:
- *Avoid excessive interruption and distractions that detract from time working on projects.*
    - *Create weekly lists of time-sensitive, deadline-driven projects.*
    - *Set deadlines to assist with focus and concentration.*
  - *Delegate duties to appropriate staff; temper participation in projects or reports to reduce time spent executing in increase time spent guiding the development and accountability of staff.*
    - *Utilizing appropriate members of the Senior Leadership team and their staff to ensure timely completion of Board initiatives and projects. This may include (list is not meant to be all inclusive but rather examples of initiatives and projects):*

- *Public Works: Oversee and guide to ensure projects are delivered according to budget, plan and policy. Ensure the delivery of the Risk and Resilience Assessments (RRA) and Emergency Response Plans (ERP) for the sanitary sewer system, including the Lakeshore raw sewage holding pond.*
- *Administration: Agendas are complete and accurate; timely posting of meeting minutes; materials referenced in Board memorandums (included in the Board packets) are complete and accurate, based on information available at the time of creation; updated long range calendar items; etc. Provide seasonal reports on venue financial performance, employee hiring, retention and satisfaction statistics. Ensure Trustees and Committee Members are assisted, as needed, with fulfilling their roles.*
- *Venue Managers: Oversee and guide managers with budget creation, management and execution. Continue to oversee the refinement and implementation of procedures in support of the District Pricing Practice.*

**2. Internal Controls:** Overall goal is for GM Winquest to continue overseeing the updating, refining, and strengthening District Internal Controls across all venues and operations. Recommended steps to achieving goal include:

- *Using the District’s multi-year strategic plan:*
  - *Identify the annual goals and objectives by venue/operations.*
  - *Collaborate with the Senior Leadership team to evaluate current processes and controls.*
  - *Identify deficiencies and oversee process improvements.*
  - *Identify and recommend, for Board review and possible approval, a consultant to lead the Board of Trustees (in 2023) through a strategic planning process.*
- *Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions.*
  - *For revised or retired policies, agendize information for Board of Trustee approval as required or appropriate.*

**3. Contract and Project Management:** Overall goal is for GM Winquest to monitor the progress and budgets of projects and contracts to accomplish the budgeted initiatives and contractual obligations. Continue leveraging consultant recommendations as well as upcoming expanded scope of the audit to include review of contract management.

- Recommended steps to achieving goal include:
- *Ensure all contracts/MOU’s are reviewed by the Board of Trustees on an annual/periodic basis.*
  - *Embark on the replacement of the Effluent Pipeline project with a defined funding plan through the project’s completion.*
  - *Embark on the WRRF Pond 1 effluent holding pond alternative implementation.*
  - *Provide the Board design and cost alternatives for the building of a new beach house at Incline Beach.*

- *Provide the Board of Trustees the following related to the Recreation Center expansion project to include information regarding:*
    - *Implementation plan including the project schedule.*
    - *List of potential programing expansions with pricing and cost information.*
    - *The anticipated budget for on-going operational and capital maintenance costs.*
  - *Provide the Board a plan for discussion and further direction for an updated Diamond Peak Master Plan.*
  - *Provide the Board an implementation plan and budget for the creation of a new dog park. This should include the anticipated budget for ongoing operational and capital maintenance costs.*
  - *Provide the Board with cost estimates and options for improvement of the beach ingress/egress.*
  - *Complete projects identified and approved for 2023 in the 5-year CIP/Maintenance plans. Below is a list of the significant projects identified to be completed:*
    - *The utility infrastructure master plan with budgetary refinements, as needed.*
    - *Water main replacement – Crystal Peak*
    - *Sewer Pump Station #1 Improvements*
    - *Mountain Cart Path Phase II*
    - *Diamond Peak RFID Gantries*
- 4. Implement and evaluate revisions to Ordinance 7:** Overall goal is for GM Winquest to oversee the implementation of revisions approved by the Board of Trustees. Recommended steps to achieving goal include:
- *Evaluate and monitor effectiveness of proposed revisions; provide feedback to Board after each season to discuss and determine if further revisions are needed.*
  - *Further refine, if necessary, Ordinance 7 and recommend for review and approval by the Board potential procedural changes.*
  - *Formulate a recommendation and present to the Board a strategy for punch card provisions.*
- 5. Effectively manage the 2021 – 2023 District Strategic Plan:** Overall goal is for GM Winquest to Work with the Senior Leadership team to monitor and review progress of Board approve Strategic Plan initiatives. Recommended steps to achieving goal include:
- Regularly meet with and discuss each staff members’ strategic goals and initiatives to evaluate progress.
  - Provide guidance and direction to staff to ensure goals and initiatives remain on task for timely completion.
  - Provide updates to Board of Trustees on progress of each approved initiatives through the General Manager Report.

**Incline Village General Improvement District  
General Manager Evaluation Form  
Performance Review Period: 2020-2021**

**A. POLICY FACILITATION AND BOARD RELATIONSHIP**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

|  | Rating |
|--|--------|
| Facilitative Leadership – Builds cooperation and consensus among and within diverse groups helping them identify common goals and act effectively to achieve them, recognizing interdependent relationships and multiple causes of community issues and anticipating the consequences of policy decisions. |        |
| Facilitation of Board Effectiveness – Assists elected officials in developing policies that can be implemented effectively and that serves the best interests of the community.  |        |
| Preparation - Provides sufficient staff reports and related agenda materials to allow for effective Board discussion/decision-making. Provides information to Board members in a timely manner. Obtains and evaluates relevant information and implements or recommends appropriate solutions to problems. |        |
| Professionalism – Displays a professional attitude/image that assures public confidence.   |        |
| Accessibility – Is accessible and responsive to Board member requests and communications.  |        |
| Planning – Plans effectively to address upcoming issues. Identifies needs, studies issues and provides alternative solutions.  |        |
| Responsiveness – Responds in a timely manner to issues and opportunities that arise.   |        |

Comments:

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**B. LEADERSHIP EFFECTIVENESS**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement - NI

|  | Rating |
|--|--------|
| Coaching/Mentoring – Provides direction, support, feedback and recognition to enable others to meet their potential.   |        |
| Team Leadership – Facilitates teamwork between departments, with the Board of Directors, and with the community.   |        |
| Empowerment – Creates a work environment that encourages responsibility and decision-making at all levels.   |        |
| Delegation – Assigns responsibility to others effectively. Supports innovative problem-solving by involving others in implementing better methods and procedures.    |        |
| Role Model – Sets a professional example and strong work ethic in and out of the workplace. Inspires others to achieve results.                                      |        |
| Fairness - Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff. |        |

Comments:

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**Incline Village General Improvement District  
General Manager Evaluation Form  
Performance Review Period: 2020-2021**

**C. PLANNING, INITIATIVE, RISK-TAKING**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

|   | Rating |
|---|--------|
| Strategic planning – Facilitates planning processes for the District to anticipate future needs and trends. Articulates a vision to the District and the community.                     |        |
| Plan implementation - Creates implementation plans which follow the adopted direction of the Board.   |        |
| Initiative – Demonstrates a personal orientation toward action and accepting responsibility for results. Resists the status quo and removes barriers which delay progress toward goals. |        |
| Risk-taking – Develops new ideas or practices. Urges the District toward initiative, change, and prompt action.   |        |

Comments:

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**D. FUNCTIONAL AND OPERATIONAL MANAGEMENT**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

|   | Rating |
|---|--------|
| Financial Management – Plans, implements and directs a comprehensive financial program for the District’s long-range goals. Effectively communicates financial information to the Board and the public. Anticipates financial needs or potential impacts and addresses them in advance. |        |
| Management of Resources – Maintains a high level of quality and quantity in staff work and facilitates operational procedures and service delivery that maximize effectiveness. Sets standards and measures results.  |        |
| Service Delivery – Understands the basic principles of service delivery in the District’s service areas: water, sewer, trash, recreation, and capital project delivery. Promotes efficiency and effectiveness in delivery of services.  |        |
| Operational Knowledge – Understands the basic principles of operational needs including: revenue sources, budgeting, financial tracking, human resources, staffing, work operations, and technological advancements. Promotes efficiency and effectiveness in all operations.           |        |
| Responsiveness - Follows-ups recommendations, concerns or complaints as promptly as possible.   |        |

Comments:

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**Incline Village General Improvement District  
General Manager Evaluation Form  
Performance Review Period: 2020-2021**

**E. REPRESENTATION, ADVOCACY, AND CITIZEN PARTICIPATION**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

|  | Rating |
|--|--------|
| District Representation - Represents the District well in presentations to civic groups, media and the public and provides a positive, professional image. Develops cooperative working relationships with outside governmental agencies and other outside groups. |        |
| Democratic Advocacy – Fosters the values and integrity of local government. Enhances community understanding of District's goals, objectives and processes.  |        |
| Citizen Participation – Recognizes the rights of citizens and promotes individual involvement in the District's processes. Responds to issues and concerns promptly. Handles individual citizen's complaints well.   |        |

Comments:

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**F. INTEGRITY, COMMUNICATIONS, AND PERSONAL DEVELOPMENT**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

|  | Rating |
|--|--------|
| Integrity – Demonstrates fairness, honesty, ethical and legal awareness in relationships and activities, and personal accountability for actions.                              |        |
| Verbal Communication - Promotes and engages in two-way communication. Facilitates the flow of ideas, information and understanding between the District and among individuals. |        |
| Verbal Communication – Clearly and concisely communicates ideas, information, problems and questions using language appropriate to the listener.                               |        |
| Accessibility - Is accessible to Board, staff and citizens. Is open and accepting of new ideas, suggestions and concerns.  |        |
| Written Communication - Writes clear and concise memos, letters and reports which convey all relevant information using words and phrases appropriate to the audience.         |        |
| Personal development – Demonstrates a commitment to continuous learning, improvement, education, and self-development.   |        |

Comments:

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**Incline Village General Improvement District  
General Manager Evaluation Form  
Performance Review Period: 2020-2021**

**G. HUMAN RELATIONS SKILLS**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

|   | Rating |
|---|--------|
| Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.   |        |
| Is straight-forward in communications, and is capable of being firm when circumstances warrant. Uses criticism constructively and objectively, while demonstrating sensitivity to the feelings of others. |        |
| Follows-ups recommendations, concerns or complaints as promptly as possible.  |        |

Comments:

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**H. SUMMARY EVALUATION**

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

|   | Rating |
|---|--------|
| A. Policy Facilitation and Board Relationship         |        |
| B. Leadership Effectiveness                           |        |
| C. Planning, Initiative, Risk-Taking                  |        |
| D. Functional and Operational Management              |        |
| E. Representation, Advocacy and Citizen Participation |        |
| F. Integrity, Communications and Personal Development |        |
| G. Human Relations Skills                             |        |

**Overall Evaluation:**

\_\_\_\_\_ Exceeds Requirements    \_\_\_\_\_ Meets Requirements    \_\_\_\_\_ Needs Improvement

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Board Vice Chair

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Board Treasurer

\_\_\_\_\_  
Board Trustee

\_\_\_\_\_  
General Manager

\_\_\_\_\_  
Date

**A. The Key Relationship**

1. For the Board of Trustees:

- a) The General Manager (and staff) provides sufficient information and analysis of issues which are before the Trustees.

*Comments: Clear and good job. (8-10 pt.) Hold down number of slides that our presented to the Board. Being concise. Really good job. Other Board members should get questions answered before meeting and save time during business meeting.*

- b) Does the General Manager keep the Trustees adequately informed about “non- agenda items?” Is the nature and frequency of such communications sufficient?

*Comments: Yes – good pulse on all issues. Provides community input and brings good information. He gets higher marks with the community.*

- c) Is the General Manager available equally to all Trustees? Is the communication effective?

*Comments: Absolutely – very effective with all 5. Some Trustees don't take information or need input. Sometimes he's too available! There is an unequal use of his time by some on Trustee Board and little use by others. But use is to check with staff as GM prior to meetings rather than in the business meeting time.*

- d) What is the general degree of confidence of the Trustees in the General Manager? What can be done to improve it?

*Comments: 3 of 5 Confidence and that's my opinion. Highly trustworthy as General Manager. Learn how to ignore when excessive request for unnecessary communicating with some Board members. Has majority support!*

- e) Is there concern on the part of the Trustees that the General Manager plays too active of a public role or is the General Manager not visible enough?

*Comments: He has a great balance especially when a full staff is in place. Fine doing it his way and stay out in the community spending good will!*

- f) Which of the 4-5 major accomplishments initiated by the General Manager are most important to you?

*Comments:*

1. *Enterprise accounting.*
2. *Financial house in order finally – get credit.*
3. *Effluent pipeline on track.*
4. *Capital improvements and strategic planning.*
5. *Duffield Corp. contribution is great and his responsible first.*

- g) How well does the GM's Office manage requests by the Trustees regarding issues from constituents?

*Comments: It gets overwhelming for some and we need more public records process. Process (in process getting ready to implement).*

2. Regarding Staff:

- a) Are there staff or Departments that do not appear to contribute to the District's progress?

*Comments: Not so much, no, but before it was Public Works as well as Finance – greatly improved. But team effort is questionable. All on the same team currently and Indra is great team captain.*

- b) Is the General Manager's synthesis of various Staff viewpoints and input into a single consolidated recommendation from Staff complete or not enough? Does the Board receive staff options?

*Comments: Assures Staff to do input and do top notch job. Board always get the best of their efforts and cleanup the past.*

- c) Does the General Manager have training and professional development in place for Staff? Is there a regular performance review and feedback provided for Department Directors?

*Comments: Training got stopped because of COVID. It's being executed by Indra as budget becomes available.*

3. Regarding other Government Agencies:

- a) Does the General Manager have the correct working relations with other public agencies (i.e. Boards) and outside groups, including government, special interest groups and environmentalists? Discuss efforts GM makes with business groups, news media and opinion leaders?

*Comments: Both the County and State of Nevada are complementing. Re: the GM – they are very positive especially with County and IVGID now.*

- b) The General Manager negotiates and suggests deals and agreements representing policies and desires of the Board to other jurisdictions. Comment on the success or provide recommendations.

*Comments: He's done well. Unions take time with others and has improve work force helpful and appreciates his efforts. Solved lawsuits! Clean up the mess.*

**B. The General Manager's Responsibilities and Abilities:**

- a) Was the budget properly presented for the Board's review and, after adoption, properly executed? What would you change in the current process?

*Comments: He has really come up with Paul and Staff. It is remarkably better! Walks fine line with Finance Committees but Audit Committee is a challenge because they have no guidelines or limits.*

- b) Are the goals and objectives being adequately completed; and Vision and Values being reinforced?

*Comments: Yes, we got a great list from him but we need approval for the goals for 2022 from the Board. The Board has not been diligent. This year will do this by August with Dr. Bill.*

**C. General Manager Personal Style:**

- a) Does the General Manager provide adequate leadership and creativity?

*Comments: Has loyalty of Staff and style speaks volumes. All part of his team that may working here; very creative and creates new opportunities. Leads by example!*

- b) Does the General Manager's participation at Board meetings give a proper balance between constraint and providing necessary information?

*Comments: Indra participation in Board has been tweaked and he provides really good feedback now.*

- c) Does the General Manager develop personal professional skills and keep up to date with innovations in management? Does GM bring new ideas to the organization? What do you want to see initiated this year?

*Comments: Yes, he wants professional guidelines and polish. Put training in budget for the Board to discuss. He has high IQ for training in Quality manner. Executive coaching as his agenda with Dr. Bill.*

- d) Does the General Manager handle a crisis or unexpected situation adequately?

*Comments: Pretty level headed but still has strong emotions regarding challenging situations. He doesn't panic. He's very determined to make progress for IVGID.*

**D. Opportunities for change in improvement or increased focus. Of these areas, where would you like to see change, more development or increased focus: What are they?**

*Comments: All Trustee communication and request –not necessary to be managed; some things can wait. Works lots of hours and sometimes needs to say no!*

**E. List Major Strengths of General Manager.**

*Comments:*

1. *Engaging personality and pleasant.*
2. *Style is right in for “employee retention”.*
3. *Direct in communication.*

**E. General Manager should improve in the following areas:**

*Comments:*

1. *Learning to say no when overwhelmed*
2. *Ask for assistance and learn to delegate more even though he’s “hand on” guy.*
3. *Need time management in his office.*

**F. Overall Rating:**

| (Outstanding) |   |   | (Satisfactory) |   |   | (Needs Improvement) |   |   |   |
|---------------|---|---|----------------|---|---|---------------------|---|---|---|
| 10            | 9 | 8 | 7              | 6 | 5 | 4                   | 3 | 2 | 1 |

*Comments: On the right track for progress as a GM and he is improving his operational skills. Wanting better management time and stay out of litigation – District first*

**G. Compensation/Contract: Discussion**

*Comments: Merit pay worthwhile*

**A. The Key Relationship**

1. For the Board of Trustees:

- a) The General Manager (and staff) provides sufficient information and analysis of issues which are before the Trustees

*Comments: Most of material are known to me. Board packets are generally superfluous.*

- b) Does the General Manager keep the Trustees adequately informed about “non- agenda items?” Is the nature and frequency of such communications sufficient?

*Comments: Yes, Indra calls us with specifics.*

- c) Is the General Manager available equally to all Trustees? Is the communication effective?

*Comments: Yes, some require more when needed. Too visible out in the community to the detriment of spending time inside the office.*

- d) What is the general degree of confidence of the Trustees in the General Manager? What can be done to improve it?

*Comments: Not change much – balance some as before – no change. No progress made on this item.*

- e) Is there concern on the party of the Trustees that the General Manager plays too active of a public role or is the General Manager not visible enough?

*Comments: He does the public very well. Communication is sometimes too open ended i.e. Ordinance 7.*

- f) Which of the 4-5 major accomplishments initiated by the General Manager are most important to you?

*Comments: Ordinance 7 passed – big deal for him.*

- g) How well does the GM's Office manage requests by the Trustees regarding issues from constituents?

*Comments: Indra could delegate most of the items coming in as requests. Indra could delegate much of his work better. Because Board wants it doesn't mean he personally has to do it.*

2. Regarding Staff:

- a) Are there staff or Departments that do not appear to contribute to the District's progress?

*Comments: Like to get update like internal controls. Audit Committee has little control.*

- b) Is the General Manager's synthesis of various Staff viewpoints and input into a single consolidated recommendation from Staff complete or not enough? Does the Board receive staff options?

*Comments: OK – can't tell how others influence him on staff. Too emotional but can learn to control it.*

- c) Does the General Manager have training and professional development in place for Staff? Is there a regular performance review and feedback provided for Department Directors?

*Comments: My best suggestion to him is training. Didn't think he's done that.*

3. Regarding other Government Agencies:

- a) Does the General Manager have the correct working relations with other public agencies (i.e. Boards) and outside groups, including government, special interest groups and environmentalists? Discuss efforts GM makes with business groups, news media and opinion leaders?

*Comments: Yes, does have the pulse of community and other groups.*



- b) The General Manager negotiates and suggests deals and agreements representing policies and desires of the Board to other jurisdictions. Comment on the success or provide recommendations.

*Comments: Great experience in negotiating and the Board likes his approach.*

**B. The General Manager's Responsibilities and Abilities:**

- a) Was the budget properly presented for the Board's review and, after adoption, properly executed? What would you change in the current process?

*Comments: COVID directly impacts what has been done so there is room for improvement next year.*

- b) Are the goals and objectives being adequately completed; and Vision and Values being reinforced?

*Comments: Yes, moving forward and in the right direction.*

**C. General Manager Personal Style:**

- a) Does the General Manager provide adequate leadership and creativity?

*Comments: He's creative and tends to think outside the box. Young in GM growth.*

- b) Does the General Manager's participation at Board meetings give a proper balance between constraint and providing necessary information?

*Comments: Appropriate contributions. Maybe as that pops up – needs contribution. Inject himself at times. Emotional guy.*

- c) Does the General Manager develop personal professional skills and keep up to date with innovations in management? Does GM bring new ideas to the organization? What do you want to see initiated this year?

*Comments: Yes, he brings a lot to the District.*

d) Does the General Manager handle a crisis or unexpected situation adequately?

*Comments: Yes. Last 2 years with COVID – done well. Nothing was predictable and he negotiated it well.*

**D. Opportunities for change in improvement or increased focus. Of these areas, where would you like to see change, more development or increased focus: What are they?**

*Comments: Review Board packet and improve the details more.*

**E. List Major Strengths of General Manager.**

*Comments:*

1. Creativity
2. Ability of pulse in community
3. Likes people

**F. General Manager should improve in the following areas:**

*Comments: Delegation is #1 as it will give him more time to manage the District and organize himself. He’s a good guy. Reduce Staff presentations at Board meetings.*

**G. Overall Rating:**

| (Outstanding) |   |   | (Satisfactory) |   |   | (Needs Improvement) |   |   |   |
|---------------|---|---|----------------|---|---|---------------------|---|---|---|
| 10            | 9 | 8 | 7              | 6 | 5 | 4                   | 3 | 2 | 1 |

*Comments:*

*Delegate more.*

*Review Board packets before the meeting.*

**H. Compensation / Contract: Discussion**

*Comments: Some merit as already identified in the budget.*

## A. The Key Relationship

1. For the Board of Trustees:

- a) The General Manager (and staff) provides sufficient information and analysis of issues which are before the Trustees

*Comments: Absolutely not, not the right information? i.e. Paul asked to transfer \$ and he didn't do it right; only got partial answers; locker info not given totally to us. Indra doesn't read agenda "well" – no time as doesn't know how to read financials.*

- b) Does the General Manager keep the Trustees adequately informed about “non- agenda items?” Is the nature and frequency of such communications sufficient?

*Comments: Indra informed regarding things, he is often blindsided by Staff. Supervision issues with some staff! Because they aren't detailed nor accurate.*

- c) Is the General Manager available equally to all Trustees? Is the communication effective?

*Comments: Yes – he tries but not all of us need him to be so vocal.*

- d) What is the general degree of confidence of the Trustees in the General Manager? What can be done to improve it?

*Comments: He lacks understanding of finances. Doesn't review all Staff's work. He's not supervising enough. He is a very good talker.*

- e) Is there concern on the part of the Trustees that the General Manager plays too active of a public role or is the General Manager not visible enough?

*Comments: Both – not visible because he doesn't live here. But he talks with County and community about projects. Community likes Indra and he works at it.*

- f) Which of the 4-5 major accomplishments initiated by the General

Manager are most important to you?

*Comments:*

1. *Progress made on Ordinance 7.*
2. *Burnt Cedar Swimming Pool*
3. *Financial Audit with deficiencies*

- g) How well does the GM's Office manage requests by the Trustees regarding issues from constituents?

*Comments: Depends: Engineers good; some Staff doesn't know financials; he has Staff that are assets to the organization*

2. Regarding Staff:

- a) Are there staff or Departments that do not appear to contribute to the District's progress?

*Comments: All trying to be the best; Staff efforts - sometimes work but are not often detail oriented.*

- b) Is the General Manager's synthesis of various Staff viewpoints and input into a single consolidated recommendation from Staff complete or not enough? Does the Board receive staff options?

*Comments: Think he listens too well.*

- c) Does the General Manager have training and professional development in place for Staff? Is there a regular performance review and feedback provided for Department Directors?

*Comments: No*

3. Regarding other Government Agencies:

- a) Does the General Manager have the correct working relations with other public agencies (i.e. Boards) and outside groups, including government, special interest groups and environmentalists? Discuss efforts GM makes with business groups, news media and opinion leaders?

*Comments: Yes, with County Manager – good job. Trying with TRPA and successfully working together. Why attend Visitors Bureau? Re-examine how he spends his time. Learn to control his time management!*

- b) The General Manager negotiates and suggests deals and agreements representing policies and desires of the Board to other jurisdictions. Comment on the success or provide recommendations.

*Comments: Still not following Board policies as General Manager. Does decent job with County folks. Time management is a major issue.*

**B. The General Manager’s Responsibilities and Abilities:**

- a) Was the budget properly presented for the Board’s review and, after adoption, properly executed? What would you change in the current process?

*Comments: No role in budget preparation – defers to Staff. Deflects questions from Board to Staff.*

- b) Are the goals and objectives being adequately completed; and Vision and Values being reinforced?

*Comments: Don’t know – difficult question – was too emotional and defensive. All needs to do things differently and be change seeking not restrictive.*

**C. General Manager Personal Style:**

- a) Does the General Manager provide adequate leadership and creativity?

*Comments: Don’t think so! IVGID highlights why can’t District produce any public relations material instead of my paper? Always have done things and create ideas fairly well.*

- b) Does the General Manager’s participation at Board meetings give a proper balance between constraint and providing necessary information?

*Comments: Board leadership on the Ordinance 7 was not balanced. Leadership doesn't realize how accessible people are to general information. Reference back to Community 1<sup>st</sup>.*

- c) Does the General Manager develop personal professional skills and keep up to date with innovations in management? Does GM bring new ideas to the organization? What do you want to see initiated this year?

*Comments: Not completed in last 2 years. They are few innovations currently going on.*

- d) Does the General Manager handle a crisis or unexpected situation adequately?

*Comments: Handled the COVID crisis very well however it is difficult to measure his effectiveness.*

**D. Opportunities for change in improvement or increased focus. Of these areas, where would you like to see change, more development or increased focus: What are they?**

*Comments: Doesn't change from last year. Challenge Staff to get better – write professional job description to give to himself. Indra gets carried away.*

**E. List Major Strengths of General Manager.**

*Comments: People person who is verbal and diplomatic; doesn't push his buttons because he's excessive emotionally; appreciates staff and is well liked by community, not business savvy however!*

**F. General Manager should improve in the following areas:**

*Comments:*

- 1. Didn't want to be his punching bag!*
- 2. Less defensiveness.*
- 3. Develop his skills set with absence of feelings*

**G. Overall Rating:**

| (Outstanding) |   |   | (Satisfactory) |   |   | (Needs Improvement) |   |     |   |
|---------------|---|---|----------------|---|---|---------------------|---|-----|---|
| 10            | 9 | 8 | 7              | 6 | 5 | 4                   | 3 | 2.1 | 1 |

*Comments:*

1. *Get control of emotions.*
2. *Don't be dismissive with cash!*
3. *Less than satisfactory.*

**H. Compensation / Contract: Discussion**

*Comments:*

*No compensation or merit for him!*

## A. The Key Relationship

1. For the Board of Trustees:

- a) The General Manager (and staff) provides sufficient information and analysis of issues which are before the Trustees

*Comments: The Trustees do a pretty good job when given information ahead of time but right now there is too much information getting to the Board members. We don't need the amount of detail to make decisions. Don't need too much information at IVGID.*

- b) Does the General Manager keep the Trustees adequately informed about "non- agenda items?" Is the nature and frequency of such communications sufficient?

*Comments: Yes, I have what I need. He reaches out to me always.*

- c) Is the General Manager available equally to all Trustees? Is the communication effective?

*Comments: Think so, no one complains. Needs to cut back his time with Board members – too much detail, isn't making us more effective. Yes, it's effective (on phone, text, etc.). Nothing comes as a shock for me and that suggests I get the information I need.*

- d) What is the general degree of confidence of the Trustees in the General Manager? What can be done to improve it?

*Comments: Mostly, yes. One or two times problems on issues such as dates. He's a generalist and good values. If his wrong, he can admit it.*

- e) Is there concern on the part of the Trustees that the General Manager plays too active of a public role or is the General Manager not visible enough?

*Comments: No. Community loves attention and lots of stakeholders are appreciative of his efforts.*



- f) Which of the 4-5 major accomplishments initiated by the General Manager are most important to you?

*Comments:*

1. *Partnering on Recreation Center expansion.*
2. *Effluent pipe has made progress*
3. *Ordinance 7 – good management.*
4. *Pool*

- g) How well does the GM's Office manage requests by the Trustees regarding issues from constituents?

*Comments: He is very responsive! And he consults with Finance Staff who are especially responsive. Susan is very important to our operation. Need more staffing in GM's office.*

2. Regarding Staff:

- a) Are there staff or Departments that do not appear to contribute to the District's progress?

*Comments:*

*Feels good about the departments but all departments have challenges  
Too small a Staff to get the work done  
Sr. Management is very good  
We should celebrate success more with them.*

- b) Is the General Manager's synthesis of various Staff viewpoints and input into a single consolidated recommendation from Staff complete or not enough? Does the Board receive staff options?

*Comments:*

*He's very effective in ideas. Not micro-management by Indra. He always lets the professionals do their jobs.*

- c) Does the General Manager have training and professional development in place for Staff? Is there a regular performance review and feedback provided for Department Directors?

*Comments: He's make progress after COVID. HR Training is redundant and needs revising.*

3. Regarding other Government Agencies:

- a) Does the General Manager have the correct working relations with other public agencies (i.e. Boards) and outside groups, including government, special interest groups and environmentalists? Discuss efforts GM makes with business groups, news media and opinion leaders?

*Comments: Yes, important connections with them. Politics is important to all of us. Assume he's good with State and County.*

- b) The General Manager negotiates and suggests deals and agreements representing policies and desires of the Board to other jurisdictions. Comment on the success or provide recommendations.

*Comments: Indra is a good negotiator and deal maker – very savvy guy, honest and has integrity.*

**B. The General Manager's Responsibilities and Abilities:**

- a) Was the budget properly presented for the Board's review and, after adoption, properly executed? What would you change in the current process?

*Comments: Indra is a generalist and knows why things are in the budget. He could be more involved with detail at times but he knows where answers are.*

- b) Are the goals and objectives being adequately completed; and Vision and Values being reinforced?

*Comments: Yes, things are happening. Very accomplished in moving forward. The Board needs to be more business-like at our meetings.*

**C. General Manager Personal Style:**

- a) Does the General Manager provide adequate leadership and creativity?

*Comments: Indra protects Staff well. Takes errors and fixes them without being critical with Staff. Protects community also. Good ability to listen to all side.*

- b) Does the General Manager's participation at Board meetings give a proper balance between constraint and providing necessary information?

*Comments: Never had a problem with him, managing the business meetings, he has a good sense of humor.*

- c) Does the General Manager develop personal professional skills and keep up to date with innovations in management? Does GM bring new ideas to the organization? What do you want to see initiated this year?

*Comments: Needs executive coaching and he's pushed in too many ways! Cares - he has a good staff who are trained well. Organizational goals for training is important for next budget.*

- d) Does the General Manager handle a crisis or unexpected situation adequately?

*Comments: Pretty well. He's honest and shows strength; not hiding his feelings. Open and honest.*

**D. Opportunities for change in improvement or increased focus. Of these areas, where would you like to see change, more development or increased focus: What are they?**

*Comments: Executive skills training, reduce fire-fighting, more time to getting staff in office*

**E. List Major Strengths of General Manager.**

*Comments:*

1. *Honesty*
2. *Easy going but controlled*
3. *Empathetic*

- 4. *Sense of humor*
- 5. *All feel cared for*

**F. General Manager should improve in the following areas:**

*Comments: Feel supported and not worried about annual evaluation from some Board members. Threatening Indra is not a good practice.*

**G. Overall Rating:**

| (Outstanding) |    |   | (Satisfactory) |   |   | (Needs Improvement) |   |   |   |
|---------------|----|---|----------------|---|---|---------------------|---|---|---|
| 10            | 9+ | 8 | 7              | 6 | 5 | 4                   | 3 | 2 | 1 |

*Comments: Have no real leadership concerns, very supportive of him.*

**H. Compensation/Contract: Discussion**

*Comments: Give him 2% as merit.*

**A. The Key Relationship**

1. For the Board of Trustees:

- a) The General Manager (and staff) provides sufficient information and analysis of issues which are before the Trustees

*Comments: They are too detailed when it's in pocket already.*

- b) Does the General Manager keep the Trustees adequately informed about “non- agenda items?” Is the nature and frequency of such communications sufficient?

*Comments: He knows I already know what I know.*

- c) Is the General Manager available equally to all Trustees? Is the communication effective?

*Comments: Yes. Always available – he needs to spend more time running the District instead of wasted time with Board members. Spend more time with sharing information.*

- d) What is the general degree of confidence of the Trustees in the General Manager? What can be done to improve it?

*Comments: For 3 Trustees, it's high.*

- e) Is there concern on the part of the Trustees that the General Manager plays too active of a public role or is the General Manager not visible enough?

*Comments: He's spending too much time with some. And one Board member too much time and it prevents his managing the District.*

- f) Which of the 4-5 major accomplishments initiated by the General Manager are most important to you?

*Comments:*

1. *Ordinance 7 Committee – very brave.*
2. *Managing projects on our list is great.*
3. *Manage the Audit Committee meetings.*

- g) How well does the GM's Office manage requests by the Trustees regarding issues from constituents?

*Comments: Not enough staffing in GM's office. Public records are extreme. Must pay premium to get good people.*

2. Regarding Staff:

- a) Are there staff or Departments that do not appear to contribute to the District's progress?

*Comments: Pretty happy with them. Not enough people on the bus to do the work. We need Indra to delegate more and make himself let go!*

- b) Is the General Manager's synthesis of various Staff viewpoints and input into a single consolidated recommendation from Staff complete or not enough? Does the Board receive staff options?

*Comments: Ok if they feel heard. Sometimes they respect a variety of opinion.*

- c) Does the General Manager have training and professional development in place for Staff? Is there a regular performance review and feedback provided for Department Directors?

*Comments: New budget should reflect it – training for the executive staff.*

3. Regarding other Government Agencies:

- a) Does the General Manager have the correct working relations with other public agencies (i.e. Boards) and outside groups, including government, special interest groups and environmentalists? Discuss efforts GM makes with business

groups, news media and opinion leaders?

*Comments: Good relationship with key folks with major organizations.*

- b) The General Manager negotiates and suggests deals and agreements representing policies and desires of the Board to other jurisdictions. Comment on the success or provide recommendations.

*Comments: Yes, especially cart path job.*

**B. The General Manager's Responsibilities and Abilities:**

- a) Was the budget properly presented for the Board's review and, after adoption, properly executed? What would you change in the current process?

*Comments: He and Paul do a great job. Board does poor job and poor feedback.*

- b) Are the goals and objectives being adequately completed; and Vision and Values being reinforced?

*Comments: Overall, yes. Detail is ok.*

**C. General Manager Personal Style:**

- a) Does the General Manager provide adequate leadership and creativity?

*Comments: Indra is a reasonable person but good solution and fix that problems – tries to cater to all sides.*

- b) Does the General Manager's participation at Board meetings give a proper balance between constraint and providing necessary information?

*Comments: He needs to control more at the Board meetings.*

- c) Does the General Manager develop personal professional skills and keep up to date with innovations in management? Does GM bring new ideas to the organization? What do you want to see initiated this year?

*Comments: Yes, good community mentors.*

- d) Does the General Manager handle a crisis or unexpected situation adequately?

*Comments: Doesn't panic and will figure it out. He's very effective.*

**D. Opportunities for change in improvement or increased focus. Of these areas, where would you like to see change, more development or increased focus: What are they?**

*Comments: Focus on employees and operations. Not answering Board excessive questions and control.*

**E. List Major Strengths of General Manager.**

*Comments:*

1. *People person.*
2. *Listen well.*
3. *Thoughtful*
4. *Frames situations well.*
5. *Passionate about community.*

**F. General Manager should improve in the following areas:**

*Comments:*

*Delegate as appropriate  
 Needs finances for new staff*

**G. Overall Rating:**

| (Outstanding) |   |    | (Satisfactory) |   |   | (Needs Improvement) |   |   |   |
|---------------|---|----|----------------|---|---|---------------------|---|---|---|
| 10            | 9 | 8+ | 7              | 6 | 5 | 4                   | 3 | 2 | 1 |



*Comments:*

*Delegate to staff more.*

*More activities with employees (more recognition).*

*Ignore the noise.*

## **H. Compensation/Contract: Discussion**

*Comments: Do merit increase.*



**General Manager - Indra Winquest**  
2022-2023 Goals Evaluation

0.00                      1.00                      2.00                      3.00                      4.00  
*Not Effective                      Minimally Effective                      Effective                      Highly Effective                      Exceptional*

**Goals**

|  |           |   |   |  |   |  |
|--|-----------|---|---|--|---|--|
| Time Management/Task Delegation                          | Weighted  | Avoid excessive interruptions and distractions  | Delegates duties to appropriate staff   | <b>Public Works:</b> Oversee & guide to ensure projects are delivered according to budget, plan and policy | <b>Administration:</b> Agendas are complete and accurate; timely posting of minutes; referenced materials are complete & accurate | <b>Venue Managers:</b> Oversee & guide managers w/budget creation, mgmt & execution.                                     |
| <b>Overall Rating</b>                                    | <b>0%</b> |   |   |  |   |  |
| Internal Controls  |           | Identify annual goals & objectives by venue operations  | Collaborate w/Sr Leadership team to evaluate current processes and controls   | Identify deficiencies and oversee process improvements   | Identify & recommend a consultant to lead the Board of Trustees through strategic planning process                                | Evaluate updated processes & policies to ensure compliance with District policies, practices, ordinances and resolutions |
| <b>Overall Rating</b>                                    | <b>0%</b> |   |   |  |   |  |
| Contract/Project Management                              |           | Ensure all contracts/MOUs are reviewed by the Board of Trustees on an annual/periodic basis         | Embark on the replacement of the Effluent Pipeline project with a defined funding plan                                | Embark on the WRRF Pond 1 effluent holding pond alternative implementation                                 | Provide the Board design & cost alternatives for the building of a new beach house at Incline Beach                               | Provide Board a plan for discussion and further direction for updated Diamond Peak Master Plan                           |
| <b>Overall Rating</b>                                    |           |   |   |  |   |  |
| <b>Continued</b><br>Contract/Project Management          |           | Provide Board an implementation plan and budget for the creation of a new dog park                  | Complete projects identified and approved for 2023 in the 5-year CIP/Maint Plans                                      |  |   | <b>Total of Goals for this competency</b>  |
| <b>Overall Rating</b>                                    | <b>0%</b> |   |   |  |   |  |
| Implement/evaluate revisions to Ordinance 7              |           | Evaluate and monitor effectiveness of proposed revisions  | Further refine, if necessary, Ordinance 7 and recommend for review/approval by the Board potential procedural changes | Formulate a recommendation and present to the Board a strategy for punch card provisions                   |   |  |
| <b>Overall Rating</b>                                    | <b>0%</b> |   |   |  |   |  |
| Effectively manage the 2021-2023 District Strategic Plan |           | Regularly meet and discuss each staff members' strategic goals and initiatives to evaluate progress | Provide guidance and direction to staff to ensure goals and initiatives remain on task for timely compliance          | Provide updates to Board on progress of each approved initiative through the GM Report                     |   |  |
| <b>Overall Rating</b>                                    | <b>0%</b> |   |   |  |   |  |

## M E M O R A N D U M

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** FY2022/2023 Budget Workshop #3

**DATE:** February 22, 2023

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### Introduction

The Board of Trustees has scheduled a series of budget workshops to inform development of the District's FY2023/2024 budget.

The first budget workshop, held on January 25, 2023, provided preliminary information of the development of the FY2023/24 baseline budget and provided an opportunity for the Board to discuss and provide feedback on priority initiatives to guide development of the FY2023/24 budget for each of the District's major funds, departments and venues.

Tonight's budget workshop is designed to focus on the draft update of the District's Multi-Year Capital Improvement Plan covering FY2023/24 through FY2027/28 (Five-Year Plan update) and FY2032/33 (Ten-Year Plan update).

Specifically, the workshop will cover:

- Summary of Board Feedback from Budget Workshop #1 (1/25/23)
- Board Policies Related to Multi-year Capital Planning and Budgeting
  - Capital Planning (12.1.0)
  - Capital Budgeting (13.1.0)
- Draft Multi-Year Capital Improvement Plan Updates
  - Board Priority Projects
  - Capital Plan Highlights: Major Fund, Departments, Venues
  - Fleet Replacement Plan Update
  - Capital Maintenance and Expense Items

- Draft CIP Financing Plan – discussion of financing opportunities to support capital plan.

### Updating the District’s Multi-Year Capital Plan

As discussed at the Board’s January budget workshop, the starting point for update of the District’s Multi-Year Capital Plan for is the Board-approved Five-Year Capital Plan approved on May 26, 2022, concurrent with adoption of the District’s FY2022/23 budget. The approved Five-Year Capital Plan (Form 4411LGF), was subsequently approved by the Board of Trustees at their meeting of July 27, 2022 and filed with the State of Nevada, Department of Taxation.

Updating the Multi-Year Capital Plan consists of the following:

- Projects reflected in years 2 through 5 of the existing five-year plan, plus that addition of FY2027/28 projects.
- Updating cost estimates and schedule (timing) for existing projects, as needed.
- The addition of new projects identified as needed to address new and emerging needs
- Deletion of projects that are no longer deemed required
- Any updates needed to reflect specific Board action and direction since the adoption of the current Multi-Year Capital Plan

### Draft Update –Five-Year Capital Plan

The following summarizes the funding requirements being included in the draft Multi-Year Capital Plan update, in comparison to the plan approved by the Board in May of 2022:

| CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY       | Approved<br>FY 2023  | Approved<br>FY 2024  | Updated<br>FY 2024   | Approved<br>FY 2025  | Updated<br>FY 2025   | Approved<br>FY 2026  | Updated<br>FY 2026   | Approved<br>FY 2027 | Update<br>FY 2027   | Planned<br>FY 2028  | Updated<br>FY 2028  | Approved<br>5-Yr Total | Updated<br>5-Yr Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| General Fund                                   | \$ 318,000           | \$ 195,000           | \$ 295,000           | \$ 320,000           | \$ 350,000           | \$ 105,000           | \$ 105,000           | \$ 157,500          | \$ 157,500          | \$ 30,000           | \$ 30,000           | \$ 837,500             | \$ 937,500            |
| Utility Fund                                   |                      |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |                        |                       |
| Shared   | 143,700              | 388,000              | 581,000              | 428,000              | 1,386,000            | 770,700              | 1,020,700            | 980,320             | 1,207,000           | 31,000              | 31,000              | 2,608,020              | 4,235,700             |
| Water  | 1,695,000            | 1,026,000            | 2,338,000            | 995,000              | 1,495,000            | 2,270,000            | 2,770,000            | 970,000             | 1,450,000           | 600,000             | 1,250,000           | 5,881,000              | 9,303,000             |
| Sewer  | 13,750,000           | 13,185,000           | 18,429,000           | 10,790,000           | 15,340,000           | 12,073,000           | 15,773,000           | 745,000             | 865,000             | 222,000             | 875,000             | 36,985,000             | 51,882,000            |
| Sub-Total Utility Fund                         | \$ 15,588,700        | \$ 14,599,000        | \$ 21,348,000        | \$ 12,213,000        | \$ 18,221,000        | \$ 15,113,700        | \$ 20,563,700        | \$ 2,695,320        | \$ 3,522,000        | \$ 853,000          | \$ 1,956,000        | \$ 48,464,020          | \$ 65,428,700         |
| Community Services Fund                        |                      |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |                        |                       |
| Golf - Championship                            | 334,700              | 449,900              | 329,500              | 929,300              | 915,300              | 554,800              | 540,800              | 575,270             | 637,270             | 2,229,000           | 547,200             | 4,738,350              | 2,970,150             |
| Golf - Mountain                                | 1,138,000            | 723,200              | 658,200              | 322,500              | 285,000              | -                    | 100,000              | -                   | 94,000              | 859,000             | 908,000             | 1,904,700              | 2,027,200             |
| Facilities                                     | 10,000               | 12,000               | 12,000               | 75,000               | 150,000              | 80,875               | 53,375               | 81,620              | 81,620              | 35,090              | 35,090              | 284,585                | 332,085               |
| SN   | 823,000              | 2,286,900            | 2,917,000            | 5,333,500            | 5,695,000            | 5,541,100            | 4,919,400            | 668,800             | 985,000             | 827,500             | 959,500             | 14,839,800             | 15,445,900            |
| Recreation                                     | 25,895,000           | 70,000               | 476,000              | 1,097,200            | 1,162,200            | 139,800              | 289,800              | 273,000             | 273,000             | -                   | -                   | 1,480,000              | 2,215,000             |
| CS Admin                                       | -                    | 64,000               | 64,000               | -                    | -                    | -                    | -                    | -                   | -                   | 64,000              | 64,000              | 128,000                | 128,000               |
| Parks  | 130,000              | 1,683,500            | 827,000              | 499,000              | 1,396,000            | 210,000              | 200,000              | 362,100             | 542,100             | 555,575             | 532,000             | 3,310,175              | 3,487,100             |
| Tennis   | -                    | 23,000               | 23,000               | 10,000               | 2,010,000            | -                    | 2,600,000            | 30,000              | 2,038,000           | -                   | -                   | 69,000                 | 6,068,000             |
| Sub-Total Community Services Fund              | \$ 28,041,700        | \$ 3,242,500         | \$ 5,278,700         | \$ 8,176,500         | \$ 11,637,500        | \$ 6,526,675         | \$ 6,103,475         | \$ 1,996,790        | \$ 4,653,960        | \$ 4,570,165        | \$ 3,045,790        | \$ 26,562,630          | \$ 32,664,235         |
| Beaches  | 485,000              | 5,272,500            | 7,122,500            | 529,000              | 529,000              | 1,165,000            | 985,000              | 35,000              | 35,000              | 54,250              | 54,250              | 7,075,750              | 8,725,750             |
| Internal Services                              |                      |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |                        |                       |
| Fleet  | -                    | 12,000               | 12,000               | 42,000               | 42,000               | 18,000               | 18,000               | -                   | -                   | -                   | -                   | 72,000                 | 72,000                |
| Buildings                                      | -                    | -                    | -                    | 21,200               | 21,200               | 45,000               | 45,000               | -                   | -                   | 45,000              | 45,000              | 111,200                | 111,200               |
| Sub-Total Internal Services Fund               | \$ -                 | \$ 12,000            | \$ 12,000            | \$ 63,200            | \$ 63,200            | \$ 63,000            | \$ 63,000            | \$ -                | \$ -                | \$ 45,000           | \$ 45,000           | \$ 183,200             | \$ 183,200            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 44,633,400</b> | <b>\$ 25,363,000</b> | <b>\$ 34,056,200</b> | <b>\$ 21,331,700</b> | <b>\$ 30,810,700</b> | <b>\$ 22,993,375</b> | <b>\$ 29,620,175</b> | <b>\$ 4,884,610</b> | <b>\$ 8,343,480</b> | <b>\$ 5,552,415</b> | <b>\$ 5,131,040</b> | <b>\$ 80,125,160</b>   | <b>\$ 107,961,665</b> |

The draft update of the Multi-Year Capital Plan includes projects totaling \$107.96 million over the next five-year planning horizon, and represents an increase of

\$27.84 million over the funding levels included in the last Board-approved Multi-Year Plan.

The overall increase in the multi-year capital plan stems primarily from the following:

- Effluent Pipeline Project – the draft multi-year capital plan includes \$43.5 million in funding estimated to be required to complete the project. Past plans have not reflected the estimated cost of the project; rather, they have merely included annual “funding contributions” toward this priority project. This project accounts for \$13.5 million of the overall increase in the draft multi-year capital plan.
- Effluent Pond-Lining / Storage Tank Project - \$2.99 million in new appropriations is included to support this project. The proposed funding in FY2023/24 would bring the total project budget to \$7.058 million. Grant funding covering 75% of total project costs is included in the budget to support this project.
- Water Utility Capital projects are included in the updated five-year plan totaling \$9.3 million, representing an increase of \$3.44 million. Accounting for the increased funding requirement are increases to the annual Watermain Replacement project, and two new proposed CIP projects (Fire Hydrant Replacement (\$1.25 million) and Emergency Generator Fuel Tank for the Burnt Cedar Water Disinfection Plant (\$250,000).
- The Community Services Fund capital plan includes increased level of funding of \$6.13 million over the funding included in the FY22/23 multi-year plan, primarily due to increased funding proposed for the Incline Beach House Replacement Project and reconstruction of Tennis Court facilities over the next four years.

#### Changes to Multi-Year Capital Plan (Proposed)

The draft update to the District’s Multi-Year Capital Plan included as an attachment to this report has been formatted to facilitate comparison with the prior year’s Board-approved plan, and highlights changes made to the plan.

For each project included in the draft plan, the project summary reflects the funding included in the FY2022/23 plan update and the funding proposed in the FY2023/24 plan update. *Any funding amounts that have been updated are reflected in **RED** for ease of comparison.*

Similarly, if the timing of an existing project has been updated, the fiscal year where the funding is proposed has been updated. *Modifications to the timing of existing projects are also shown in RED for ease of comparison.*

The draft Multi-Year Capital Plan also includes several new projects, some projects that are proposed for deletion, as well as selected project where scope change has impacted the proposed level of funding, or the timing of the project. *All of these modifications are also reflected in RED for ease of comparison.*

Information is also being provide to the Board that projects out the Multi-Year Capital Plan for a 10-year period, through FY2032/33. This added information is useful in ensuring ongoing investments in the District's existing infrastructure assets as well as anticipate needs and funding requirements beyond the five-year planning horizon mandated by the State of Nevada.

### *Board Priority Projects*

A major focus of the workshop will cover the funding and schedule proposed for Board priority projects. These include:

- Effluent Pipeline Project
- Effluent Pond-Lining Project
- Snowflake Lodge Improvements
- Ski Master Plan – Phase 3
- Aki Master Plan – Phase 4
- Community Dog Park
- Skate Park Enhancements
- Incline Beach House Renovation Project
- Ski Beach Boat Ramp Project
- Beaches Access/Egress Improvement Project

### *Board Policy 12.1.0 – Multi-Year Capital Planning*

Existing Board Policy 12.1.0, “Multi-Year Capital Planning” establishes specific categories of projects to be included in the multi-year capital plan, as well as establishing priorities to be applied to each category.

Board policy also highlights the need to develop a comprehensive financing plan to support the projects and funding requirements included in the plan. Development and adoption of a companion financing plan is critical to ensuring that the District has the funding capacity to support the overall plan requirements, as well as to identify the extent to which the capital plan is supported by available fund balances, anticipated current revenues, outside grants or debt funding. The

financing plan also assists in identifying the level to which proposed project funding remains “unfunded” (limited to the out-years of the multi-year plan).

The following table provides a draft financing plan for the level of projects and funding included in the draft update:

|                                   | Updated<br>FY 2024 | Updated<br>FY 2025 | Updated<br>FY 2026 | Update<br>FY 2027 | Updated<br>FY 2028 | Updated<br>5-Yr Total |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-----------------------|
| <b>CIP FINANCING PLAN</b>         |                    |                    |                    |                   |                    |                       |
| <b>General Fund</b>               |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ -               | \$ -               | \$ 33,000          | \$ -              | \$ 30,000          | \$ 63,000             |
| Fund Balance                      | 295,000            | 350,000            | 72,000             | 157,500           | -                  | 874,500               |
| Grants                            |                    |                    |                    |                   |                    |                       |
| Debt                              |                    |                    |                    |                   |                    |                       |
| Transfer In / (Out)               |                    |                    |                    |                   |                    |                       |
| Sub-Total General Fund            | \$ 295,000         | \$ 350,000         | \$ 105,000         | \$ 157,500        | \$ 30,000          | \$ 937,500            |
| <b>Utility Fund</b>               |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ 3,034,250       | \$ 2,883,000       | \$ 5,980,700       | \$ 3,522,000      | \$ 1,956,000       | \$ 17,375,950         |
| Fund Balance                      | 1,000,000          | 1,000,000          |                    |                   |                    | 2,000,000             |
| Grants                            | 3,841,750          | -                  | -                  | -                 | -                  | 3,841,750             |
| Debt                              | 13,472,000         | 14,348,000         | 14,383,000         |                   |                    | 42,203,000            |
| Sub-Total Utility Fund            | \$ 21,348,000      | \$ 18,231,000      | \$ 20,363,700      | \$ 3,522,000      | \$ 1,956,000       | \$ 65,420,700         |
| <b>Community Services Fund</b>    |                    |                    |                    |                   |                    |                       |
| Current Revenues / Facility Fees  | \$ 2,337,500       | \$ 6,937,500       | \$ 4,503,475       | \$ 4,368,990      | \$ 3,045,790       | \$ 21,193,255         |
| Fund Balance                      | 2,691,200          | 200,000            | -                  | 260,000           | -                  | 3,151,200             |
| Grants                            | 250,000            |                    |                    |                   |                    | 250,000               |
| Debt                              |                    |                    |                    |                   |                    |                       |
| Unfunded                          |                    | 4,500,000          | 3,600,000          |                   |                    | 8,100,000             |
| Sub-Total Community Services Fund | \$ 5,278,700       | \$ 11,637,500      | \$ 8,103,475       | \$ 4,628,990      | \$ 3,045,790       | \$ 32,694,455         |
| <b>Beach Fund</b>                 |                    |                    |                    |                   |                    |                       |
| Current Revenues / Facility Fees  | \$ 822,500         | \$ 329,000         | \$ 985,000         | \$ 35,000         | \$ 54,250          | \$ 2,225,750          |
| Fund Balance                      | 200,000            | 200,000            | -                  | -                 | -                  | 400,000               |
| Grants                            |                    |                    |                    |                   |                    |                       |
| Debt                              |                    |                    |                    |                   |                    |                       |
| Unfunded                          | 6,100,000          |                    |                    |                   |                    | 6,100,000             |
| Sub-Total Beach Fund Fund         | \$ 7,122,500       | \$ 529,000         | \$ 985,000         | \$ 35,000         | \$ 54,250          | \$ 8,725,750          |
| <b>Internal Service Fund(s)</b>   |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ 12,000          | \$ 63,200          | \$ 63,000          | \$ -              | \$ 45,000          | \$ 183,200            |
| Fund Balance                      |                    |                    |                    |                   |                    |                       |
| Grants                            |                    |                    |                    |                   |                    |                       |
| Debt                              |                    |                    |                    |                   |                    |                       |
| Sub-Total Internal Service Fund   | \$ 12,000          | \$ 63,200          | \$ 63,000          | \$ -              | \$ 45,000          | \$ 183,200            |
| <b>Distrt-Wide - All Funds</b>    |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ 6,206,250       | \$ 10,212,700      | \$ 11,565,175      | \$ 7,925,990      | \$ 5,131,040       | \$ 41,041,155         |
| Fund Balance                      | 4,186,200          | 1,750,000          | 72,000             | 417,500           | -                  | 6,425,700             |
| Grants                            | 4,091,750          | -                  | -                  | -                 | -                  | 4,091,750             |
| Debt                              | 13,472,000         | 14,348,000         | 14,383,000         |                   |                    | 42,203,000            |
| Unfunded                          | 6,100,000          | 4,500,000          | 3,600,000          |                   |                    | 14,200,000            |
| Total District-wide - All Funds   | \$ 34,056,200      | \$ 30,810,700      | \$ 29,620,175      | \$ 8,343,490      | \$ 5,131,040       | \$ 107,961,605        |

The draft financing plan reflects supports new appropriations through use of \$6.4 in available fund balance, \$4.0 million in outside grants and \$42.2 million in debt financing over the next five years. In addition, a total of \$14.2 million in project costs are currently “unfunded” (Snowflake Lodge Improvements, Ski Way Road Reconstruction, and the Incline Beach House Project).

**Next Steps**

Following feedback provided by the Board of Trustees, staff will refine and adjust the draft multi-year capital plan, and return to the Board in late March with a draft



FY2023/24 Tentative Budget, to include operating and capital budgets for FY2023/24 as well as updated Five- and Ten-Year Capital Plan.

The Board is scheduled to approve the FY2023/24 Tentative Budget by April 15<sup>th</sup>, and the FY2023/24 Final Budget by June 1<sup>st</sup>. The final approved Five-Year Capital Plan is required to be filed with the State of Nevada by August 1<sup>st</sup>.

Attachments:

- Budget Workshop #2 – Power Point Presentation
- Multi-Year Capital Plan Update – Capital Projects
- Multi-Year Capital Plan Update – Fleet / Rolling Stock
- Multi-Year Capital Plan Update – Expense Projects

# **FY2023/24 Budget Workshop #2**

**Board of Trustees  
February 22, 2023**



# Budget Workshop #2 Outline

- Board Feedback from Board Workshop #1 (1/25/23)
  
- Multi-Year Capital Improvement Plan Update
  - Review of Board Policies
    - Capital Planning 12.1.0
    - Capital Budgeting 13.1.0
  - Draft Five-Year Plan Update
    - Board Priority Projects
    - General Fund Projects
    - Utility Projects
    - Community Services Projects
    - Beach Projects
    - Fleet Replacement Projects
    - Capital Maintenance

# Board Feedback from Budget Workshop #1

- Desire for venue and department managers to present their respective budgets
- Review Education and Training Funding (Staff development)
- Evaluate value of:
  - Memberships
  - Federal and State Lobbyist Contracts
- General Fund
  - Purchasing / Contract Management / Internal Auditor
- Community Services
  - Presentation of financials before/after Facility Fee allocations
  - Evaluate Golf and Ski as “stand alone” businesses
  - Review each venue’s budget in relation to business plan (next 5 years)
  - **Consider Transitioning of Parks, and selected Recreation programming to the General Fund**
  - Evaluate pricing for Couples Memberships at all venues

# Board Feedback from Budget Workshop #1

## ■ Capital Improvement Plan

- Develop Plan for Administration Building
- Prioritize Beach House Replacement project and Diamond Peak Master Plan (Snowflake Lodge)
- Maintenance concerns at Tennis and Pickleball courts
- Prioritize Recreation Center improvements / expand gym capacity

## ■ Presentation of Budget Information

- State Form 4404LGF
- Line Item budgets (maximum transparency)
- Focus discussion of Service Levels at each venue
- Provide Organizational Charges for all departments/venues
- Provide break-down across all funds for Services and Supplies

# Transferring Parks to the General Fund

- Parks maintenance and capital budgets are split between Parks Fund (370) and Beach Fund (390).
  
- Parks Fund (370) in preliminary FY2023/24 baseline budget: \$2.09 million
  - Maintenance = \$1,270,000
  - Capital = \$ 827,000
  
- Preferred means to create budget capacity in General Fund requires adding Information Technology to the Central Services Overhead Allocation Plan:
  - Historical CSO allocation plan: Finance and Human Resources
    - FY2023/24 Baseline CSO costs = \$ 2.55 million
    - FY2023/24 CSO costs allocated = \$ 2.03 million
    - *Average District-wide Overhead Rate = 6.1%*
  
  - *Baseline FY2023/24 I/T budget - \$1.6 million*
    - *Estimated Allocation to Non-General Fund = \$1.2 million*

# Transferring Parks to the General Fund

- SAMPLE Allocation of FY2023/24 baseline I/T budget:

|                      | Alloc % |                     | CSO Alloc.          |
|----------------------|---------|---------------------|---------------------|
| General              | 15%     | 244,446             | -                   |
| Utility              | 21%     | 331,923             | 331,923             |
| Championship Golf    | 9%      | 140,670             | 140,670             |
| Mountain Golf        | 3%      | 49,710              | 49,710              |
| Facilities           | 3%      | 52,087              | 52,087              |
| Ski                  | 23%     | 366,291             | 366,291             |
| Recreation Center    | 7%      | 111,148             | 111,148             |
| Parks                | 2%      | 37,434              |                     |
| Tennis               | 1%      | 10,608              | 10,608              |
| Comm. Services Admin | 1%      | 19,595              | 19,595              |
| Beach                | 6%      | 94,497              | 94,497              |
| Internal Services    | 9%      | 139,591             | -                   |
|                      |         | <u>\$ 1,598,000</u> | <u>\$ 1,176,529</u> |

- Staff developing I/T-specific Cost-Allocation metrics
- Consider Transfer of Parks to General Fund:
  - Parks Maintenance funded through I/T CSO (\$1.2 million)
  - Capital Project costs (non-recurring) funded through General Fund fund balance

# BOARD POLICIES & PRACTICES

Policy 12.1.0 – Multi-Year Capital Planning  
Policy 13.1.0 - Capital Project Budgeting



# Board Policies & Practices

## Policy 12.1- Multi-Year Capital Planning

### 1.0 Identify Needs –

- *The District has a commitment to the maintenance of its existing infrastructure.*
- *The District's Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment.*

### 2.0 Determine Costs -

- *The full extent of project costs should be determined when developing the multi-year capital plan*
- *2.3 – For projects programmed beyond the first year, the District should consider cost projections based on anticipated inflation.*
- *2.4 The ongoing operating costs associated with each project should be quantified, and funding source identified.*

# Board Policies & Practices

## Policy 12.1- Multi-Year Capital Planning

**3.0 Prioritize capital requests** – *The district faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process.*

- **3.1.1 Major Projects:** > \$1M & 25+ year useful life
- **3.1.2 Capital Improvements:** Non-recurring project < \$1M
- **3.1.3 Capital Maintenance:** Recurring project at existing facility < \$1M
- **3.1.4 Rolling Stock:** Replacement of vehicles, tractors, mowers, etc.
- **3.1.5 Equipment & Software:** Ongoing replacement of non-building system equipment, information technology hardware and software

# Board Policies & Practices

## Policy 12.1- Multi-Year Capital Planning

### 3.0 Prioritize capital requests –

- **Priority 1** – Projects addressing existing facilities or replace existing assets via Capital Maintenance, Rolling Stock or Equipment and Software
- **Priority 2** – New Initiative projects, existing facilities, expand existing programming, operations or capacities
- **Priority 3** – New Initiatives that create new amenities funded by new sources
- **Priority 4** - New Initiatives that create new amenities funded by existing sources

### 4.0 Develop financing strategies –

- *The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan.*



# PRELIMINARY CIP PLAN UPDATE:

- **FY2023/24 Capital Budget**
- **FIVE-YEAR Capital Plan**
  - *Financing Plan*
  - *Filed with State Dept. of Taxation*
- **TEN-YEAR Capital Plan**
  - *Strategic Planning*
  - *Master Plans*

# Updating Five-Year Capital Improvement Plan

- Board- approved current Five-Year Capital Improvement Plan
  - Concurrent with adoption of FY2022/23 budget - 5/26/22
  - Five-year Plan filed with Department of Taxation – 8/1/22
  - Amended by Board action(s) since beginning of fiscal year – 7/1/22
  
- Steps for updating approved multi-year Capital Improvement Plan:
  - New five-year plan FY2023/24 through FY2027/28
  - Starts with “Year 2” through “Year 5” of CURRENT PLAN, **plus** addition of FY2026/27
  - Review / Updates of Existing CIP Projects:
    - Updated Cost Estimates
    - Updated Schedule / Timing
  - Consideration of New Projects for **ADDITION** to the Capital Plan
  - Deletion of Projects to be **REMOVED** from Capital Plan



## Capital Improvement Project Summary Report

Run Date: 2/13/23

| CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY       | Approved<br>FY 2023  | Approved<br>FY 2024  | Updated<br>FY 2024   | Approved<br>FY 2025  | Updated<br>FY 2025   | Approved<br>FY 2026  | Updated<br>FY 2026   | Approved<br>FY 2027 | Update<br>FY 2027   | Planned<br>FY 2028  | Updated<br>FY 2028  | Approved<br>5-Yr Total | Updated<br>5-Yr Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| General Fund                                   | \$ 518,000           | \$ 195,000           | \$ 295,000           | \$ 350,000           | \$ 350,000           | \$ 405,000           | \$ 405,000           | \$ 457,500          | \$ 457,500          | \$ 30,000           | \$ 30,000           | \$ 837,500             | \$ 937,500            |
| Utility Fund                                   |                      |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |                        |                       |
| Shared   | 143,700              | 398,000              | 591,000              | 429,000              | 1,396,000            | 770,700              | 1,020,700            | 990,320             | 1,207,000           | 31,000              | 31,000              | 2,608,020              | 4,235,700             |
| Water  | 1,695,000            | 1,025,000            | 2,338,000            | 995,000              | 1,495,000            | 2,270,000            | 2,770,000            | 970,000             | 1,460,000           | 600,000             | 1,260,000           | 5,861,000              | 9,303,000             |
| Sewer  | 13,750,000           | 13,165,000           | 18,429,000           | 10,790,000           | 15,340,000           | 12,073,000           | 16,573,000           | 746,000             | 865,000             | 22,000              | 675,000             | 36,995,000             | 51,882,000            |
| Sub-Total Utility Fund                         | \$ 15,988,700        | \$ 14,588,000        | \$ 21,348,000        | \$ 12,213,000        | \$ 18,231,000        | \$ 15,113,700        | \$ 20,363,700        | \$ 2,696,320        | \$ 3,522,000        | \$ 85,000           | \$ 1,956,000        | \$ 45,464,020          | \$ 65,420,700         |
| Community Services Fund                        |                      |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |                        |                       |
| Golf - Championship                            | 334,700              | 449,900              | 329,500              | 929,300              | 915,300              | 554,880              | 540,880              | 575,270             | 637,270             | 2,229,000           | 547,200             | 4,738,350              | 2,970,150             |
| Golf - Mountain                                | 1,138,000            | 723,200              | 636,200              | 322,500              | 289,000              | -                    | 100,000              | -                   | 94,000              | 859,000             | 908,000             | 1,904,700              | 2,027,200             |
| Facilities                                     | 10,000               | 12,000               | 12,000               | 75,000               | 150,000              | 80,875               | 53,375               | 81,620              | 81,620              | 35,090              | 35,090              | 284,685                | 332,085               |
| Ski  | 823,000              | 2,268,900            | 2,917,000            | 5,333,500            | 5,695,000            | 5,541,100            | 4,919,400            | 668,800             | 965,000             | 827,500             | 959,500             | 14,639,800             | 15,465,900            |
| Recreation                                     | 25,606,000           | 70,000               | 470,000              | 1,007,200            | 1,182,200            | 139,820              | 289,820              | 273,000             | 273,000             | -                   | -                   | 1,490,020              | 2,215,020             |
| CS Admin                                       | -                    | 64,000               | 64,000               | -                    | -                    | -                    | -                    | -                   | -                   | 64,000              | 64,000              | 128,000                | 128,000               |
| Parks  | 130,000              | 1,683,500            | 827,000              | 499,000              | 1,396,000            | 210,000              | 200,000              | 362,100             | 542,100             | 555,575             | 532,000             | 3,310,175              | 3,497,100             |
| Tennis   | -                    | 23,000               | 23,000               | 10,000               | 2,010,000            | -                    | 2,000,000            | 36,000              | 2,036,000           | -                   | -                   | 69,000                 | 6,069,000             |
| Sub-Total Community Services Fund              | \$ 28,041,700        | \$ 5,294,500         | \$ 5,278,700         | \$ 8,176,500         | \$ 11,637,500        | \$ 6,526,675         | \$ 8,103,475         | \$ 1,996,790        | \$ 4,628,990        | \$ 4,570,165        | \$ 3,045,790        | \$ 26,564,630          | \$ 32,694,456         |
| Beaches  | 485,000              | 5,272,500            | 7,122,500            | 529,000              | 529,000              | 1,185,000            | 985,000              | 35,000              | 35,000              | 54,250              | 54,250              | 7,075,750              | 8,725,750             |
| Internal Services                              |                      |                      |                      |                      |                      |                      |                      |                     |                     |                     |                     |                        |                       |
| Fleet  | -                    | 12,000               | 12,000               | 42,000               | 42,000               | 18,000               | 18,000               | -                   | -                   | -                   | -                   | 72,000                 | 72,000                |
| Buildings                                      | -                    | -                    | -                    | 21,200               | 21,200               | 45,000               | 45,000               | -                   | -                   | 45,000              | 45,000              | 111,200                | 111,200               |
| Sub-Total Internal Services Fund               | \$ -                 | \$ 12,000            | \$ 12,000            | \$ 63,200            | \$ 63,200            | \$ 63,000            | \$ 63,000            | \$ -                | \$ -                | \$ 45,000           | \$ 45,000           | \$ 183,200             | \$ 183,200            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 44,633,400</b> | <b>\$ 25,363,000</b> | <b>\$ 34,056,200</b> | <b>\$ 21,331,700</b> | <b>\$ 30,810,700</b> | <b>\$ 22,993,375</b> | <b>\$ 29,620,175</b> | <b>\$ 4,884,610</b> | <b>\$ 8,343,490</b> | <b>\$ 5,552,415</b> | <b>\$ 5,131,040</b> | <b>\$ 80,125,100</b>   | <b>\$ 107,961,605</b> |

- **DRAFT Update of Multi-Year Capital Plan:**
  - **FY2023/24 Funding Requirement = \$34,056,200**
    - *Utility Fund – Effluent Pipeline and Storage Tank*
    - *Beach Fund – Incline Beach House*
  - **Five-Year Funding Requirement = \$107,961,605**
  - **Ten-Year Funding Requirement = \$132,911,175**



## Capital Improvement Project Summary Report

Run Date: 2/13/23

|                                   | Updated<br>FY 2024 | Updated<br>FY 2025 | Updated<br>FY 2026 | Update<br>FY 2027 | Updated<br>FY 2028 | Updated<br>5-Yr Total |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-----------------------|
| <b>CIP FINANCING PLAN</b>         |                    |                    |                    |                   |                    |                       |
| <b>General Fund</b>               |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ -               | \$ -               | \$ 33,000          | \$ -              | \$ 30,000          | \$ 63,000             |
| Fund Balance                      | 295,000            | 350,000            | 72,000             | 157,500           | -                  | 874,500               |
| Grants                            |                    |                    |                    |                   |                    |                       |
| Debt                              |                    |                    |                    |                   |                    |                       |
| Transfer In / (Out)               |                    |                    |                    |                   |                    |                       |
| Sub-Total General Fund            | \$ 295,000         | \$ 350,000         | \$ 105,000         | \$ 157,500        | \$ 30,000          | \$ 937,500            |
| <b>Utility Fund</b>               |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ 3,034,250       | \$ 2,883,000       | \$ 5,980,700       | \$ 3,522,000      | \$ 1,956,000       | \$ 17,375,950         |
| Fund Balance                      | 1,000,000          | 1,000,000          |                    |                   |                    | \$ 2,000,000          |
| Grants                            | 3,841,750          | -                  | -                  | -                 | -                  | \$ 3,841,750          |
| Debt                              | 13,472,000         | 14,348,000         | 14,383,000         |                   |                    | \$ 42,203,000         |
| Sub-Total Utility Fund            | \$ 21,348,000      | \$ 18,231,000      | \$ 20,363,700      | \$ 3,522,000      | \$ 1,956,000       | \$ 65,420,700         |
| <b>Community Services Fund</b>    |                    |                    |                    |                   |                    |                       |
| Current Revenues / Facility Fees  | \$ 2,337,500       | \$ 6,937,500       | \$ 4,503,475       | \$ 4,368,990      | \$ 3,045,790       | \$ 21,193,255         |
| Fund Balance                      | 2,691,200          | 200,000            | -                  | 260,000           | -                  | 3,151,200             |
| Grants                            | 250,000            |                    |                    |                   |                    | 250,000               |
| Debt                              |                    |                    |                    |                   |                    | -                     |
| Unfunded                          |                    | 4,500,000          | 3,600,000          |                   |                    | 8,100,000             |
| Sub-Total Community Services Fund | \$ 5,278,700       | \$ 11,637,500      | \$ 8,103,475       | \$ 4,628,990      | \$ 3,045,790       | \$ 32,694,455         |
| <b>Beach Fund</b>                 |                    |                    |                    |                   |                    |                       |
| Current Revenues / Facility Fees  | \$ 822,500         | \$ 329,000         | \$ 985,000         | \$ 35,000         | \$ 54,250          | \$ 2,225,750          |
| Fund Balance                      | 200,000            | 200,000            | -                  | -                 | -                  | 400,000               |
| Grants                            |                    |                    |                    |                   |                    | -                     |
| Debt                              |                    |                    |                    |                   |                    | -                     |
| Unfunded                          | 6,100,000          |                    |                    |                   |                    | 6,100,000             |
| Sub-Total Beach Fund Fund         | \$ 7,122,500       | \$ 529,000         | \$ 985,000         | \$ 35,000         | \$ 54,250          | \$ 8,725,750          |
| <b>Internal Service Fund(s)</b>   |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ 12,000          | \$ 63,200          | \$ 63,000          | \$ -              | \$ 45,000          | \$ 183,200            |
| Fund Balance                      |                    |                    |                    |                   |                    |                       |
| Grants                            |                    |                    |                    |                   |                    |                       |
| Debt                              |                    |                    |                    |                   |                    |                       |
| Sub-Total Internal Service Fund   | \$ 12,000          | \$ 63,200          | \$ 63,000          | \$ -              | \$ 45,000          | \$ 183,200            |
| <b>District-Wide - All Funds</b>  |                    |                    |                    |                   |                    |                       |
| Current Revenues                  | \$ 6,206,250       | \$ 10,212,700      | \$ 11,565,175      | \$ 7,925,990      | \$ 5,131,040       | \$ 41,041,155         |
| Fund Balance                      | 4,186,200          | 1,750,000          | 72,000             | 417,500           | -                  | 6,425,700             |
| Grants                            | 4,091,750          | -                  | -                  | -                 | -                  | 4,091,750             |
| Debt                              | 13,472,000         | 14,348,000         | 14,383,000         | -                 | -                  | 42,203,000            |
| Unfunded                          | 6,100,000          | 4,500,000          | 3,600,000          | -                 | -                  | 14,200,000            |
| Total District-wide - All Funds   | \$ 34,056,200      | \$ 30,810,700      | \$ 29,620,175      | \$ 8,343,490      | \$ 5,131,040       | \$ 107,961,605        |



# **BOARD PRIORITY PROJECTS**



# Board Priority Projects



## 2023 Capital Improvement Project Summary Report - Board Priority Projects

Run Date: 2/24/2022

| Department<br>Description | Project #  | Project Title  | Approved<br>2023 | Approved<br>2024 | Updated<br>2024 | Approved<br>2025 | Updated<br>2025 | Approved<br>2026 | Updated<br>2026 | Approved<br>2027 | Updated<br>2027 | Plan<br>2028 | Updated<br>2028 | Approved<br>5-YR Total | Updated<br>5-YR Total |
|---------------------------|------------|--|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|--------------|-----------------|------------------------|-----------------------|
| Sewer                     | 25245S1010 | Effluent Pipeline Project  | 10,000,000       | 10,000,000       | 14,938,000      | 10,000,000       | 14,300,000      | 10,000,000       | 14,507,000      | -                | -               | -            | -               | 30,000,000             | 49,507,000            |
|                           | 25995S2010 | Effluent Pond Lining / Storage Tank  | 3,000,000        | 2,250,000        | 2,950,000       | -                | -               | -                | -               | -                | -               | -            | -               | 2,250,000              | 2,950,000             |
| Golf                      | 3241L2001  | Mountain Golf Cart Path Replacement - Phase II   | 1,100,000        | -                | -               | -                | -               | -                | -               | -                | -               | -            | -               | -                      | -                     |
| Ski                       | 3499CE2201 | Installation RFID - Software and Gantries  | 410,000          | -                | -               | -                | -               | -                | -               | -                | -               | -            | -               | -                      | -                     |
| Ski Master Plan           | 3653BD1502 | 2015 Ski Area Master Plan Implementation - Phase 2<br>Snowflake Lodge and Activities       | -                | 250,000          | 350,000         | 4,500,000        | 4,500,000       | -                | -               | -                | -               | -            | -               | 4,750,000              | 4,750,000             |
|                           | 3653BD1503 | 2015 Ski Area Master Plan Implementation - Phase 3<br>Mountain Trail and Lift Improvements | -                | -                | -               | -                | -               | -                | -               | 19,500           | -               | 19,500       | -               | 19,500                 | 19,500                |
|                           | 3653BD1504 | 2015 Ski Area Master Plan Implementation - Phase 4<br>Mountain Lift Improvements           | -                | -                | -               | -                | -               | -                | -               | -                | -               | -            | -               | -                      | -                     |
| Parks                     | 4378L2104  | IVGID Community Dog Park   | 100,000          | 1,000,000        | -               | -                | 1,000,000       | -                | -               | -                | -               | -            | -               | 1,000,000              | 1,000,000             |
|                           | 4378BD2202 | Skate Park Enhancement   | 10,000           | 150,000          | 250,000         | 20,000           | -               | 10,000           | -               | -                | -               | -            | -               | 180,000                | 250,000               |
| Beaches                   | 3973L11302 | Incline Beach Facility Replacement   | -                | 3,250,000        | 5,100,000       | -                | -               | -                | -               | -                | -               | -            | -               | 3,250,000              | 5,100,000             |
|                           | 3972BD2101 | Ski Beach Boat Ramp Improvement Project  | -                | -                | 1,500,000       | 20,000           | -               | 715,000          | -               | -                | -               | -            | -               | 735,000                | 1,500,000             |
|                           | 3972BD2102 | Beach Access Improvements  | 200,000          | 200,000          | 300,000         | 200,000          | 200,000         | -                | -               | -                | -               | -            | -               | 400,000                | 400,000               |

### CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

|  | Approved<br>2023     | Approved<br>2024     | Updated<br>2024      | Approved<br>2025     | Updated<br>2025      | Approved<br>2026     | Updated<br>2026      | Approved<br>2027 | Updated<br>2027 | Plan<br>2028     | Updated<br>2028  | Approved<br>5-YR Total | Updated<br>5-YR Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------|-----------------|------------------|------------------|------------------------|-----------------------|
| General Fund                                   | \$ 100,000           | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -             | \$ -            | -                | -                | \$ -                   | \$ -                  |
| Utility Fund                                   |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Shared   |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Water  |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Sewer  | 13,000,000           | 12,250,000           | 17,489,000           | 10,000,000           | 14,500,000           | 10,000,000           | 14,500,000           | -                | -               | -                | -                | 32,250,000             | 46,489,000            |
| Sub-Total Utility Fund                         | \$ 13,000,000        | \$ 12,250,000        | \$ 17,489,000        | \$ 10,000,000        | \$ 14,500,000        | \$ 10,000,000        | \$ 14,500,000        | \$ -             | \$ -            | \$ -             | \$ -             | \$ 32,250,000          | \$ 46,489,000         |
| Community Services Fund                        |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Golf - Championship                            |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Golf - Mountain                                | 1,100,000            | -                    | -                    | -                    | -                    | -                    | -                    | -                | -               | -                | -                | -                      | -                     |
| Facilities                                     |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Ski  | 410,000              | 250,000              | 250,000              | 4,500,000            | 4,500,000            | -                    | -                    | -                | -               | 13,500           | 13,500           | 4,763,500              | 4,763,500             |
| Recreation                                     |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| CS Admin                                       |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Parks  | 10,000               | 1,150,000            | 250,000              | 20,000               | 1,000,000            | 10,000               | -                    | -                | -               | -                | -                | 1,180,000              | 1,250,000             |
| Tennis   |                      |                      |                      |                      |                      |                      |                      |                  |                 |                  |                  |                        |                       |
| Sub-Total Community Services Fund              | \$ 1,520,000         | \$ 1,400,000         | \$ 500,000           | \$ 4,520,000         | \$ 5,500,000         | \$ 10,000            | \$ -                 | \$ -             | \$ -            | \$ 13,500        | \$ 13,500        | \$ 5,943,500           | \$ 6,013,500          |
| Beaches  | 200,000              | 3,450,000            | 7,800,000            | 220,000              | 200,000              | 715,000              | -                    | -                | -               | -                | -                | 4,385,000              | 8,000,000             |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b> | <b>\$ 14,820,000</b> | <b>\$ 17,100,000</b> | <b>\$ 25,789,000</b> | <b>\$ 14,740,000</b> | <b>\$ 20,200,000</b> | <b>\$ 10,725,000</b> | <b>\$ 14,500,000</b> | <b>\$ -</b>      | <b>\$ -</b>     | <b>\$ 19,500</b> | <b>\$ 19,500</b> | <b>\$ 42,584,500</b>   | <b>\$ 60,508,500</b>  |

# Effluent Pipeline Project

- Current Status – Granite Construction (CMAR) is currently bidding the Project and receiving sub-contractor bids.
- Next Steps – Award of CMAR Construction Contract for Year 1 Construction Season; Finalize SRF Loan Document(s) and Bond Documents.
- Next Board Action –
  - SRF Loan and Bond Authorization – March 22, 2023
  - Award CMAR Construction Contract – April 12, 2023
- Schedule – Construction start May 1, 2023. Multi-year project.
- Project Cost Estimate: \$60.8 million
- Funding Status: \$15.46 million fund balance reserved
  - \$10.0 million appropriated FY2022/23
  - \$14.5 million proposed for FY2023/24

## Funding Sources:

Identified for (partial) Debt Financing - (Utility Rate-Supported)

Pre-approved for low-interest State Revolving Fund Loan

Seeking Federal funding support (would reduce SRF Loan amount)

# Effluent Pond Lining Project

- Current Status – 100% design plans nearly complete; Environmental Assessment being developed.
- Next Steps – Seeking information from permitting agencies to incorporate into final plan set.
- Next Board Action – Award CMAR Construction Contract.
- Schedule – Construction to begin May 2024
- Project Cost Estimate: \$7.06 million (incl. Non-Federal cost-share)
- Funding Status: \$4.07 million appropriated FY2023/23 (incl. carry-over)  
\$2.99 million proposed budgeted in FY2023/24
  
- Funding Source:
  - Pursuing 75% funding contribution through Army Corps of Engineers
  - Required 25% local funding, including non-federal cost share.

# Snowflake Lodge Improvements

- Current Status – Ski Master Plan Project – Advanced
- Next Steps – Diamond Peak Advisory Committee Review and Recommendations
- Schedule – Design FY2023/24  
Construction FY2024/25
- Project Cost Estimate: \$4,750,000 (est.) – Scope TBD
- Funding Status: Proposed FY2023/24 \$250,000 (design – under review)
- Funding Source: Design – Community Services Fund – fund balance  
Construction - \$4,500,000 (UNFUNDED)

# Ski Master Plan (Phase 3 & Phase 4)

- Phase 3 – Winter Mountain Improvements
  - Snowmaking Infrastructure (Diamondback and Freeway)
  - Slope Grading
  - Spillway Lift (new)
  
  - Multi-Year Plan – includes \$3.1 million (FY2028/29) – old estimate
  
- Phase 4 – Backside Lift
  - Multi-Year Plan includes \$3.0 million (FY2028/29)
  - Requires Special Use Permit

# Incline Village Community Dog Park

- Current Status – Final stages of narrowing site selection to two potential sites
- Next Steps – Community survey to launch March 1<sup>st</sup>
- Next Board Action – Receive Committee recommendation on preferred site and project scope.
- Schedule – Construction planned for FY2024/25
- Project Cost Estimate: \$1,175,000
- Funding Status: Planning / Design - \$100,000 FY2022/23 – General Fund  
Construction - \$1,000,000 included for FY2024/55
- Funding Source: \$100,000 General Fund Contribution (Design)  
*Plan contemplates community contributions for 50% of Construction Cost (\$500,000)*

# Skate Park Enhancement

- Current Status – New Project
- Next Steps – Award contract to design consultant
- Next Board Action – Award design Fall 2023
- Schedule – Design Fall 2023  
Construction 2024.
- Project Cost Estimate: \$250,000 (high level estimate)
- Funding Status: FY2022/23 - \$10,000  
FY2023/24 - \$250,000 construction  
FY2025 & FY2026 - \$30,000 site improvements (TBD)
- Funding Source: Secured \$250,000 grant from Washoe County

# Incline Beach House Improvement Project

- Current Status – Preliminary project alternatives of Incline Beach House Project were discussed at February 8<sup>th</sup> Board meeting.
- Next Steps – Board identified opportunity for community survey to inform project scope / funding level.
- Next Board Action – Develop, conduct and review survey results
- Schedule – TBD
- Project Cost Estimate: up to \$6.1 million
- Funding Status: \$100,000 planning funds in FY2022/23  
FY2023/24 - \$6,100,000 proposed
- Funding Source:  
Unfunded - Identified for Potential Debt Financing - (Beach Fund)



# Beaches Access Improvement Project

- Current Status – New Project
- Next Steps – Board Input following Needs Assessment and Alternatives for improvements
- Next Board Action – Presentation of alternatives – March 22, 2023
- Schedule – TBD
- Project Cost Estimate: TBD
- Funding Status: FY2022/23 - \$200,000 appropriated  
FY2023/24 – \$200,000 proposed  
FY2024/25 - \$200,000 proposed
- Funding Source: Beach Fund

# Ski Beach Boat Ramp Improvement Project

- Current Status – Focus on Safety Improvements
- Next Steps – Develop scope of improvements
- Next Board Action – TBD
- Schedule – Scoping FY2022/23, Construction FY2023/24
- Project Cost Estimate: \$600,000 (down-scoped)
- Funding Status: FY2022/23 - \$100,000 appropriated  
FY2024/25 - \$500,000 proposed (construction)
  
- Funding Source: Beach Fund



# **MULTI-YEAR CIP PLAN DRAFT FY2022/23 UPDATE**

**GENERAL FUND**

**UTILITY FUND**

**COMMUNITY SERVICES FUND**

**BEACH FUND**

# General Fund

| Department Description         | Project#                  | Project Title                                   | Project Manager          | Approved FY 2023 | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 5-YR Total | Updated 5-Yr Total |
|--------------------------------|---------------------------|---|--------------------------|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------|
| <b>General Fund</b>            |                           |   |                          |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |
| Accounting/Information Systems | 1213BD2106                | Network Closet Updates (HVAC)                   | Buildings Superintendent | 15,000           | 25,000           | 25,000          | 25,000           | 25,000          |                  |                 |                  |                |                 |                 | 50,000              | 50,000             |
|                                | 1213CE1501                | Wireless Controller Upgrade                     | Director of IT           |                  |                  |                 |                  |                 | 72,000           | 72,000          |                  |                |                 |                 | 72,000              | 72,000             |
|                                | 1213CE2101                | Power Infrastructure Improvements               | Director of IT           | 38,000           | 75,000           | 75,000          |                  |                 |                  |                 | 27,500           | 27,500         |                 |                 | 102,500             | 102,500            |
|                                | 1213CE2102                | Network Upgrades - Switches                     | Director of IT           | 210,000          | 95,000           | 195,000         | 50,000           | 50,000          |                  |                 | 95,000           | 95,000         |                 |                 | 240,000             | 340,000            |
|                                | 1213CE2104                | Fiber Installation/Replacement                  | Director of IT           | 25,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |
|                                | 1213CE2105                | Security Cameras                                | Director of IT           | 100,000          |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |
|                                | 1213CO1505                | Server Storage and Computing                    | Director of IT           |                  |                  |                 | 275,000          | 275,000         |                  |                 |                  |                |                 |                 | 275,000             | 275,000            |
|                                | Rolling Stock             | Fleet/Vehicle Replacement                       | Fleet Superintendent     | -                | -                | -               | -                | -               | 33,000           | 33,000          |                  |                |                 |                 | 63,000              | 63,000             |
|                                | <b>Total</b>              |   |                          | <b>388,000</b>   | <b>195,000</b>   | <b>295,000</b>  | <b>350,000</b>   | <b>350,000</b>  | <b>105,000</b>   | <b>105,000</b>  | <b>122,500</b>   | <b>122,500</b> | <b>30,000</b>   | <b>30,000</b>   | <b>802,500</b>      | <b>902,500</b>     |
| General                        | 1099BD1701                | Administration Services Building                | Engineering Manager      |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |
|                                | 1099OE1401                | Admin Printer Copier Reploement - 893 Southwood | District Clerk           |                  |                  |                 |                  |                 |                  |                 | 35,000           | 35,000         |                 |                 | 35,000              | 35,000             |
|                                | 4378LD104                 | M/SID Community Dog Park                        |                          | 100,000          |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |
|                                | 1099CE2201                | Board Meeting - Technology                      | Director of IT           | 30,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |
|                                | <b>Total</b>              |   |                          | <b>130,000</b>   |                  |                 |                  |                 |                  |                 | <b>35,000</b>    | <b>35,000</b>  |                 |                 | <b>35,000</b>       | <b>35,000</b>      |
|                                | <b>Total General Fund</b> |   |                          | <b>518,000</b>   | <b>195,000</b>   | <b>295,000</b>  | <b>350,000</b>   | <b>350,000</b>  | <b>105,000</b>   | <b>105,000</b>  | <b>157,500</b>   | <b>157,500</b> | <b>30,000</b>   | <b>30,000</b>   | <b>837,500</b>      | <b>937,500</b>     |

# General Fund CIP Update – Highlights

- Update of Information Technology infrastructure and capital equipment plan
  - NexGen Firewall Upgrade
  - Transition to Microsoft Office 365
  
- Administration Bldg. – New Project (?) - UNFUNDED
  - Update Building assessment
  - Tenant Improvements – functionality
  - ADA improvements
  
- Evaluate project alternatives based on cost estimates

# Utility Fund

| CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY | Approved<br>FY 2023 | Approved<br>FY 2024 | Updated<br>FY 2024 | Approved<br>FY 2025 | Updated<br>FY 2025 | Approved<br>FY 2026 | Updated<br>FY 2026 | Approved<br>FY 2027 | Update<br>FY 2027 | Planned<br>FY 2028 | Updated<br>FY 2028 | Approved<br>5-YR Total | Updated<br>5-Yr Total |
|--|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|-------------------|--------------------|--------------------|------------------------|-----------------------|
| Utility Fund                             |                     |                     |                    |                     |                    |                     |                    |                     |                   |                    |                    |                        |                       |
| Shared                                   | 143,700             | 398,000             | 581,000            | 428,000             | 1,396,000          | 770,700             | 1,020,700          | 980,320             | 1,207,000         | 31,000             | 31,000             | 2,608,020              | 4,235,700             |
| Water                                    | 1,095,000           | 1,026,000           | 2,338,000          | 995,000             | 1,495,000          | 2,270,000           | 2,770,000          | 970,000             | 1,450,000         | 600,000            | 1,250,000          | 5,861,000              | 9,303,000             |
| Sewer                                    | 13,750,000          | 13,165,000          | 18,429,000         | 10,790,000          | 15,340,000         | 12,073,000          | 16,573,000         | 745,000             | 865,000           | 222,000            | 675,000            | 36,995,000             | 51,882,000            |
| Sub-Total Utility Fund                   | \$ 15,588,700       | \$ 14,589,000       | \$ 21,348,000      | \$ 12,213,000       | \$ 18,231,000      | \$ 15,113,700       | \$ 20,363,700      | \$ 2,695,320        | \$ 3,522,000      | \$ 853,000         | \$ 1,956,000       | \$ 45,467,020          | \$ 65,420,700         |

# Utility Fund CIP Update – Modified Projects

- **Effluent Pipeline Project** – Funding in Capital Plan updated per 90%-design estimates; construction to commence Spring 2023. Board action pending to approved financing plan and award construction contract. Multi-year project.
- **Effluent Storage Tank** – Funds in the amount of \$3M added to FY 2023/35 to reflect planned construction schedule; secured 75% Federal grant.
- **Watermain Replacement Projects** - Funding has been increased over 5-year plan (to \$4.5 million).
- **Water Pump Station 2-1 Improvements** – Funding included in FY2023/24 to \$400,000 .
- **New Projects –**
  - **Lab Equipment - \$250,000**
  - **Fire Hydrant Replacement Project - \$250,000**
  - **BCWDP Emergency Generator Fuel Tank - \$250,000**
- **Public Works Billing Software** – Funding (\$200,000) deferred to FY2024/25

# Community Services Fund

| CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY | Approved<br>FY 2023 | Approved<br>FY 2024 | Updated<br>FY 2024 | Approved<br>FY 2025 | Updated<br>FY 2025 | Approved<br>FY 2026 | Updated<br>FY 2026 | Approved<br>FY 2027 | Update<br>FY 2027 | Planned<br>FY 2028 | Updated<br>FY 2028 | Approved<br>5-YR Total | Updated<br>5-Yr Total |
|--|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|-------------------|--------------------|--------------------|------------------------|-----------------------|
| Community Services Fund                  |                     |                     |                    |                     |                    |                     |                    |                     |                   |                    |                    |                        |                       |
| Golf - Championship                      | 334,700             | 449,900             | 329,500            | 929,300             | 915,300            | 554,880             | 540,880            | 575,270             | 637,270           | 2,229,000          | 547,200            | 4,738,350              | 2,970,150             |
| Golf - Mountain                          | 1,138,000           | 723,200             | 636,200            | 322,500             | 289,000            | -                   | 100,000            | -                   | 94,000            | 859,000            | 908,000            | 1,904,700              | 2,027,200             |
| Facilities                               | 10,000              | 12,000              | 12,000             | 75,000              | 150,000            | 80,875              | 53,375             | 81,620              | 81,620            | 35,090             | 35,090             | 284,685                | 332,085               |
| Ski                                      | 823,000             | 2,268,900           | 2,917,000          | 5,333,500           | 5,695,000          | 5,541,100           | 4,919,400          | 668,800             | 965,000           | 827,500            | 959,500            | 14,639,800             | 15,465,900            |
| Recreation                               | 25,806,000          | 70,000              | 470,000            | 1,007,200           | 1,182,200          | 139,820             | 289,820            | 273,000             | 273,000           | -                  | -                  | 1,490,020              | 2,215,020             |
| C/S Admin                                | -                   | 64,000              | 64,000             | -                   | -                  | -                   | -                  | -                   | -                 | 64,000             | 64,000             | 128,000                | 128,000               |
| Parks                                    | 130,000             | 1,683,500           | 827,000            | 499,000             | 1,396,000          | 210,000             | 200,000            | 362,100             | 542,100           | 555,575            | 532,000            | 3,310,175              | 3,487,100             |
| Tennis                                   | -                   | 23,000              | 23,000             | 10,000              | 2,010,000          | -                   | 2,000,000          | -                   | 36,000            | -                  | -                  | 69,000                 | 6,069,000             |
| Sub-Total Community Services Fund        | \$ 28,041,700       | \$ 5,294,500        | \$ 5,278,700       | \$ 8,176,500        | \$ 11,637,500      | \$ 6,526,675        | \$ 8,103,475       | \$ 1,996,790        | \$ 4,628,990      | \$ 4,570,165       | \$ 3,095,790       | \$ 26,564,630          | \$ 32,694,456         |



# Community Services CIP Update

## ■ **Championship Golf Course:**

- Removed Cart Barn Replacement Project (\$1,400,000)

## ■ **Mountain Golf Course:**

- Deferred Washpad Improvements to Fy2025/26
- Golf Cart Fleet Replacement (58):
  - Planned replacement in FY2023/24 (lease expiration)
  - Evaluating purchase option of existing carts
  - Retaining gas-powered carts requires planning for Fuel Storage Tank replacement
  - Transition to electric carts requires electric system upgrades

## ■ **Diamond Peak**

- Base Lodge Walk-in Cooler Project FY2023/24 - \$800,000
- Increased funding for Snowmaking Infrastructure improvements- \$650,000
- Crystal Lift Improvements – funding increased by \$500,000 thru FY2027/28

# Community Services CIP Update

## ■ Parks –

- Funding augmentation for Preston Field Retaining Wall (to \$500,000)

## ■ Tennis Center

### □ Funding added for reconstruction of tennis courts

- Courts 5-7: \$2.0 million FY2024/25
- Courts 3-4: \$2.0 million FY2025/26
- Courts 1-2: \$2.0 million FY2026/27

## ■ Recreation Center

- HVAC System Replacement - \$500,000 over 3 years (NEW)
- Upstairs Lighting Upgrades - \$175,000 FY2023/24 – (New)
- Landscaping Improvements - \$50,000 FY2023/24 (New)
- Recreation Center Gym Expansion – New (TBD)

# Beach Fund

| Department Description | Project #     | Project Title   | Project Manager          | Approved FY 202 | Approved FY 202 | Updated FY 202 | Approved FY 202 | Updated FY 202 | Approved FY 202 | Updated FY 202 | Approved FY 202 | Update FY 202 | Planned FY 202 | Updated FY 202 | Approved 5-Yr Tot | Updated 5-Yr Tot |
|------------------------|---------------|---|--------------------------|-----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|---------------|----------------|----------------|-------------------|------------------|
| Beaches                |               |   |                          |                 |                 |                |                 |                |                 |                |                 |               |                |                |                   |                  |
|                        | 3973LI302     | Incline Beach Facility Replacement                              | Senior Engineer          |                 | 3,250,000       | 6,100,000      | -               |                |                 |                |                 |               |                |                | 3,250,000         | 6,100,000        |
|                        | 3972BD1501    | Beaches Flatcape and Retaining Wall Enhancement and Replacement | Senior Engineer          | 55,000          | 55,000          | 55,000         | 55,000          | 55,000         |                 |                |                 |               |                |                | 110,000           | 110,000          |
|                        | 3972BD1710    | Storage Container Replacement                                   |                          |                 |                 |                |                 |                |                 |                |                 |               | 40,000         | 40,000         | 40,000            | 40,000           |
|                        | 3972FF1205    | All Beaches Picnic Tables                                       |                          |                 |                 |                |                 |                |                 |                |                 |               | 14,250         | 14,250         | 14,250            | 14,250           |
|                        | 3972BD2101    | Ski Beach Boat Ramp Improvement Project                         | Engineering Manager      | 100,000         | 1,500,000       | 500,000        |                 |                |                 |                |                 |               |                |                | 1,500,000         | 500,000          |
|                        | 3999BD1708    | Ski Beach Bridge Replacement                                    | Senior Engineer          | 120,000         |                 |                |                 |                |                 |                |                 |               |                |                |                   |                  |
|                        | 3999LI1902    | Burnt Cedar Beach Eastern Stormwater Improvements               | Senior Engineer          |                 |                 |                |                 |                | 190,000         |                |                 |               |                |                | 190,000           |                  |
|                        | 3999FF2201    | Beach Furnishings   | Parks Superintendent     | 10,000          | 10,000          | 10,000         | 10,000          | 10,000         | 10,000          |                | 10,000          | 10,000        |                | 40,000         | 30,000            |                  |
|                        | 3999ME2202    | Central Irrigation Controller Upgrades                          | Parks Superintendent     |                 |                 |                | 30,000          | 30,000         |                 |                |                 |               |                | 30,000         | 30,000            |                  |
|                        | 3999BD2203    | Third Creek Fence Redesign and Replacement                      | Parks Superintendent     |                 |                 |                | 15,000          | 15,000         |                 |                |                 |               |                | 15,000         | 15,000            |                  |
|                        | 3999LI2204    | Ski and Incline Beach Landscape Enhancement                     | Parks Superintendent     |                 |                 |                | 15,000          | 15,000         |                 |                |                 |               |                | 15,000         | 15,000            |                  |
|                        | 3972BD2102    | Beach Access Improvements                                       | Senior Engineer          | 200,000         | 200,000         | 200,000        | 200,000         | 200,000        |                 |                |                 |               |                | 400,000        | 400,000           |                  |
|                        | 3972BD1301    | Reconstruct Pavement - Ski Beach                                | Senior Engineer          |                 | 250,000         | 250,000        |                 |                |                 |                |                 |               |                | 250,000        | 250,000           |                  |
|                        | 3972LI202     | Pavement Reconstruction - Burnt Cedar Beach                     | Senior Engineer          |                 |                 |                |                 |                | 835,000         | 835,000        |                 |               |                | 835,000        | 835,000           |                  |
|                        | 3972FS1701    | Replace Playgrounds - Beaches                                   | Senior Engineer          | -               | 7,500           | 7,500          | 150,000         | 150,000        | 150,000         | 150,000        |                 |               |                | 307,500        | 307,500           |                  |
|                        | 3999BD1703    | Replace Ski Beach Entrance Gate                                 | Buildings Superintendent |                 |                 |                |                 |                |                 |                | 25,000          | 25,000        |                | 25,000         | 25,000            |                  |
|                        | Rolling Stock | Fleet / Vehicle Replacement - Beaches                           | Fleet Superintendent     |                 |                 |                | 54,000          | 54,000         |                 |                |                 |               |                | 54,000         | 54,000            |                  |
|                        | Total         |   |                          | 465,000         | 5,272,500       | 7,122,500      | 529,000         | 529,000        | 1,185,000       | 985,000        | 35,000          | 35,000        | 54,250         | 54,250         | 7,015,750         | 8,725,750        |

# Beaches CIP Update

- **Incline Beach Facility Replacement** – Increased funding to up to \$6.1 million (FY2023/24).
  
- **Beach Access Improvements**
  - \$200,000 per year (FY2023/24 and FY2024/25)
  
- **Ski Beach Pavement Reconstruction**
  - \$250,000 (FY2023/24)
  
- **Ski Beach Boat Ramp Improvement Project**
  - Funding has been reduced to \$500,000 (safety improvements)

# Fleet Replacement Plan

| FLEET REPLACEMENT PLAN SUMMARY          |              | Approved<br>FY 2024 | Updated<br>FY 2024 | Approved<br>FY 2025 | Updated<br>FY 2025 | Approved<br>FY 2026 | Updated<br>FY 2026 | Approved<br>FY 2027 | Update<br>FY 2027 | Planned<br>FY 2028 | Updated<br>FY 2028 | Approved<br>5-YR Total | Updated<br>5-Yr Total |
|---|--------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|-------------------|--------------------|--------------------|------------------------|-----------------------|
| General Fund                            |              | \$ -                | \$ -               | \$ -                | \$ -               | \$ 33,000           | \$ 33,000          | \$ -                | \$ -              | \$ 30,000          | \$ 30,000          | \$ 63,000              | \$ 63,000             |
| Utility Fund                            |              |                     |                    |                     |                    |                     |                    |                     |                   |                    |                    |                        |                       |
| Shared                                  | 198,000      | 81,000              | 428,000            | 446,000             | 741,700            | 741,700             | 901,000            | 877,000             | 31,000            | 31,000             | 2,209,700          | 2,178,700              |                       |
| Water                                   | 31,000       | 38,000              | -                  | -                   | -                  | -                   | -                  | -                   | -                 | -                  | 31,000             | 38,000                 |                       |
| Sewer                                   | 165,000      | 85,000              | -                  | -                   | 198,000            | 198,000             | -                  | 90,000              | 47,000            | -                  | 410,000            | 353,000                |                       |
| Sub-Total Utility Fund                  | \$ 394,000   | \$ 184,000          | \$ 428,000         | \$ 446,000          | \$ 939,700         | \$ 939,700          | \$ 901,000         | \$ 967,000          | \$ 78,000         | \$ 31,000          | \$ 2,740,700       | \$ 2,567,700           |                       |
| Community Services Fund                 |              |                     |                    |                     |                    |                     |                    |                     |                   |                    |                    |                        |                       |
| Golf - Championship                     | 281,900      | 146,000             | 209,300            | 195,300             | 185,000            | 171,000             | 282,800            | 344,800             | 453,800           | 227,000            | 1,412,800          | 1,084,100              |                       |
| Golf - Mountain                         | 22,000       | 35,000              | 310,500            | 277,000             | -                  | -                   | -                  | 94,000              | 59,000            | 108,000            | 391,500            | 514,000                |                       |
| Facilities                              | -            | -                   | -                  | -                   | -                  | -                   | 40,000             | 40,000              | -                 | -                  | 40,000             | 40,000                 |                       |
| Ski                                     | 649,900      | 1,153,000           | 17,500             | 195,000             | 1,151,100          | 739,400             | 18,000             | 20,000              | 428,000           | 730,000            | 2,264,500          | 2,837,400              |                       |
| Recreation                              | -            | -                   | -                  | -                   | 45,800             | 45,800              | 35,000             | 35,000              | -                 | -                  | 80,800             | 80,800                 |                       |
| CS Admin                                | 64,000       | 64,000              | -                  | -                   | -                  | -                   | -                  | -                   | 64,000            | 64,000             | 128,000            | 128,000                |                       |
| Parks                                   | 28,500       | -                   | 149,000            | 46,000              | -                  | -                   | 147,100            | 147,100             | 105,575           | 82,000             | 428,175            | 275,100                |                       |
| Tennis                                  | -            | -                   | -                  | -                   | -                  | -                   | -                  | -                   | -                 | -                  | -                  | -                      |                       |
| Sub-Total Community Services Fund       | \$ 1,044,300 | \$ 1,398,000        | \$ 686,300         | \$ 713,300          | \$ 1,381,900       | \$ 956,200          | \$ 522,900         | \$ 680,900          | \$ 1,110,375      | \$ 1,211,000       | \$ 4,745,775       | \$ 4,959,400           |                       |
| Beaches                                 | -            | -                   | 54,000             | 54,000              | -                  | -                   | -                  | -                   | -                 | -                  | 54,000             | 54,000                 |                       |
| Internal Services                       |              |                     |                    |                     |                    |                     |                    |                     |                   |                    |                    |                        |                       |
| Fleet                                   | 12,000       | 12,000              | -                  | -                   | -                  | -                   | -                  | -                   | -                 | -                  | 12,000             | 12,000                 |                       |
| Buildings                               | -            | -                   | 21,200             | 21,200              | 45,000             | 45,000              | -                  | -                   | 45,000            | 45,000             | 111,200            | 111,200                |                       |
| Sub-Total Internal Services Fund        | \$ 12,000    | \$ 12,000           | \$ 21,200          | \$ 21,200           | \$ 45,000          | \$ 45,000           | \$ -               | \$ -                | \$ 45,000         | \$ 45,000          | \$ 123,200         | \$ 123,200             |                       |
| TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS | \$ 1,450,300 | \$ 1,594,000        | \$ 1,189,500       | \$ 1,234,500        | \$ 2,399,600       | \$ 1,973,900        | \$ 1,423,900       | \$ 1,647,900        | \$ 1,263,375      | \$ 1,317,000       | \$ 7,726,675       | \$ 7,767,300           |                       |

# Fleet Replacement Projects – District Wide

- Fleet / Rolling Stock Replacement Plan
  - Totals \$7.76 million over five-years (FY2023/24 – FY2027/28)
  - FY2023/24 Fleet Replacement requirement = \$1,594,000 (All Funds)
    - Increased by \$143,700
  
- Fleet Replacement Plan is informed by Useful Life of individual vehicles and equipment
  
- Decision on procurement vs deferral reviewed on a case-by-case basis
  - Not all vehicles are replaced solely on years in service
  
- Future consideration –
  - Establish CIP project for Vehicle Replacement by Fund/Venue
  - Informed by detailed Fleet/vehicle replacement plan
  - Board authorizes annual appropriations by fund/venue rather than individual vehicle.

# Capital Maintenance Projects

| CAPITAL PLAN - EXPENSE ITEMS              | Approved<br>FY 2024 | Updated<br>FY 2024  | Approved<br>FY 2025 | Updated<br>FY 2025  | Approved<br>FY 2026 | Updated<br>FY 2026  | Approved<br>FY 2027 | Update<br>FY 2027   | Planned<br>FY 2028 | Updated<br>FY 2028 | Approved<br>5-YR Total | Updated<br>5-Yr Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|------------------------|-----------------------|
| General Fund                              | \$ 155,000          | \$ 155,000          | \$ 140,000          | \$ 140,000          | \$ 140,000          | \$ 140,000          | \$ 140,000          | \$ 140,000          | \$ 71,100          | \$ 71,100          | \$ 646,100             | \$ 646,100            |
| Utility Fund                              |                     |                     |                     |                     |                     |                     |                     |                     |                    |                    |                        |                       |
| Shared                                    | 159,500             | 348,500             | 320,000             | 320,000             | 320,000             | 320,000             | 72,500              | 72,500              | 135,500            | 135,500            | 1,007,500              | 1,199,500             |
| Water                                     | 250,000             | 250,000             | 375,000             | 375,000             | 355,000             | 355,000             | 675,000             | 425,000             | -                  | 370,000            | 1,655,000              | 1,775,000             |
| Sewer                                     | 105,000             | 170,000             | 55,000              | 170,000             | 55,000              | 170,000             | 55,000              | 70,000              | 160,000            | 70,000             | 430,000                | 650,000               |
| Sub-Total Utility Fund                    | \$ 514,500          | \$ 768,500          | \$ 750,000          | \$ 865,000          | \$ 730,000          | \$ 845,000          | \$ 802,500          | \$ 567,500          | \$ 295,500         | \$ 575,500         | \$ 3,092,500           | \$ 3,621,500          |
| Community Services Fund                   |                     |                     |                     |                     |                     |                     |                     |                     |                    |                    |                        |                       |
| Golf - Championship                       | 25,000              | 25,000              | 25,000              | 25,000              | 5,000               | 5,000               | 35,000              | 80,500              | 18,950             | 18,950             | 108,950                | 154,450               |
| Golf - Mountain                           | 22,500              | 22,500              | 82,500              | 82,500              | 35,000              | 35,000              | 437,500             | 437,500             | 10,000             | 10,000             | 587,500                | 587,500               |
| Facilities                                | 68,000              | 68,000              | -                   | -                   | -                   | -                   | 55,500              | 55,500              | 87,150             | 87,150             | 210,650                | 210,650               |
| Ski                                       | 32,500              | 100,000             | 87,500              | 182,000             | 212,000             | 155,000             | 12,500              | 95,000              | 25,000             | 110,000            | 369,500                | 642,000               |
| Recreation                                | 23,000              | 23,000              | -                   | -                   | 41,000              | 41,000              | 6,000               | 6,000               | 6,000              | 6,000              | 76,000                 | 76,000                |
| CS Admin                                  | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                  | -                  | -                      | -                     |
| Parks                                     | 113,500             | 113,500             | 90,000              | 90,000              | 79,000              | 79,000              | 127,900             | 127,900             | 72,000             | 72,000             | 482,400                | 482,400               |
| Tennis                                    | 47,000              | 47,000              | 22,500              | 22,500              | 5,000               | 5,000               | 5,000               | 5,000               | 27,500             | 27,500             | 107,000                | 107,000               |
| Sub-Total Community Services Fund         | \$ 331,500          | \$ 399,000          | \$ 307,500          | \$ 402,000          | \$ 377,000          | \$ 320,000          | \$ 679,400          | \$ 807,400          | \$ 246,600         | \$ 331,600         | \$ 1,942,000           | \$ 2,260,000          |
| Beaches                                   | \$ 362,500          | \$ 362,500          | \$ 17,500           | \$ 17,500           | \$ 17,500           | \$ 17,500           | \$ 47,500           | \$ 47,500           | \$ 5,000           | \$ 5,000           | \$ 450,000             | \$ 450,000            |
| Internal Services                         |                     |                     |                     |                     |                     |                     |                     |                     |                    |                    |                        |                       |
| Fleet                                     | 12,000              | 12,000              | 42,000              | 42,000              | 18,000              | 18,000              | -                   | -                   | -                  | -                  | 72,000                 | 72,000                |
| Buildings                                 | -                   | -                   | 21,200              | 21,200              | 45,000              | 45,000              | -                   | -                   | -                  | -                  | 66,200                 | 66,200                |
| Sub-Total Internal Services Fund          | \$ 12,000           | \$ 12,000           | \$ 63,200           | \$ 63,200           | \$ 63,000           | \$ 63,000           | \$ -                | \$ -                | \$ -               | \$ -               | \$ 138,200             | \$ 138,200            |
| <b>TOTAL CAPITAL IMPROVEMENT PLAN PRO</b> | <b>\$ 1,375,500</b> | <b>\$ 1,697,000</b> | <b>\$ 1,278,200</b> | <b>\$ 1,487,700</b> | <b>\$ 1,327,500</b> | <b>\$ 1,385,500</b> | <b>\$ 1,669,400</b> | <b>\$ 1,562,400</b> | <b>\$ 618,200</b>  | <b>\$ 983,200</b>  | <b>\$ 6,268,800</b>    | <b>\$ 7,115,800</b>   |

*Projects not meeting the District's capitalization criteria are budgeted and/or recorded as operating expenditures in the fiscal year incurred.*

# Cost of Borrowing

| Sample Cost of Borrowing<br>(Excludes Cost of Issuance) |              |              |              |              |              |              |  |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--|
| Interest Rate<br>Amortization Period                    | 3.0%         |              | 4.0%         |              | 5.0%         |              |  |
|   | 20           | 30           | 20           | 30           | 20           | 30           |  |
| <b>Loan Amount</b>                                      |              |              |              |              |              |              |  |
| \$ 1,000,000  | \$ 67,216    | \$ 51,019    | \$ 73,582    | \$ 57,830    | \$ 80,243    | \$ 65,051    |  |
| \$ 5,000,000  | \$ 336,080   | \$ 255,095   | \$ 367,910   | \$ 289,150   | \$ 401,215   | \$ 325,255   |  |
| \$ 10,000,000   | \$ 672,160   | \$ 510,190   | \$ 735,820   | \$ 578,300   | \$ 802,430   | \$ 650,510   |  |
| \$ 20,000,000   | \$ 1,344,320 | \$ 1,020,380 | \$ 1,471,640 | \$ 1,156,600 | \$ 1,604,860 | \$ 1,301,020 |  |

| Estimated Annual Facility Fee Impact |        | 3.0% |     | 4.0% |     | 5.0% |     |
|--------------------------------------|--------|------|-----|------|-----|------|-----|
|                                      |        | 20   | 30  | 20   | 30  | 20   | 30  |
| Community Services                   | \$1.0M | 8    | 6   | 9    | 7   | 10   | 8   |
| Beach                                |        | 9    | 7   | 9    | 7   | 10   | 8   |
| Community Services                   | \$5.0M | 41   | 31  | 45   | 35  | 49   | 40  |
| Beach                                |        | 43   | 33  | 47   | 37  | 52   | 42  |
| Community Services                   | \$10M  | 82   | 62  | 90   | 70  | 98   | 79  |
| Beach                                |        | 87   | 66  | 95   | 75  | 104  | 84  |
| Community Services                   | \$20M  | 164  | 124 | 179  | 141 | 196  | 159 |
| Beach                                |        | 174  | 132 | 190  | 149 | 207  | 168 |



# Next Steps

- Refinement of Capital Improvement Plan
  - FY2023/24 Capital Budget
  - Five-Year Plan
  - Ten-Year Plan
  
- DRAFT Tentative Budget – March 22<sup>nd</sup>
  - FY2023/24 Operating Budgets
  - FY2023/24 Capital Budget
  - Facility Fee Allocations
  
- Tentative Budget - April 12<sup>th</sup>
  
- Final Budget Adoption – May 24<sup>th</sup>
  
- Form 4410LGF - Updated Five-Year Capital Plan with Department of Taxation - (July 12<sup>th</sup>)



Ten-Year Capital Improvement Project Summary Report

Run Date: 2/15/23

| Department Description                         | Q | Project #                 | Project Title  | Approved FY 2023 | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 5-YR Total | Updated 5-Yr Total | Updated FY 2029 | Updated FY 2030 | Updated FY 2031 | Updated FY 2032 | Updated FY 2033 | Updated 10-Yr Total | Project Type                                  |   |
|--|---|---------------------------|--|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|---|---|
| General Fund<br>Accounting/Information Systems |   | 1213BD2106                | Network Closet Updates (HVAC)  | 15,000           | 25,000           | 25,000          | 25,000           | 25,000          |                  |                 |                  |                |                 |                 | 50,000              | 50,000             |                 |                 |                 |                 |                 | 50,000              | G - Equipment & Software                      |   |
|  |   | 1213CE1501                | Wireless Controller Upgrade  |                  |                  |                 |                  |                 | 72,000           | 72,000          |                  |                |                 |                 | 72,000              | 72,000             |                 | 84,000          |                 |                 |                 | 156,000             | G - Equipment & Software                      |   |
|  |   | 1213CE2101                | Power Infrastructure Improvements  | 38,000           | 75,000           | 75,000          |                  |                 |                  | 27,500          | 27,500           |                | 27,500          |                 | 102,500             | 102,500            | 15,000          |                 |                 |                 |                 | 117,500             | G - Equipment & Software                      |   |
|  |   | 1213CE2102                | Network Upgrades - Switches, Controllers, WAP                            | 210,000          | 95,000           | 195,000         | 50,000           | 50,000          |                  | 95,000          | 95,000           |                |                 |                 | 240,000             | 340,000            | 20,000          |                 | 95,000          |                 |                 | 455,000             | G - Equipment & Software                      |   |
|  |   | 1213CE2104                | Fiber Installation/Replacement   | 25,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     |   | G - Equipment & Software                      |
|  |   | 1213CE2105                | Security Cameras   | 100,000          |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 | 111,200         | 270,000         | 128,900         |                 |                     | 785,100                                       | G - Equipment & Software                      |
|  |   | 1213CO1505                | Server Storage and Computing Hardware                                    |                  |                  |                 | 275,000          | 275,000         |                  |                 |                  |                |                 |                 | 275,000             | 275,000            |                 |                 |                 |                 |                 |                     | 97,000  | G - Equipment & Software                      |
|  |   | Rolling Stock             | Fleet / Vehicle Replacement - Admin                                      |                  |                  |                 |                  |                 | 33,000           | 33,000          |                  |                |                 | 30,000          | 30,000              | 63,000             | 63,000          |                 |                 |                 |                 | 34,000              | 97,000  | F - Rolling Stock                             |
|  |   | <b>Total</b>              |  | 388,000          | 195,000          | 295,000         | 350,000          | 350,000         | 105,000          | 105,000         | 122,500          | 122,500        | 30,000          | 30,000          | 802,500             | 902,500            | 146,200         | 354,000         | 223,900         |                 | 34,000          | 1,660,600           |   |   |
| General  |   | 1099BD1701                | Administration Services Building   |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | B - Major Projects - Existing Facilities      |   |
|  |   | 1099OE1401                | Admin Printer Copier Replacement - 893 Southwood Administration Building |                  |                  |                 |                  |                 |                  |                 | 35,000           | 35,000         |                 |                 | 35,000              | 35,000             |                 |                 |                 | 37,500          |                 | 72,500              | G - Equipment & Software                      |   |
|  |   | 4378LI2104                | IVGID Community Dog Park   | 100,000          |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | A - Major Projects - New Initiatives          |   |
|  |   | 1099CE2201                | Board Meeting - Technology Upgrades                                      | 30,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | G - Equipment & Software                      |   |
|  |   | <b>Total</b>              |  | 130,000          |                  |                 |                  |                 |                  |                 | 35,000           | 35,000         |                 |                 | 35,000              | 35,000             |                 |                 |                 | 37,500          |                 | 72,500              |   |   |
|  |   | <b>Total General Fund</b> |  | 518,000          | 195,000          | 295,000         | 350,000          | 350,000         | 105,000          | 105,000         | 157,500          | 157,500        | 30,000          | 30,000          | 837,500             | 937,500            | 146,200         | 354,000         | 223,900         | 37,500          | 34,000          | 1,733,100           |   |   |
| Utilities<br>Public Works Shared               |   | 2097BD1702                | Replace Public Works Front Security Gate                                 |                  |                  |                 |                  |                 |                  |                 | 79,320           | 80,000         |                 |                 | 79,320              | 80,000             |                 |                 |                 |                 |                 | 80,000              | D - Capital Improvement - Existing Facilities |   |
|  |   | 2097BD2301                | Building B Replacement   |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | D - Capital Improvement - Existing Facilities |   |
|  |   | 2097LI1701                | Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1                          | 90,000           |                  | 250,000         |                  |                 |                  |                 |                  |                |                 |                 |                     | 250,000            |                 |                 |                 |                 |                 | 250,000             | D - Capital Improvement - Existing Facilities |   |
|  |   | 2097CO2101                | Public Works Billing Software Replacement                                |                  | 200,000          |                 |                  | 200,000         |                  |                 |                  |                |                 |                 | 200,000             | 200,000            |                 |                 |                 |                 |                 | 200,000             | G - Equipment & Software                      |   |
|  |   | 2097OE1205                | Large Format Printer Replacement   |                  |                  |                 |                  |                 | 29,000           | 29,000          |                  |                |                 |                 | 29,000              | 29,000             |                 |                 |                 |                 |                 | 29,000              | G - Equipment & Software                      |   |
|  |   | NEW                       | Lab Equipment/Expansion  |                  |                  | 250,000         |                  | 500,000         |                  |                 |                  |                |                 |                 |                     | 750,000            |                 |                 |                 |                 |                 | 750,000             | G - Equipment & Software                      |   |
|  |   | NEW                       | Utilities System and Plant Control Upgrades                              |                  |                  |                 |                  | 250,000         |                  | 250,000         |                  | 250,000        |                 |                 |                     | 750,000            |                 |                 |                 |                 |                 | 750,000             | D - Capital Improvement - Existing Facilities |   |
|  |   | Rolling Stock             | Fleet / Vehicle Replacement - PW Shared                                  | 53,700           | 198,000          | 81,000          | 428,000          | 446,000         | 741,700          | 741,700         | 901,000          | 877,000        | 31,000          | 31,000          | 2,299,700           | 2,176,700          | 104,000         | 229,600         | 90,000          | 314,000         | 534,000         | 3,448,300           | F - Rolling Stock                             |   |
|  |   | <b>Total</b>              |  | 143,700          | 398,000          | 581,000         | 428,000          | 1,396,000       | 770,700          | 1,020,700       | 980,320          | 1,207,000      | 31,000          | 31,000          | 2,608,020           | 4,235,700          | 104,000         | 229,600         | 90,000          | 314,000         | 534,000         | 5,507,300           |   |   |
| Water  |   | 2299DI1702                | Water Pump Station 2-1 Improvements                                      |                  | 320,000          | 400,000         |                  |                 |                  |                 |                  |                |                 |                 | 320,000             | 500,000            |                 |                 |                 |                 |                 |                     | D - Capital Improvement - Existing Facilities |   |
|  |   | 2299WS1705                | Watermain Replacement - Crystal Peak Road                                | 1,500,000        |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | D - Capital Improvement - Existing Facilities |   |
|  |   | 2299WS1802                | Watermain Replacement - Alder Avenue                                     | 65,000           | 535,000          | 1,250,000       |                  |                 |                  |                 |                  |                |                 |                 | 535,000             | 1,250,000          |                 |                 |                 |                 |                 | 1,250,000           | D - Capital Improvement - Existing Facilities |   |
|  |   | 2299WS1803                | Watermain Replacement - Future   |                  | 65,000           | 50,000          | 600,000          | 800,000         | 600,000          | 800,000         | 600,000          | 800,000        | 600,000         | 600,000         | 2,465,000           | 3,250,000          | 800,000         | 800,000         | 800,000         | 800,000         | 800,000         | 800,000             | 7,250,000                                     | D - Capital Improvement - Existing Facilities |
|  |   | 2299WS1804                | R6-1 Tank Road Construction  |                  |                  |                 | 125,000          | 125,000         |                  |                 |                  |                |                 |                 | 125,000             | 125,000            |                 |                 |                 |                 |                 | 125,000             | D - Capital Improvement - Existing Facilities |   |
|  |   | 2299DI1102                | Water Pumping Station Improvements                                       | 50,000           | 50,000           | 100,000         | 50,000           | 100,000         | 50,000           | 100,000         | 70,000           | 100,000        |                 | 100,000         | 220,000             | 500,000            | 100,000         | 100,000         | 100,000         | 100,000         | 100,000         | 1,000,000           | E - Capital Maintenance                       |   |
|  |   | 2299DI1401                | Burnt Cedar Water Disinfection Plant Improvements                        | 25,000           | 25,000           |                 | 150,000          | 150,000         | 1,500,000        | 1,500,000       |                  |                |                 |                 | 1,675,000           | 1,650,000          |                 |                 |                 |                 |                 | 1,650,000           | E - Capital Maintenance                       |   |
|  |   | 2299CO2101                | SCADA Management Servers/Network - BCDP                                  |                  |                  |                 | 70,000           | 70,000          |                  |                 |                  |                |                 |                 | 70,000              | 70,000             |                 |                 |                 |                 |                 | 70,000              | G - Equipment & Software                      |   |
|  |   | 2299CO2203                | LIMS Software  | 55,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | G - Equipment & Software                      |   |
|  |   | 2299DI2205                | R2-1 Reservoir Roof Replacement  |                  |                  |                 |                  |                 |                  |                 | 300,000          | 300,000        |                 |                 | 300,000             | 300,000            |                 |                 |                 |                 |                 | 300,000             | D - Capital Improvement - Existing Facilities |   |
|  |   | 2299DI2206                | R-2 Interior Tank Rehabilitation   |                  |                  |                 | 120,000          | 120,000         |                  | 120,000         |                  |                |                 |                 | 120,000             | 120,000            |                 |                 |                 |                 |                 | 120,000             | D - Capital Improvement - Existing Facilities |   |
|  |   | NEW                       | Fire Hydrant Replacement Project   |                  |                  | 250,000         |                  | 250,000         |                  | 250,000         |                  | 250,000        |                 | 250,000         |                     | 1,250,000          |                 |                 |                 |                 |                 | 1,250,000           | H - Capital Maintenance - Expense             |   |
|  |   | NEW                       | BCWDP Emergency Generator Fuel Tank                                      |                  |                  | 250,000         |                  |                 |                  |                 |                  |                |                 |                 |                     | 250,000            |                 |                 |                 |                 |                 | 250,000             |   |   |
|  |   | Rolling Stock             | Fleet / Vehicle Replacement - Water                                      |                  | 31,000           | 38,000          |                  |                 |                  |                 |                  |                |                 |                 | 31,000              | 38,000             |                 |                 |                 |                 |                 | 38,000              | F - Rolling Stock                             |   |
|  |   | <b>Total</b>              |  | 1,695,000        | 1,026,000        | 2,338,000       | 995,000          | 1,495,000       | 2,270,000        | 2,770,000       | 970,000          | 1,450,000      | 600,000         | 1,250,000       | 5,861,000           | 9,303,000          | 900,000         | 900,000         | 900,000         | 900,000         | 900,000         | 12,303,000          |   |   |
| Sewer  |   | 2524SS1010                | Effluent Pipeline Project  | 10,000,000       | 10,000,000       | 14,500,000      | 10,000,000       | 14,500,000      | 10,000,000       | 14,500,000      |                  |                |                 |                 | 30,000,000          | 43,500,000         |                 |                 |                 |                 |                 | 43,500,000          | B - Major Projects - Existing Facilities      |   |
|  |   | 2599SS2010                | Effluent Pond Lining   | 3,000,000        | 2,250,000        | 2,989,000       |                  |                 |                  |                 |                  |                |                 |                 | 2,250,000           | 2,989,000          |                 |                 |                 |                 |                 | 2,989,000           | B - Major Projects - Existing Facilities      |   |
|  |   | 2599DI1703                | Sewer Pump Station #1 Improvements                                       | 500,000          |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | D - Capital Improvement - Existing Facilities |   |
|  |   | 2599SS1702                | WRRF Biosolids Bins  |                  |                  |                 |                  |                 | 100,000          | 100,000         |                  |                |                 |                 | 100,000             | 100,000            |                 |                 |                 |                 |                 | 100,000             | D - Capital Improvement - Existing Facilities |   |
|  |   | 2599SS2107                | Update Camera Equipment  |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 | 65,000          |                 |                 |                 | 65,000              | G - Equipment & Software                      |   |
|  |   | 2599BD1105                | Roof Replacement Water Resource Recovery Facility                        |                  | 325,000          | 325,000         |                  |                 |                  |                 |                  |                |                 |                 | 325,000             | 325,000            |                 |                 |                 |                 |                 | 325,000             | E - Capital Maintenance                       |   |
|  |   | 2599DI1104                | Sewer Pumping Station Improvements                                       | 50,000           | 50,000           | 100,000         | 50,000           | 100,000         | 200,000          | 100,000         | 70,000           | 100,000        |                 | 100,000         | 370,000             | 500,000            | 100,000         | 100,000         | 100,000         | 100,000         | 100,000         | 1,000,000           | E - Capital Maintenance                       |   |
|  |   | 2599DI1701                | Sewer Pumping Station 14 Improvements                                    |                  |                  |                 | 115,000          | 115,000         | 300,000          | 400,000         |                  |                |                 | 415,000         | 515,000             |                    |                 |                 |                 |                 |                 | 515,000             | E - Capital Maintenance                       |   |
|  |   | 2599SS1102                | Water Resource Recovery Facility Improvements                            | 100,000          | 175,000          | 175,000         | 475,000          | 475,000         | 400,000          | 400,000         | 175,000          | 175,000        | 175,000         | 175,000         | 1,400,000           | 1,400,000          | 1,000,000       | 200,000         | 200,000         |                 |                 | 2,800,000           | E - Capital Maintenance                       |   |
|  |   | 2599SS1103                | Wetlands Effluent Disposal Facility Improvements                         | 100,000          | 100,000          | 175,000         | 50,000           | 50,000          | 50,000           | 50,000          | 200,000          | 200,000        |                 | 100,000         | 400,000             | 575,000            | 100,000         | 100,000         | 250,000         | 100,000         | 100,000         | 1,225,000           | E - Capital Maintenance                       |   |
|  |   | 2599SS1203                | Sewer Main Rehabilitation  | 100,000          | 100,000          | 100,000         | 100,000          | 100,000         | 500,000          | 500,000         | 300,000          | 300,000        |                 | 300,000         | 1,000,000           | 1,300,000          | 300,000         | 300,000         | 300,000         | 300,000         | 300,000         | 2,800,000           | E - Capital Maintenance                       |   |
|  |   | 2599CO2105                | SCADA Management Servers/Network - SPS#1 Pump Station & Generator Bldg   |                  |                  |                 | 70,000           | 70,000          | 70,000           | 70,000          |                  |                |                 |                 | 70,000              | 70,000             |                 |                 |                 |                 |                 | 150,000             | G - Equipment & Software                      |   |
|  |   | 2599DI2209                | SPS#1 Pump Station & Generator Bldg Roof Replacement                     |                  |                  |                 | 255,000          | 255,000         |                  | 255,000         |                  |                |                 |                 | 255,000             | 255,000            |                 |                 |                 |                 |                 | 255,000             | D - Capital Improvement - Existing Facilities |   |
|  |   | Rolling Stock             | Fleet / Vehicle Replacement - Sewer                                      |                  | 165,000          | 65,000          |                  |                 | 198,000          | 198,000         |                  |                | 90,000          | 47,000          | 410,000             | 353,000            |                 |                 |                 |                 |                 | 353,000             | F - Rolling Stock                             |   |
|  |   | <b>Total</b>              |  | 13,750,000       | 13,165,000       | 18,429,000      | 10,790,000       | 15,340,000      | 12,073,000       | 16,573,000      | 745,000          | 865,000        | 222,000         | 675,000         | 36,995,000          | 51,882,000         | 1,500,000       | 845,000         | 850,000         | 500,000         | 500,000         | 56,077,000          |   |   |
|  |   | <b>Total Utilities</b>    |  | 15,588,700       | 14,589,000       | 21,348,000      | 12,213,000       | 18,231,000      | 15,113,700       | 20,363,700      | 2,695,320        | 3,522,000      | 853,000         | 1,956,000       | 45,464,020          | 65,420,700         | 2,504,000       | 1,974,600       | 1,840,000       | 1,714,000       | 1,934,000       | 73,887,300          |   |   |
| Internal Service<br>Fleet                      |   | 5190ME1201                | Replacement Shop Tools and Equipment                                     |                  |                  | </              |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     |   |   |



Ten-Year Capital Improvement Project Summary Report

Run Date: 2/15/23

| Department Description | Q | Project #              | Project Title  | Approved FY 2023 | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 5-YR Total | Updated 5-Yr Total | Updated FY 2029 | Updated FY 2030 | Updated FY 2031 | Updated FY 2032 | Updated FY 2033 | Updated 10-Yr Total | Project Type                                  |                   |
|------------------------|---|------------------------|--|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|---|-------------------|
| Buildings              |   | Total                  |  | -                | 12,000           | 12,000          | 42,000           | 42,000          | 18,000           | 18,000          | -                | -              | -               | -               | 72,000              | 72,000             | -               | -               | 17,000          | -               | -               | 89,000              |   |                   |
|                        |   | Rolling Stock          | Fleet / Vehicle Replacement - Bldgs.                               | -                | -                | -               | 21,200           | 21,200          | 45,000           | 45,000          | -                | -              | 45,000          | 45,000          | 111,200             | 111,200            | 42,000          | -               | -               | -               | 50,000          | -                   | 203,200                                       | F - Rolling Stock |
|                        |   | Total                  |  | -                | -                | -               | 21,200           | 21,200          | 45,000           | 45,000          | -                | -              | 45,000          | 45,000          | 111,200             | 111,200            | 42,000          | -               | -               | -               | 50,000          | -                   | 203,200                                       |                   |
|                        |   | Total Internal Service |  | -                | 12,000           | 12,000          | 63,200           | 63,200          | 63,000           | 63,000          | -                | -              | 45,000          | 45,000          | 183,200             | 183,200            | 42,000          | -               | -               | 17,000          | 50,000          | -                   | 292,200                                       |                   |
| Community Services     |   |                        |  |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     |   |                   |
| Championship Golf      |   | 3144BD2101             | Championship Golf Cart Barn Siding Replacement                     |                  |                  |                 | 165,000          | 165,000         |                  |                 |                  |                |                 |                 | 165,000             | 165,000            |                 |                 |                 |                 |                 | 165,000             | B - Major Projects - Existing Facilities      |                   |
|                        |   | 3141GC1103             | Irrigation Improvements  |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 | 1,715,000       | 1,715,000           | E - Capital Maintenance                       |                   |
|                        |   | 3141GC1901             | Practice Green Expansion   |                  | 30,000           | 30,000          | 200,000          | 200,000         |                  |                 |                  |                |                 |                 | 230,000             | 230,000            |                 |                 |                 |                 |                 | 230,000             | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3141GC1202             | Championship Course Bunkers  |                  |                  |                 | 160,000          | 160,000         | 170,000          | 170,000         | 180,000          | 180,000        |                 |                 | 510,000             | 510,000            |                 |                 |                 |                 |                 | 510,000             | E - Capital Maintenance                       |                   |
|                        |   | 3141LI1202             | Cart Path Replacement - Champ Course                               | 55,000           | 55,000           | 55,000          | 195,000          | 195,000         | 187,500          | 187,500         | 55,000           | 55,000         | 55,000          |                 | 547,500             | 492,500            | 55,000          | 135,000         | 137,500         | 55,000          | 55,000          | 930,000             | E - Capital Maintenance                       |                   |
|                        |   | 3141LV1898             | Championship Golf Course Electric Cart Fleet and GPS               |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | 620,000         |                 |                 |                 |                 | 620,000             | F - Rolling Stock                             |                   |
|                        |   | 3143GC1202             | Driving Range Improvements   |                  | 34,000           | 34,000          |                  |                 |                  |                 |                  |                |                 |                 | 34,000              | 34,000             |                 |                 |                 |                 |                 | 34,000              | E - Capital Maintenance                       |                   |
|                        |   | 3153BD2001             | Recoat Chateau F&B Grill and Catering Kitchen Floors               | 39,700           |                  |                 |                  |                 |                  |                 | 45,500           | 45,500         |                 |                 | 45,500              | 45,500             |                 |                 |                 |                 |                 | 45,500              | E - Capital Maintenance                       |                   |
|                        |   | 3143GC1201             | Driving Range Nets   |                  |                  |                 |                  |                 |                  |                 |                  |                | 285,000         | 285,000         | 285,000             | 285,000            |                 |                 |                 |                 |                 | 285,000             | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3144BD2602             | Cart Barn Replacement  |                  |                  |                 |                  |                 |                  |                 |                  |                | 1,400,000       | -               | 1,400,000           | -                  |                 |                 |                 |                 |                 | -                   | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3144FF1702             | Replace Icemaker Championship Golf Course Cart Barn                |                  |                  |                 |                  |                 |                  |                 | 11,970           | 11,970         |                 |                 | 11,970              | 11,970             |                 |                 |                 |                 |                 | 11,970              | G - Equipment & Software                      |                   |
|                        |   | 3153FF1801             | Grille Furniture   |                  |                  |                 |                  |                 |                  |                 |                  |                | 35,200          | 35,200          | 35,200              | 35,200             |                 |                 |                 |                 |                 | 35,200              | G - Equipment & Software                      |                   |
|                        |   | 3153FF2604             | Grille Patio Table and Chairs                                      |                  |                  |                 |                  |                 | 12,380           | 12,380          |                  |                |                 |                 | 12,380              | 12,380             |                 |                 |                 |                 |                 | 12,380              | G - Equipment & Software                      |                   |
|                        |   | 3197LE1748             | Replace Blade Grinding Equipment                                   |                  | 49,000           | 64,500          |                  |                 |                  |                 |                  |                |                 |                 | 49,000              | 64,500             |                 |                 |                 |                 |                 | 64,500              | G - Equipment & Software                      |                   |
|                        |   | 3199OE1501             | Championship Golf Printer Copier Replacement 955 Fairway           | 10,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 | 15,000          |                 |                 | 15,000              | G - Equipment & Software                      |                   |
|                        |   | Rolling Stock          | Fleet / Vehicle Replacement - Champ Course                         | 230,000          | 281,900          | 146,000         | 209,300          | 195,300         | 185,000          | 171,000         | 282,800          | 344,800        | 453,800         | 227,000         | 1,412,800           | 1,084,100          | 351,000         | 365,500         | 217,500         | 534,500         | 303,500         | 2,856,100           | F - Rolling Stock                             |                   |
|                        |   | Total                  |  | 334,700          | 449,900          | 329,500         | 929,300          | 915,300         | 554,880          | 540,880         | 575,270          | 637,270        | 2,229,000       | 547,200         | 4,738,350           | 2,970,150          | 1,026,000       | 515,500         | 355,000         | 589,500         | 2,073,500       | 7,529,650           |   |                   |
| Mountain Golf          |   |                        |  |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     |   |                   |
|                        |   | 3241GC1502             | Wash Pad Improvements  |                  | 100,000          |                 |                  |                 |                  |                 |                  |                |                 |                 | 100,000             | 100,000            |                 |                 |                 |                 |                 | 100,000             | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3241LI2001             | Mountain Golf Cart Path Replacement - Phase II                     | 1,100,000        |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3299BD2201             | Maintenance Bldg. / Torch Down Roof Replacement                    |                  | 100,000          | 100,000         |                  |                 |                  |                 |                  |                |                 |                 | 100,000             | 100,000            |                 |                 |                 |                 |                 | 100,000             | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3241GC1404             | Irrigation Improvements  | 18,000           | 10,000           | 10,000          | 12,000           | 12,000          |                  |                 |                  |                | 800,000         | 800,000         | 822,000             | 822,000            |                 |                 |                 |                 |                 | 822,000             | E - Capital Maintenance                       |                   |
|                        |   | 3241LV1899             | Mountain Course 58 Cart Fleet                                      |                  | 491,200          | 491,200         |                  |                 |                  |                 |                  |                |                 |                 | 491,200             | 491,200            |                 |                 |                 |                 |                 | 491,200             | F - Rolling Stock                             |                   |
|                        |   | NEW                    | Mountain Course Fuel Tank Replacement                              |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | D - Capital Improvement - Existing Facilities |                   |
|                        |   | Rolling Stock          | Fleet / Vehicle Replacement - Mount. Course                        | 20,000           | 22,000           | 35,000          | 310,500          | 277,000         | -                | -               | -                | 94,000         | 59,000          | 108,000         | 391,500             | 514,000            | 16,500          | 12,000          | 35,000          | -               | 50,000          | 627,500             | F - Rolling Stock                             |                   |
|                        |   | Total                  |  | 1,138,000        | 723,200          | 636,200         | 322,500          | 289,000         | -                | 100,000         | -                | 94,000         | 859,000         | 908,000         | 1,904,700           | 2,027,200          | 16,500          | 12,000          | 35,000          | -               | 50,000          | 2,140,700           |   |                   |
| Facilities             |   |                        |  |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     |   |                   |
|                        |   | 3350BD1302             | Resurface Patio Deck Replace Railings Replace Rock Facia - Chateau |                  |                  |                 |                  | 75,000          | 27,500           | -               | -                |                |                 |                 | 27,500              | 75,000             |                 |                 |                 |                 |                 | 75,000              | E - Capital Maintenance                       |                   |
|                        |   | 3350BD1808             | Chateau Community Room Ceiling and Beam Refurbishing               |                  |                  |                 |                  |                 | 25,000           | 25,000          |                  |                |                 |                 | 25,000              | 25,000             |                 |                 |                 |                 |                 | 25,000              | E - Capital Maintenance                       |                   |
|                        |   | 3351BD1703             | Aspen Grove Outdoor Seating BBQ and Landscaping                    | 10,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     | E - Capital Maintenance                       |                   |
|                        |   | 3350BD1702             | Upgrade Chateau Community Room Lighting Control Module             |                  |                  |                 |                  |                 |                  |                 | 25,620           | 25,620         |                 |                 | 25,620              | 25,620             |                 |                 |                 |                 | 29,120          | 54,740              | G - Equipment & Software                      |                   |
|                        |   | 3350FF1204             | Catering Kitchen Equipment   |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 | 60,300          |                 |                 |                 | 60,300              | G - Equipment & Software                      |                   |
|                        |   | 3350FF1603             | Portable Bars  |                  |                  |                 |                  |                 | 18,375           | 18,375          |                  |                |                 |                 | 18,375              | 18,375             |                 |                 |                 |                 |                 | 18,375              | G - Equipment & Software                      |                   |
|                        |   | 3352FF1003             | Catering Ceremony Chairs   |                  |                  |                 |                  |                 |                  |                 | 16,000           | 16,000         |                 |                 | 16,000              | 16,000             |                 |                 |                 |                 |                 | 16,000              | G - Equipment & Software                      |                   |
|                        |   | 3352FF1104             | Replace Banquet Serviceware  |                  | 12,000           | 12,000          | 75,000           | 75,000          |                  |                 |                  |                |                 |                 | 87,000              | 87,000             | 72,000          | 13,000          |                 |                 |                 | 172,000             | G - Equipment & Software                      |                   |
|                        |   | 3352FF1704             | Banquet Tables   |                  |                  |                 |                  |                 | 10,000           | 10,000          |                  |                | 35,090          | 35,090          | 45,090              | 45,090             |                 |                 |                 |                 |                 | 45,090              | G - Equipment & Software                      |                   |
|                        |   | Rolling Stock          | Fleet / Vehicle Replacement - Facilities                           |                  |                  |                 |                  |                 |                  |                 | 40,000           | 40,000         |                 |                 | 40,000              | 40,000             |                 |                 |                 |                 |                 | 40,000              | F - Rolling Stock                             |                   |
|                        |   | Total                  |  | 10,000           | 12,000           | 12,000          | 75,000           | 150,000         | 80,875           | 53,375          | 81,620           | 81,620         | 35,090          | 35,090          | 284,585             | 332,085            | 72,000          | 73,300          | -               | -               | 29,120          | 506,505             |   |                   |
| Ski                    |   |                        |  |                  |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    |                 |                 |                 |                 |                 |                     |   |                   |
| Up-scope               |   | 3469LI1805             | Ski Way and Diamond Peak Parking Lot Reconstruction                |                  |                  |                 |                  |                 | 3,600,000        | 3,600,000       |                  |                |                 |                 | 3,600,000           | 3,600,000          |                 |                 |                 |                 |                 | 3,600,000           | B - Major Projects - Existing Facilities      |                   |
|                        |   | 3453BD1806             | Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration  | 110,000          | 800,000          | 800,000         |                  |                 |                  |                 |                  |                |                 |                 | 800,000             | 800,000            |                 |                 |                 |                 |                 | 800,000             | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3462CE1902             | Diamond Peak Fiber Network to Lifts                                |                  |                  |                 |                  |                 |                  |                 | 75,000           | 75,000         |                 |                 | 75,000              | 75,000             |                 |                 |                 |                 |                 | 75,000              | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3464ME1802             | Diamond Peak Fuel Storage Facility                                 |                  |                  |                 | 20,000           | 20,000          | 400,000          | 400,000         |                  |                |                 |                 | 420,000             | 420,000            |                 |                 |                 |                 |                 | 420,000             | D - Capital Improvement - Existing Facilities |                   |
|                        |   | 3462HE1502             | Crystal Express Ski Lift Maintenance and Improvements              |                  | 80,000           |                 |                  | 200,000         | 180,000          | 180,000         | 40,000           | 450,000        |                 |                 | 300,000             | 830,000            | 90,000          |                 |                 |                 | 300,000         | 1,220,000           | E - Capital Maintenance                       |                   |
|                        |   | 3462HE1702             | Lakeview Ski Lift Maintenance and Improvements                     |                  |                  |                 |                  |                 |                  |                 | 190,900          |                | 210,000         |                 | 190,900             | 210,000            | 150,000         |                 |                 |                 |                 | 360,000             | E - Capital Maintenance                       |                   |
|                        |   | 3462HE1711             | Lodgepole Ski Lift Maintenance and Improvements                    | 18,000           |                  |                 | 205,000          | 200,000         |                  |                 | 144,900          |                |                 |                 | 349,900             | 200,000            | 144,900         |                 |                 |                 |                 | 344,900             | E - Capital Maintenance                       |                   |
|                        |   | 3462HE1712             | Red Fox Ski Lift Maintenance and Improvements                      | 75,000           | 64,000           | 64,000          |                  |                 |                  |                 |                  |                |                 |                 | 64,000              | 64,000             |                 |                 |                 |                 |                 | 64,000              | E - Capital Maintenance                       |                   |
|                        |   | 3453FF1706             | Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures   | 49,000           |                  |                 |                  |                 |                  |                 |                  |                |                 |                 |                     |                    | 54,000          |                 |                 |                 |                 | 54,000              | G - Equipment & Software                      |                   |
|                        |   | 3453FF1707             | Replacement of Main and Snowflake Lodge Kitchen Equipment          |                  |                  |                 | 11,000           |                 |                  |                 |                  |                |                 |                 | 11,000              |                    |                 |                 |                 |                 |                 |                     | G - Equipment & Software                      |                   |
|                        |   | 3464SI1002             | Snowmaking Infrastructure Replacement                              |                  | 425,000          | 650,000         | 200,000          | 200,000         |                  |                 | 200,000          | 260,000        |                 |                 | 825,000             | 1,110,000          |                 |                 |                 |                 |                 | 1,110,000           | G - Equipment & Software                      |                   |
|                        |   | 3468RE0002             | Replace Ski Rental Equipment                                       |                  |                  |                 | 340,000          | 340,000         | 210,000          |                 |                  | 160,000        | 380,000         |                 | 930,000             | 500,000            | 310,000         |                 | 170,000         |                 | 320,000         | 1,300,000           | G - Equipment & Software                      |                   |



Ten-Year Capital Improvement Project Summary Report

Run Date: 2/15/23

| Department Description    | Q             | Project #                                | Project Title   | Approved FY 2023                  | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 5-YR Total | Updated 5-Yr Total | Updated FY 2029 | Updated FY 2030 | Updated FY 2031 | Updated FY 2032 | Updated FY 2033 | Updated 10-Yr Total | Project Type                                  |   |
|---------------------------|---------------|--|---|-----------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|---|---|
| Ski Master Plan           |               | 3468RE1609                               | Replace Ski Rental Machinery  | -                                 | -                | -               | 40,000           | 40,000          | -                | -               | -                | -              | -               | -               | 40,000              | 40,000             | -               | -               | -               | -               | -               | 40,000              | G - Equipment & Software                      |   |
|                           |               | 3499CE2201                               | Installation RFID - Software and Gantries   | 410,000                           | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | -               | -               | -                   | -   | G - Equipment & Software                      |
|                           |               | 3499OE1502                               | Skier Services Administration Printer Copier Replacement 1210 Ski Way                   | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | 15,000          | -               | -               | -               | 15,000              | G - Equipment & Software                      |   |
|                           |               | Rolling Stock                            | Fleet / Vehicle Replacement - Ski   | 161,000                           | 649,900          | 1,153,000       | 17,500           | 195,000         | 1,151,100        | 739,400         | 18,000           | 20,000         | 428,000         | 730,000         | 2,264,500           | 2,837,400          | 46,000          | 712,000         | 41,000          | 830,000         | 270,000         | 4,736,400           | F - Rolling Stock                             |   |
|                           | Total         |  |   | 823,000                           | 2,018,900        | 2,667,000       | 833,500          | 1,195,000       | 5,541,100        | 4,919,400       | 668,800          | 965,000        | 808,000         | 940,000         | 9,870,300           | 10,686,400         | 794,900         | 727,000         | 211,000         | 830,000         | 890,000         | 14,139,300          |   |   |
| Ski Master Plan           |               | 3653BD1502                               | 2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities       | -                                 | 250,000          | 250,000         | 4,500,000        | 4,500,000       | -                | -               | -                | -              | -               | -               | 4,750,000           | 4,750,000          | -               | -               | -               | -               | -               | 4,750,000           | A - Major Projects - New Initiatives          |   |
|                           |               | 3653BD1503                               | 2015 Ski Area Master Plan Implementation - Phase 3 Mountain Trail and Lift Improvements | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | 19,500          | 19,500          | 19,500              | 19,500             | 3,090,134       | -               | -               | -               | -               | -                   | 3,109,634                                     | A - Major Projects - New Initiatives          |
|                           |               | 3653BD1504                               | 2015 Ski Area Master Plan Implementation - Phase 4 Mountain Lift Improvements           | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | 3,035,296       | -               | -               | -               | -               | -                   | 3,035,296                                     | A - Major Projects - New Initiatives          |
|                           | Total         |  |   | -                                 | 250,000          | 250,000         | 4,500,000        | 4,500,000       | -                | -               | -                | -              | 19,500          | 19,500          | 4,769,500           | 4,769,500          | 6,125,430       | -               | -               | -               | -               | 10,894,930          |   |   |
| Parks                     |               | 4378LI2104                               | IVGID Community Dog Park  | -                                 | 1,000,000        | -               | -                | 1,000,000       | -                | -               | -                | -              | -               | -               | 1,000,000           | 1,000,000          | -               | -               | -               | -               | -               | -                   | 1,000,000                                     | A - Major Projects - New Initiatives          |
|                           |               | 4378RS1501                               | Replace Playground - Incline Park   | -                                 | -                | -               | 20,000           | 20,000          | -                | -               | 150,000          | 150,000        | -               | -               | 170,000             | 170,000            | -               | -               | -               | -               | -               | -                   | 170,000                                       | C - Capital Improvement - New Initiatives     |
| Parks                     |               | 4378BD1605                               | Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement                    | -                                 | -                | -               | 250,000          | 250,000         | -                | -               | -                | -              | -               | -               | 250,000             | 250,000            | -               | -               | -               | -               | -               | 250,000             | D - Capital Improvement - Existing Facilities |   |
|                           |               | 4378BD1701                               | Dumpster enclosure - Incline Park   | -                                 | 45,000           | 45,000          | -                | -               | -                | -               | -                | -              | -               | -               | 45,000              | 45,000             | -               | -               | -               | -               | -               | 45,000              | D - Capital Improvement - Existing Facilities |   |
|                           |               | 4378BD1710                               | Storage Container replacement   | -                                 | -                | -               | -                | -               | 20,000           | 20,000          | -                | 20,000         | -               | 20,000          | 20,000              | 20,000             | -               | -               | -               | -               | -               | 20,000              | D - Capital Improvement - Existing Facilities |   |
|                           |               | 4378BD1801                               | Preston Field Retaining Wall Replacement  | -                                 | 430,000          | 500,000         | -                | -               | -                | -               | -                | -              | -               | -               | 430,000             | 500,000            | -               | -               | -               | -               | -               | -                   | 500,000                                       | D - Capital Improvement - Existing Facilities |
|                           |               | 4378BD2102                               | Batting cage - Incline Park   | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | 35,000          | -               | 35,000              | 35,000  | D - Capital Improvement - Existing Facilities |
|                           |               | 4378BD2201                               | Incline Park 2 bleacher replacement   | -                                 | -                | -               | -                | -               | -                | -               | 45,000           | 75,000         | -               | -               | 45,000              | 75,000             | -               | -               | -               | -               | -               | -                   | 75,000  | D - Capital Improvement - Existing Facilities |
|                           |               | 4378BD2202                               | Skate Park Enhancement  | 10,000                            | 150,000          | 250,000         | 20,000           | -               | 10,000           | -               | -                | -              | -               | -               | 180,000             | 250,000            | -               | -               | -               | -               | -               | 250,000             | D - Capital Improvement - Existing Facilities |   |
|                           |               | 4378LI1303                               | Pavement Maintenance-Rehabilitation, Village Green Parking                              | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | -               | 450,000         | 450,000             | 450,000            | 450,000         | -               | -               | -               | -               | -                   | 450,000                                       | E - Capital Maintenance                       |
|                           |               | 4378LI1403                               | Pavement Maintenance, Preston Field   | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | -               | 310,000         | -                   | 310,000                                       | E - Capital Maintenance                       |
|                           |               | 4378ME2203                               | Central Irrigation Controller Upgrade   | -                                 | -                | -               | 60,000           | 60,000          | -                | -               | -                | -              | -               | -               | 60,000              | 60,000             | -               | -               | -               | -               | -               | -                   | 60,000  | D - Capital Improvement - Existing Facilities |
|                           |               | 4378RS1501                               | Replace Playgrounds - Incline Park  | -                                 | -                | -               | -                | 20,000          | -                | -               | -                | -              | 150,000         | -               | -                   | 170,000            | 170,000         | -               | -               | -               | -               | -                   | 170,000                                       | D - Capital Improvement - Existing Facilities |
|                           |               | 4378RS1601                               | Replace Playgrounds - Preston   | -                                 | 20,000           | 20,000          | -                | -               | 200,000          | 200,000         | -                | -              | -               | -               | 220,000             | 220,000            | -               | -               | -               | -               | -               | -                   | 220,000                                       | E - Capital Maintenance                       |
|                           |               | 4378RS2204                               | GPS Field Stripper  | -                                 | 12,000           | 12,000          | -                | -               | -                | -               | -                | -              | -               | -               | 12,000              | 12,000             | -               | -               | -               | -               | -               | -                   | 12,000  | G - Equipment & Software                      |
|                           |               | Rolling Stock                            | Fleet / Vehicle Replacement - Parks   | 120,000                           | 26,500           | -               | 149,000          | 46,000          | -                | -               | 147,100          | 147,100        | 105,575         | 82,000          | 428,175             | 275,100            | 118,000         | 172,000         | 109,400         | 50,000          | 75,000          | 799,500             | 799,500                                       | F - Rolling Stock                             |
|                           |               | Total                                    |   |                                   | 130,000          | 1,683,500       | 827,000          | 499,000         | 1,396,000        | 210,000         | 200,000          | 362,100        | 542,100         | 555,575         | 532,000             | 3,310,175          | 3,497,100       | 118,000         | 172,000         | 109,400         | 360,000         | 110,000             | 4,366,500                                     |   |
|                           | Tennis        |  | 4588RS1401  | Resurface Tennis Courts 8-9-10-11 | -                | -               | -                | -               | -                | -               | -                | 19,000         | 19,000          | -               | -                   | 19,000             | 19,000          | -               | -               | -               | -               | 20,500              | 39,500  | E - Capital Maintenance                       |
|                           |               |  | 4588RS1402  | Resurface Tennis Courts 3 thru 7  | -                | 23,000          | 23,000           | -               | -                | -               | -                | -              | -               | -               | -                   | 23,000             | 23,000          | 24,000          | -               | -               | -               | -                   | 47,000  | E - Capital Maintenance                       |
|                           |               |  |   | Resurface Tennis Courts 5 thru 7  | -                | -               | -                | -               | 2,000,000        | -               | -                | -              | -               | -               | -                   | 2,000,000          | 2,000,000       | -               | -               | -               | -               | -                   | 2,000,000                                     | D - Capital Improvement - Existing Facilities |
|                           |               |  | Resurface Tennis Courts 3 thru 4  | -                                 | -                | -               | -                | -               | -                | 2,000,000       | -                | -              | -               | -               | 2,000,000           | 2,000,000          | -               | -               | -               | -               | -               | 2,000,000           | D - Capital Improvement - Existing Facilities |   |
|                           |               | 4588RS1501                               | Resurface Tennis Courts 1 and 2   | -                                 | -                | -               | 10,000           | 10,000          | -                | -               | -                | 2,000,000      | -               | -               | 10,000              | 2,010,000          | -               | 11,000          | -               | -               | -               | -                   | 2,021,000                                     | D - Capital Improvement - Existing Facilities |
|                           | 4588ME1701    | Ball Machines for Tennis Center          | -   | -                                 | -                | -               | -                | -               | -                | 17,000          | 17,000           | -              | -               | 17,000          | 17,000              | -                  | -               | -               | -               | -               | -               | 17,000              | G - Equipment & Software                      |   |
|                           | Total         |  |   | -                                 | 23,000           | 23,000          | 10,000           | 2,010,000       | -                | 2,000,000       | 36,000           | 2,036,000      | -               | -               | 69,000              | 6,069,000          | 24,000          | 11,000          | -               | -               | 20,500          | 6,124,500           |   |   |
| Recreation Center         |               | 4884BD2204                               | Recreation Center Expansion Project   | 25,435,000                        | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | -               | -               | -                   | -   |   |
|                           |               | 4884BD1803                               | UV Replacement at Recreation center   | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | -               | -               | 75,000              | 75,000  | D - Capital Improvement - Existing Facilities |
|                           |               | 4884BD2202                               | Rec Center Exterior Wall Waterproofing & French Drain                                   | 100,000                           | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | -               | -               | -                   | -   |   |
|                           |               | 4884BD1904                               | Replace Condensing Unit 2 and 4   | -                                 | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | -               | -               | -                   | -   |   |
|                           |               | 4884LI1102                               | Recreation Center Parking Lot Reconstruction  | -                                 | -                | -               | 950,000          | 950,000         | -                | -               | -                | -              | -               | -               | 950,000             | 950,000            | -               | -               | -               | -               | -               | -                   | 950,000                                       | E - Capital Maintenance                       |
|                           |               | 4884RS1503                               | Replaster Recreation Center Pool  | -                                 | -                | -               | -                | -               | -                | -               | 200,000          | 200,000        | -               | -               | 200,000             | 200,000            | -               | -               | -               | -               | -               | -                   | 200,000                                       | E - Capital Maintenance                       |
|                           |               | 4885BD1606                               | Pool Facility Deck/Floor Re-coat  | -                                 | -                | -               | -                | -               | -                | -               | 38,000           | 38,000         | -               | -               | 38,000              | 38,000             | -               | -               | -               | -               | 4,500           | 42,500              | E - Capital Maintenance                       |   |
|                           |               | 4884BD1702                               | Replace Bird Netting  | -                                 | -                | -               | -                | -               | 17,720           | 17,720          | -                | -              | -               | -               | 17,720              | 17,720             | -               | 19,720          | -               | -               | -               | 37,440              | G - Equipment & Software                      |   |
|                           |               | 4884BD1804                               | Chemtrol System for Recreation Center Pool  | 22,000                            | -                | -               | -                | -               | -                | -               | -                | -              | -               | -               | -                   | -                  | -               | -               | -               | -               | -               | -                   | -   |   |
|                           |               | 4886LE0001                               | Fitness Equipment   | 49,000                            | 70,000           | 70,000          | 57,200           | 57,200          | 51,300           | 51,300          | -                | -              | -               | -               | 178,500             | 178,500            | -               | -               | -               | -               | -               | -                   | 178,500                                       | G - Equipment & Software                      |
|                           |               | 4899OE1607                               | Recreation Center Printer Copier Replacement 980 Incline Way                            | -                                 | -                | -               | -                | -               | 25,000           | 25,000          | -                | -              | -               | -               | 25,000              | 25,000             | -               | -               | -               | -               | -               | -                   | 25,000  | G - Equipment & Software                      |
|                           |               | NEW                                      | HVAC System Replacement   | -                                 | -                | 175,000         | -                | 175,000         | -                | -               | -                | -              | -               | -               | -                   | 500,000            | 500,000         | -               | -               | -               | -               | -                   | 500,000                                       | D - Capital Improvement - Existing Facilities |
|                           | NEW           | Upstairs Lighting Upgrade                | -   | -                                 | 175,000          | -               | -                | -               | -                | -               | -                | -              | -               | -               | 175,000             | 175,000            | -               | -               | -               | -               | -               | 175,000             | D - Capital Improvement - Existing Facilities |   |
|                           | NEW           | Xero-Scape West Front Entry Area         | -   | -                                 | 50,000           | -               | -                | -               | -                | -               | -                | -              | -               | -               | 50,000              | 50,000             | -               | -               | -               | -               | -               | 50,000              | E - Capital Maintenance                       |   |
|                           | Rolling Stock | Fleet / Vehicle Replacement - Recreation | -   | -                                 | -                | -               | -                | 45,800          | 45,800           | 35,000          | 35,000           | -              | -               | 80,800          | 80,800              | -                  | -               | -               | -               | 39,000          | -               | 119,800             | F - Rolling Stock                             |   |
|                           | Total         |  |   | 25,606,000                        | 70,000           | 470,000         | 1,007,200        | 1,182,200       | 139,820          | 289,820         | 273,000          | 273,000        | -               | 1,490,020       | 2,215,020           | -                  | 19,720          | -               | -               | 39,000          | 79,500          | 2,353,240           |   |   |
| Community Services Shared |               | Rolling Stock                            | Fleet / Vehicle Replacement - Comm. Services Shared                                     | -                                 | 64,000           | 64,000          | -                | -               | -                | -               | -                | -              | 64,000          | 64,000          | 128,000             | 128,000            | -               | -               | -               | -               | -               | 65,000              | 193,000                                       | F - Rolling Stock                             |
|                           |               | Total                                    |   | -                                 | 64,000           | 64,000          | -                | -               | -                | -               | -                | -              | 64,000          | 64,000          | 128,000             | 128,000            | -               | -               | -               | -               | 65,000          | 193,000             |   |   |
|                           | Total         |  |   | 28,041,700                        | 5,294,500        | 5,278,700       | 8,176,500        | 11,637,500      | 6,526,675        | 8,103,475       | 1,996,790        | 4,628,990      | 4,570,165       | 3,045,790       | 26,564,630          | 32,694,455         | 8,176,830       | 1,530,520       | 710,400         | 1,818,500       | 3,317,620       | 48,248,325          |   |   |



Ten-Year Capital Improvement Project Summary Report

Run Date: 2/15/23

| Department Description | Q                  | Project #     | Project Title  | Approved FY 2023 | Approved FY 2024  | Updated FY 2024   | Approved FY 2025  | Updated FY 2025   | Approved FY 2026  | Updated FY 2026   | Approved FY 2027  | Update FY 2027   | Planned FY 2028  | Updated FY 2028  | Approved 5-YR Total | Updated 5-Yr Total | Updated FY 2029    | Updated FY 2030   | Updated FY 2031  | Updated FY 2032  | Updated FY 2033  | Updated 10-Yr Total | Project Type                                  |   |
|------------------------|--------------------|---------------|--|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|---------------------|---|---|
| Beaches                |                    | 3973LI1302    | Incline Beach Facility Replacement                               |                  | 3,250,000         | 6,100,000         | -                 |                   |                   |                   |                   |                  |                  |                  | 3,250,000           | 6,100,000          |                    |                   |                  |                  |                  | 6,100,000           | B - Major Projects - Existing Facilities      |   |
|                        |                    | 3972BD1501    | Beaches Flatscape and Retaining Wall Enhancement and Replacement | 55,000           | 55,000            | 55,000            | 55,000            | 55,000            |                   |                   |                   |                  |                  |                  | 110,000             | 110,000            |                    |                   |                  |                  |                  | 110,000             | D - Capital Improvement - Existing Facilities |   |
|                        |                    | 3972BD1710    | Storage Container Replacement                                    |                  |                   |                   |                   |                   |                   |                   |                   |                  |                  | 40,000           | 40,000              | 40,000             | 40,000             |                   |                  |                  |                  |                     | 40,000  | D - Capital Improvement - Existing Facilities |
|                        |                    | 3972FF1205    | All Beaches Picnic Tables  |                  |                   |                   |                   |                   |                   |                   |                   |                  |                  | 14,250           | 14,250              | 14,250             | 14,250             |                   |                  |                  |                  |                     | 14,250  | D - Capital Improvement - Existing Facilities |
|                        |                    | 3972BD2101    | Ski Beach Boat Ramp Improvement Project                          | 100,000          | 1,500,000         | 500,000           |                   |                   |                   |                   |                   |                  |                  |                  |                     | 1,500,000          | 500,000            |                   |                  |                  |                  |                     | 500,000                                       | D - Capital Improvement - Existing Facilities |
|                        |                    | 3999BD1708    | Ski Beach Bridge Replacement                                     | 120,000          |                   |                   |                   |                   |                   |                   |                   |                  |                  |                  |                     |                    |                    |                   |                  |                  |                  |                     |   | D - Capital Improvement - Existing Facilities |
|                        |                    | 3999LI1902    | Burnt Cedar Beach Eastern Stormwater Improvements                |                  |                   |                   |                   |                   | 190,000           |                   |                   |                  |                  |                  |                     | 190,000            |                    |                   |                  |                  |                  |                     |   | D - Capital Improvement - Existing Facilities |
|                        |                    | 3999FF2201    | Beach Furnishings  | 10,000           | 10,000            | 10,000            | 10,000            | 10,000            | 10,000            |                   |                   | 10,000           | 10,000           |                  |                     | 40,000             | 30,000             |                   |                  |                  |                  |                     | 30,000  | D - Capital Improvement - Existing Facilities |
|                        |                    | 3999ME2202    | Central Irrigation Controller Upgrade                            |                  |                   |                   | 30,000            | 30,000            |                   |                   |                   |                  |                  |                  |                     | 30,000             | 30,000             |                   |                  |                  |                  |                     | 30,000  | D - Capital Improvement - Existing Facilities |
|                        |                    | 3999BD2203    | Third Creek Fence Redesign and Replacement                       |                  |                   |                   | 15,000            | 15,000            |                   |                   |                   |                  |                  |                  |                     | 15,000             | 15,000             |                   |                  |                  |                  |                     | 15,000  | D - Capital Improvement - Existing Facilities |
|                        |                    | 3999LI2204    | Ski and Incline Beach Landscape Enhancement                      |                  |                   |                   | 15,000            | 15,000            |                   |                   |                   |                  |                  |                  |                     | 15,000             | 15,000             |                   |                  |                  |                  |                     | 15,000  | D - Capital Improvement - Existing Facilities |
|                        |                    | 3972BD2102    | Beach Access Improvements  | 200,000          | 200,000           | 200,000           | 200,000           | 200,000           |                   |                   |                   |                  |                  |                  |                     | 400,000            | 400,000            |                   |                  |                  |                  |                     | 400,000                                       | D - Capital Improvement - Existing Facilities |
|                        |                    | 3972BD1301    | Reconstruct Pavement - Ski Beach                                 |                  | 250,000           | 250,000           |                   |                   |                   |                   |                   |                  |                  |                  |                     | 250,000            | 250,000            |                   |                  |                  |                  |                     | 250,000                                       | E - Capital Maintenance                       |
|                        |                    | 3972LI1202    | Pavement Reconstruction - Burnt Cedar Beach                      |                  |                   |                   |                   |                   | 835,000           | 835,000           |                   |                  |                  |                  |                     | 835,000            | 835,000            |                   |                  |                  |                  |                     | 835,000                                       | E - Capital Maintenance                       |
|                        |                    | 3972RS1701    | Replace Playgrounds - Beaches                                    | -                | 7,500             | 7,500             | 150,000           | 150,000           | 150,000           | 150,000           |                   |                  |                  |                  |                     | 307,500            | 307,500            |                   |                  |                  |                  |                     | 307,500                                       | E - Capital Maintenance                       |
|                        |                    | 3999BD1703    | Replace Ski Beach Entrance Gate                                  |                  |                   |                   |                   |                   |                   |                   |                   | 25,000           | 25,000           |                  |                     | 25,000             | 25,000             |                   |                  |                  | 24,500           |                     | 49,500  | E - Capital Maintenance                       |
|                        |                    | Rolling Stock | Fleet / Vehicle Replacement - Beaches                            |                  |                   |                   | 54,000            | 54,000            |                   |                   |                   |                  |                  |                  |                     | 54,000             | 54,000             |                   |                  |                  |                  |                     | 54,000  | F - Rolling Stock                             |
|                        |                    |               | Total  |                  | 485,000           | 5,272,500         | 7,122,500         | 529,000           | 529,000           | 1,185,000         | 985,000           | 35,000           | 35,000           | 54,250           | 54,250              | 7,075,750          | 8,725,750          |                   |                  |                  | 24,500           |                     | 8,750,250                                     |   |
|                        | <b>Grand Total</b> |               |  |                  | <b>44,633,400</b> | <b>25,363,000</b> | <b>34,056,200</b> | <b>21,331,700</b> | <b>30,810,700</b> | <b>22,993,375</b> | <b>29,620,175</b> | <b>4,884,610</b> | <b>8,343,490</b> | <b>5,552,415</b> | <b>5,131,040</b>    | <b>80,125,100</b>  | <b>107,961,605</b> | <b>10,869,030</b> | <b>3,859,120</b> | <b>2,791,300</b> | <b>3,644,500</b> | <b>5,285,620</b>    | <b>132,911,175</b>                            |   |







Ten-Year Capital Improvement Project Summary Report - FLEET / ROLLING STOCK

Run Date: 2/15/23

| Department         | Q | Project # | Project Title | Project Manager | Approved FY 2023 | Approved FY 2024 | Updated FY 2024 | Approved FY 2025 | Updated FY 2025 | Approved FY 2026 | Updated FY 2026 | Approved FY 2027 | Update FY 2027 | Planned FY 2028 | Updated FY 2028 | Approved 5-YR Total | Updated 5-Yr Total | Updated FY 2029 | Updated FY 2030 | Updated FY 2031 | Updated FY 2032 | Updated FY 2033 | Updated 10-Yr Total | Project Type |
|--------------------|---|-----------|---------------|-----------------|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|----------------|-----------------|-----------------|---------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|--------------|
|                    |   | Total     |               |                 | -                | -                | -               | 54,000           | 54,000          | -                | -               | -                | -              | -               | -               | 54,000              | 54,000             | -               | -               | -               | -               | -               | 54,000              |              |
| <b>Grand Total</b> |   |           |               |                 | 584,700          | 1,450,300        | 1,594,000       | 1,189,500        | 1,234,500       | 2,399,600        | 1,973,900       | 1,423,900        | 1,647,900      | 1,263,375       | 1,317,000       | 7,726,675           | 7,767,300          | 677,500         | 1,491,100       | 492,900         | 1,817,500       | 1,331,500       | 13,577,800          |              |







2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 2/15/23

| Department Description | Q | Project #   | Project Title  | Project Manager             | Approved FY 2023 | Approved FY 2024 | Updated FY 2024  | Approved FY 2025 | Updated FY 2025  | Approved FY 2026 | Updated FY 2026  | Approved FY 2027 | Update FY 2027   | Planned FY 2028 | Updated FY 2028 | Approved 5-YR Total | Updated 5-Yr Total | Updated FY 2029 | Updated FY 2030  | Updated FY 2031 | Updated FY 2032 | Updated FY 2033 | Updated 10-Yr Total | Project Type                       |
|------------------------|---|-------------|--|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|---------------------|--------------------|-----------------|------------------|-----------------|-----------------|-----------------|---------------------|------------------------------------|
|                        |   | 3499BD1710  | Diamond Peak Facilities Flooring Material Replacement                          | Mountain Operations Manager | 20,000           | 20,000           | 20,000           |                  |                  | 57,000           |                  |                  |                  |                 |                 | 77,000              | 130,000            |                 |                  |                 |                 |                 | 130,000             | H - Capital Maintenance - Expense  |
|                        |   | 3499OE1205  | Replace Staff Uniforms   | Ski Resort General Manager  |                  |                  |                  |                  |                  | 155,000          | 155,000          |                  |                  |                 |                 | 155,000             | 155,000            |                 | 175,000          |                 |                 |                 | 330,000             | I - Equipment & Software - Expense |
|                        |   | NEW         | Diamond Peak Facility and Maintenance Improvements                             | Ski Resort General Manager  |                  |                  | 80,000           |                  |                  | 92,000           |                  |                  |                  | 95,000          |                 |                     |                    | 267,000         | 60,000           |                 |                 |                 | 327,000             |                                    |
|                        |   | Total       |  |                             | 95,000           | 32,500           | 100,000          | 87,500           | 182,000          | 212,000          | 155,000          | 12,500           | 95,000           | 25,000          | 110,000         | 369,500             | 642,000            | 150,000         | 275,000          | -               | -               | -               | 1,067,000           |                                    |
| Parks                  |   | 4378BD1603  | Resurface and Coat Incline Park Bathroom Floors                                | Buildings Superintendent    |                  |                  |                  |                  |                  |                  |                  | 14,500           | 14,500           | 14,500          | 29,000          | 29,000              |                    |                 |                  |                 | 16,500          |                 | 45,500              | H - Capital Maintenance - Expense  |
|                        |   | 4378BD1604  | Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors | Buildings Superintendent    |                  |                  |                  |                  |                  |                  |                  | 63,400           | 63,400           |                 |                 | 63,400              | 63,400             |                 |                  |                 |                 |                 | 63,400              | H - Capital Maintenance - Expense  |
|                        |   | 4378LE1723  | 2019 Lely Fertilizer Spreader #793   | Fleet Superintendent        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |                     |                    | 8,000           |                  |                 |                 |                 | 8,000               | H - Capital Maintenance - Expense  |
| Washoe Reimbursement   |   | 4378L11207  | Maintenance, East & West End Parks   | Senior Engineer             |                  | 42,500           | 42,500           | 41,500           | 41,500           | 5,000            | 5,000            | 5,000            | 5,000            | 5,000           | 5,000           | 99,000              | 99,000             | 5,000           | 5,000            | 40,000          |                 |                 | 149,000             | H - Capital Maintenance - Expense  |
|                        |   | 4378L11303  | Pavement Maintenance, Village Green Parking                                    | Senior Engineer             | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 33,000           | 33,000           | 5,000            | 5,000            |                 |                 | 48,000              | 48,000             | 5,000           | 5,000            | 5,000           | 5,000           | 32,500          | 100,500             | H - Capital Maintenance - Expense  |
|                        |   | 4378L11403  | Pavement Maintenance, Preston Field  | Senior Engineer             | 5,000            | 6,000            | 6,000            | 7,500            | 7,500            | 6,000            | 6,000            | 30,000           | 30,000           | 20,000          | 20,000          | 69,500              | 69,500             |                 | 25,000           |                 |                 |                 | 94,500              | H - Capital Maintenance - Expense  |
|                        |   | 4378L11602  | Pavement Maintenance, Overflow Parking Lot                                     | Senior Engineer             | 5,000            | 5,000            | 5,000            | 30,000           | 30,000           | 5,000            | 5,000            | 5,000            | 5,000            | 27,500          | 27,500          | 72,500              | 72,500             |                 |                  | 10,000          |                 | 28,500          | 111,000             | H - Capital Maintenance - Expense  |
|                        |   | 4378L11802  | Pavement Maintenance - Incline Park  | Senior Engineer             | 6,000            | 35,000           | 35,000           | 6,000            | 6,000            | 30,000           | 30,000           | 5,000            | 5,000            | 5,000           | 5,000           | 81,000              | 81,000             | 5,000           | 30,000           | 5,000           |                 |                 | 121,000             | H - Capital Maintenance - Expense  |
|                        |   | 4378RS1601X | Playground Repairs - Preston   | Parks Superintendent        | 7,500            |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |                     |                    |                 |                  |                 |                 |                 |                     |                                    |
|                        |   | 4378BD2205  | Incline Parks Fencing Refurbishment  | Parks Superintendent        |                  | 20,000           | 20,000           |                  |                  |                  |                  |                  |                  |                 |                 | 20,000              | 20,000             |                 |                  |                 |                 |                 | 20,000              | H - Capital Maintenance - Expense  |
|                        |   | Total       |  |                             | 28,500           | 113,500          | 113,500          | 90,000           | 90,000           | 79,000           | 79,000           | 127,900          | 127,900          | 72,000          | 72,000          | 482,400             | 482,400            | 23,000          | 65,000           | 76,500          | 5,000           | 61,000          | 712,900             |                                    |
|                        |   | 4588BD1602  | Paint All Court Fences and Light Poles   | Buildings Superintendent    |                  | 37,000           | 37,000           |                  |                  |                  |                  |                  |                  | 27,500          | 27,500          | 64,500              | 64,500             |                 |                  |                 |                 |                 | 64,500              | H - Capital Maintenance - Expense  |
|                        |   | 4588L11201  | Pavement Maintenance, Tennis Facility  | Senior Engineer             | 5,000            | 10,000           | 10,000           | 22,500           | 22,500           | 5,000            | 5,000            | 5,000            | 5,000            |                 |                 | 42,500              | 42,500             | 12,500          | 22,500           |                 |                 | 12,500          | 90,000              | H - Capital Maintenance - Expense  |
|                        |   | Total       |  |                             | 5,000            | 47,000           | 47,000           | 22,500           | 22,500           | 5,000            | 5,000            | 5,000            | 5,000            | 27,500          | 27,500          | 107,000             | 107,000            | 12,500          | 22,500           | -               | -               | 12,500          | 154,500             |                                    |
|                        |   | 4884FF1501  | Resurface Recreation Center Patio Deck   | Buildings Superintendent    |                  |                  |                  |                  |                  | 35,000           | 35,000           |                  |                  |                 |                 | 35,000              | 35,000             |                 |                  |                 |                 |                 | 35,000              | H - Capital Maintenance - Expense  |
|                        |   | 4884L1102X  | Pavement Maintenance, Recreation Center Area                                   | Senior Engineer             | 7,500            | 7,500            | 7,500            |                  |                  | 6,000            | 6,000            | 6,000            | 6,000            | 6,000           | 6,000           | 25,500              | 25,500             | 6,000           | 52,500           |                 |                 | 5,000           | 89,000              | H - Capital Maintenance - Expense  |
|                        |   | 4899BD1305  | Paint Interior of Recreation Center  | Buildings Superintendent    |                  | 15,500           | 15,500           |                  |                  |                  |                  |                  |                  |                 |                 | 15,500              | 15,500             |                 |                  | 49,500          |                 |                 | 65,000              | H - Capital Maintenance - Expense  |
|                        |   | Total       |  |                             | 7,500            | 23,000           | 23,000           | -                | -                | 41,000           | 41,000           | 6,000            | 6,000            | 6,000           | 6,000           | 76,000              | 76,000             | 6,000           | 52,500           | 49,500          | -               | 5,000           | 189,000             |                                    |
|                        |   | 499OE1399   | Web Site Redesign and Upgrade  |                             | 20,000           |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |                     |                    |                 |                  |                 |                 |                 |                     |                                    |
|                        |   | Total       |  |                             | 20,000           | -                | -                | -                | -                | -                | -                | -                | -                | -               | -               | -                   | -                  | -               | -                | -               | -               | -               | -                   |                                    |
|                        |   | Total       | <b>Total Community Services</b>  |                             | <b>306,500</b>   | <b>331,500</b>   | <b>399,000</b>   | <b>307,500</b>   | <b>402,000</b>   | <b>377,000</b>   | <b>320,000</b>   | <b>679,400</b>   | <b>807,400</b>   | <b>246,600</b>  | <b>331,600</b>  | <b>1,942,000</b>    | <b>2,260,000</b>   | <b>234,000</b>  | <b>478,400</b>   | <b>214,500</b>  | <b>39,500</b>   | <b>88,500</b>   | <b>3,314,900</b>    |                                    |
| Beaches                |   | 3972BD1301X | Pavement Maintenance, Ski Beach  | Senior Engineer             | 15,000           |                  |                  | 6,000            | 6,000            | 6,000            | 6,000            | 6,000            | 6,000            |                 |                 | 18,000              | 18,000             | 12,500          |                  |                 | 13,500          |                 | 44,000              | H - Capital Maintenance - Expense  |
|                        |   | 3972L11201  | Pavement Maintenance, Incline Beach  | Senior Engineer             | 6,500            | 350,000          | 350,000          | 6,500            | 6,500            | 6,500            | 6,500            | 6,500            | 6,500            |                 |                 | 369,500             | 369,500            | 7,500           |                  |                 | 26,500          |                 | 403,500             | H - Capital Maintenance - Expense  |
|                        |   | 3972L11202X | Pavement Maintenance, Burnt Cedar Beach  | Senior Engineer             |                  | 12,500           | 12,500           | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000           | 32,500          | 32,500              | 7,500              | 5,000           | 60,000           | 5,000           | 5,000           |                 | 115,000             | H - Capital Maintenance - Expense  |
|                        |   | 3972RS1701X | Playground Repairs - Beaches   | Parks Superintendent        | 7,500            |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |                     |                    |                 |                  |                 |                 |                 |                     |                                    |
|                        |   | 3999BD1702  | Resurface Burnt Cedar Pool Patio Deck  | Buildings Superintendent    |                  |                  |                  |                  |                  |                  |                  | 30,000           | 30,000           |                 |                 | 30,000              | 30,000             |                 |                  |                 |                 |                 | 30,000              | H - Capital Maintenance - Expense  |
|                        |   | 3999D1706   | Burnt Cedar Beach Backflow Device Replacement                                  | Engineering Manager         | 55,000           |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |                     |                    |                 |                  |                 |                 |                 |                     |                                    |
|                        |   | Total       |  |                             | 84,000           | 362,500          | 362,500          | 17,500           | 17,500           | 17,500           | 17,500           | 47,500           | 47,500           | 5,000           | 5,000           | 450,000             | 450,000            | 27,500          | 5,000            | 60,000          | 45,000          | 5,000           | 592,500             |                                    |
| <b>Grand Total</b>     |   |             |  |                             | <b>1,623,900</b> | <b>1,375,500</b> | <b>1,697,000</b> | <b>1,278,200</b> | <b>1,487,700</b> | <b>1,327,500</b> | <b>1,385,500</b> | <b>1,669,400</b> | <b>1,562,400</b> | <b>618,200</b>  | <b>983,200</b>  | <b>6,268,800</b>    | <b>7,115,800</b>   | <b>484,000</b>  | <b>1,052,200</b> | <b>794,500</b>  | <b>254,500</b>  | <b>153,500</b>  | <b>9,854,500</b>    |                                    |

**MEMORANDUM**

**TO:** Board of Trustees

**THROUGH:** NA

**FROM:** Chairman Matthew Dent

**SUBJECT:** Review, Discuss, and Provide Direction as it Relates to the Flashvote Survey on the Incline Beach House Project (Requesting Trustee: Chairman Matthew Dent)

**RELATED STRATEGIC PLAN INITIATIVE(S):** **LONG RANGE PRINCIPLE #1 - SERVICE**  
The District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.

Long Term Initiative 5. - Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.

**LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE**

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

Budgeted Initiatives - Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan.

**RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES** Board Authorized Contract with FlashVote -1st Survey

**DATE:** February 22, 2023

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**I. RECOMMENDATION**

That the Board of Trustees Review, Discuss, and Provide Direction as it Relates to the Flashvote Survey on the Incline Beach House Project

**II. BACKGROUND**

The last survey completed for the Incline Beach House was August 5, 2016. This survey is attached as a reference document and to assist in formulating questions for this upcoming survey.

**III. BID RESULTS**

This is not applicable to this agenda item.

**IV. FINANCIAL IMPACT AND BUDGET**

The Board of Trustees approved entering into a contract with Flashvote at the January 11, 2023 Board of Trustees Meeting. The amount of the contract was approved as not to exceed \$9900.00.

**V. ALTERNATIVES**

Alternatives would be bring back at the March 8, 2023 meeting for further discussion or not proceed with the survey.

**VI. COMMENTS**

No additional comments.

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

This survey would be to help inform as to the scope of the Incline Beach House Project which is important to determining the overall scope and budget for the project. This project has a service delivery component which should be considered as part of the overall return on investment.

**VIII. BUSINESS IMPACT**

The results of the survey will help inform the overall scope and cost of the Incline Beach House Project.

**IX. ATTACHMENTS**

- 1. August 5, 2016 Flashvote Survey and Results

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

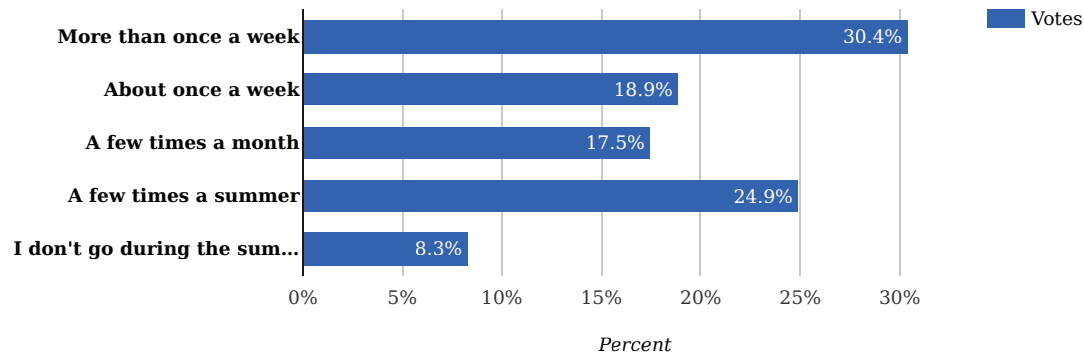
The Board should discuss the overall goals of the survey as they relate to the information and feedback the district is seeking from the community. Additionally, discuss crafting of questions to ensure reception of the desired feedback.

Q1

## August 5, 2016 Flash Vote

About how often do you go to Incline Beach in the summer?

(784 responses)

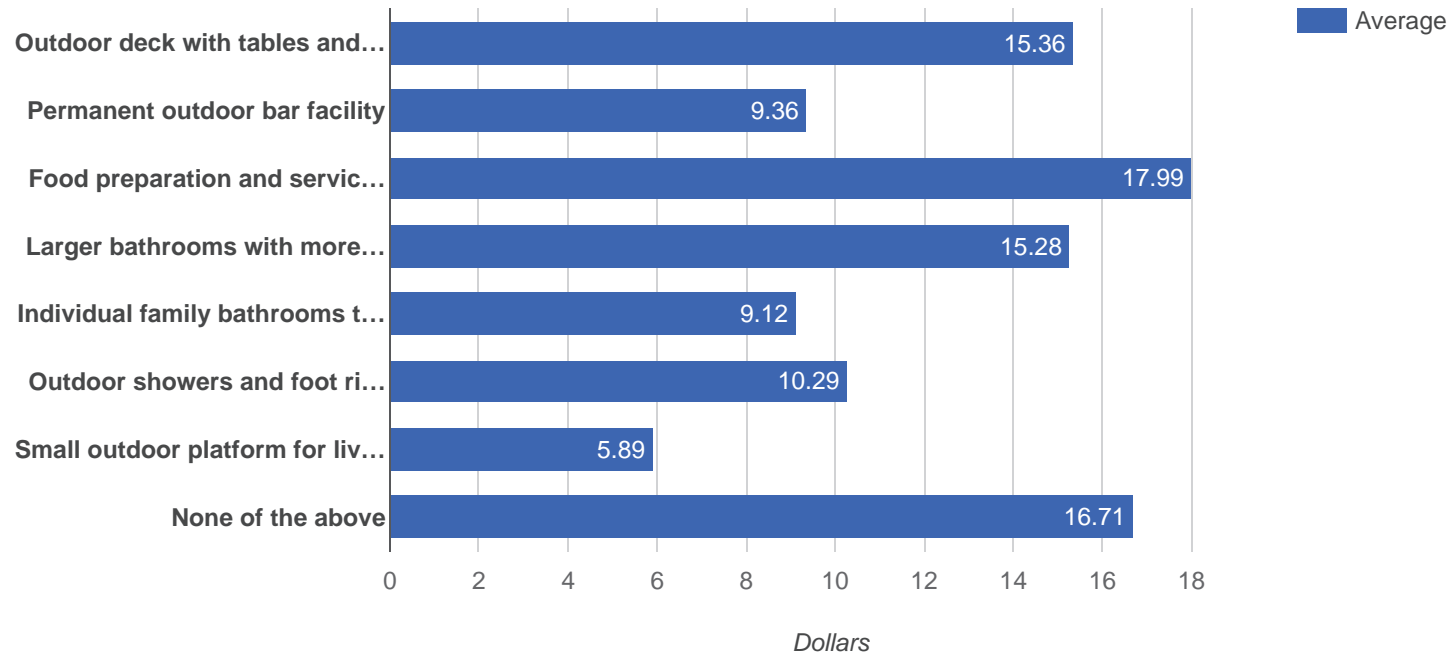


| Options                      | Votes (784) |
|------------------------------|-------------|
| More than once a week        | 30.4% (238) |
| About once a week            | 18.9% (148) |
| A few times a month          | 17.5% (137) |
| A few times a summer         | 24.9% (195) |
| I don't go during the summer | 8.3% (65)   |

# August 5, 2016 Flash Vote

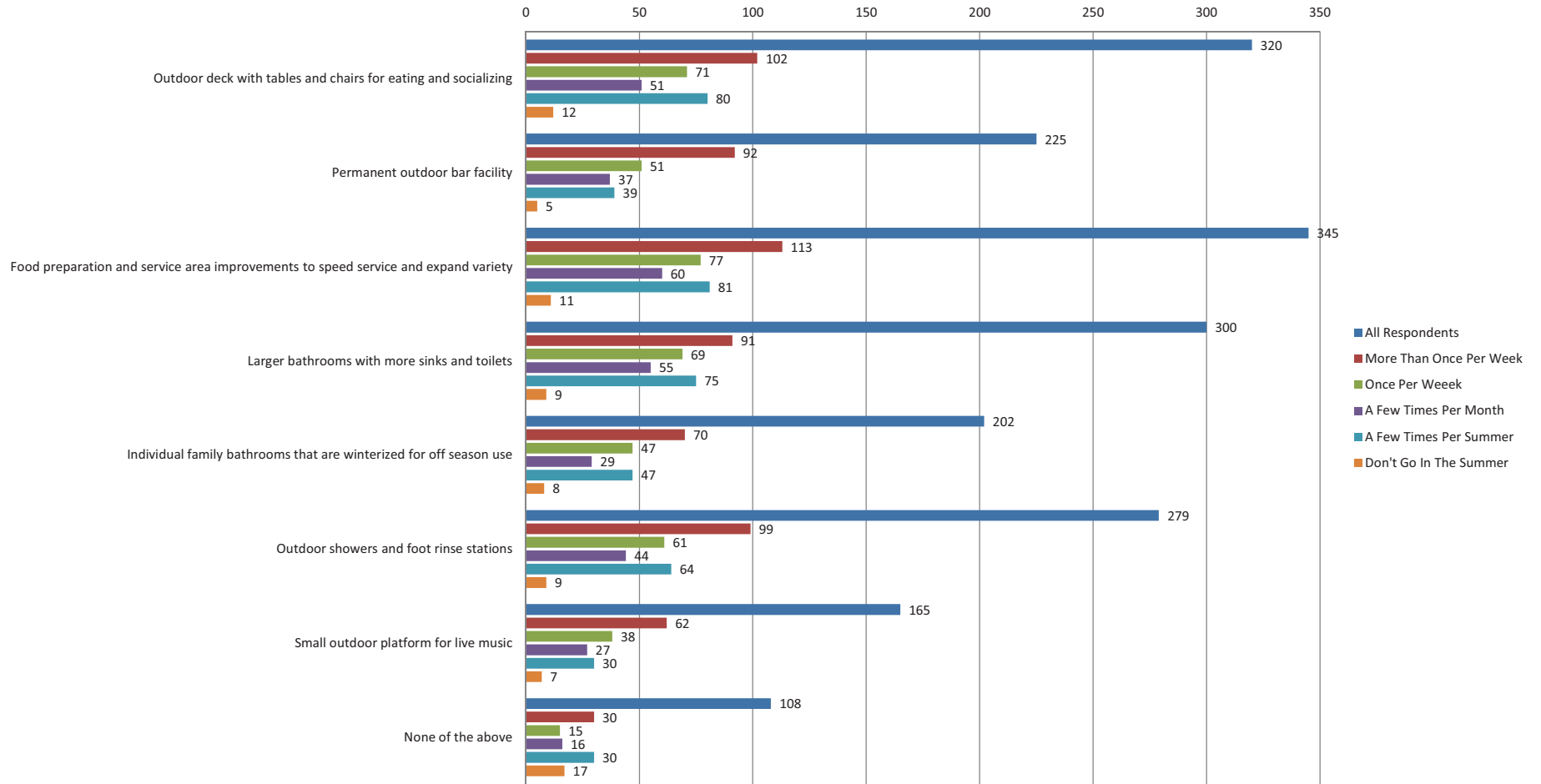
IVGID is considering the construction of a new snack bar and restroom building with several possible upgrades. Please tell us how important these upgrades are to you by allocating \$100 across the following options.

(570 responses)

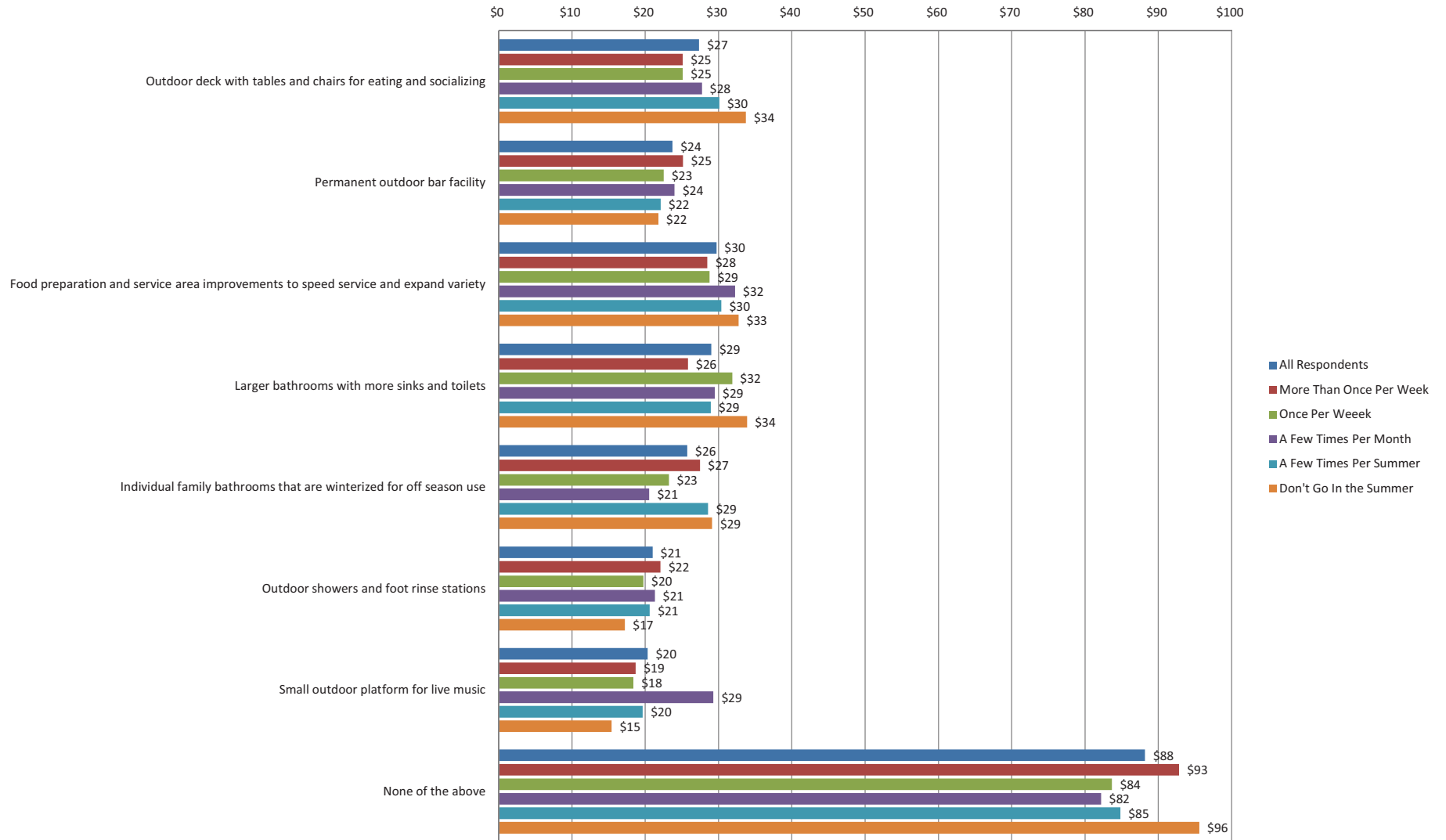


| Options  | Average (570) |
|--|---------------|
| Outdoor deck with tables and chairs for eating and socializing                     | 15.36 (320)   |
| Permanent outdoor bar facility   | 9.36 (225)    |
| Food preparation and service area improvements to speed service and expand variety | 17.99 (345)   |
| Larger bathrooms with more sinks and toilets                                       | 15.28 (300)   |
| Individual family bathrooms that are winterized for off season use                 | 9.12 (202)    |
| Outdoor showers and foot rinse stations  | 10.29 (279)   |
| Small outdoor platform for live music  | 5.89 (165)    |
| None of the above  | 16.71 (108)   |

### Number of Respondents to Each Question 3 Option by Beach Visitation Frequency

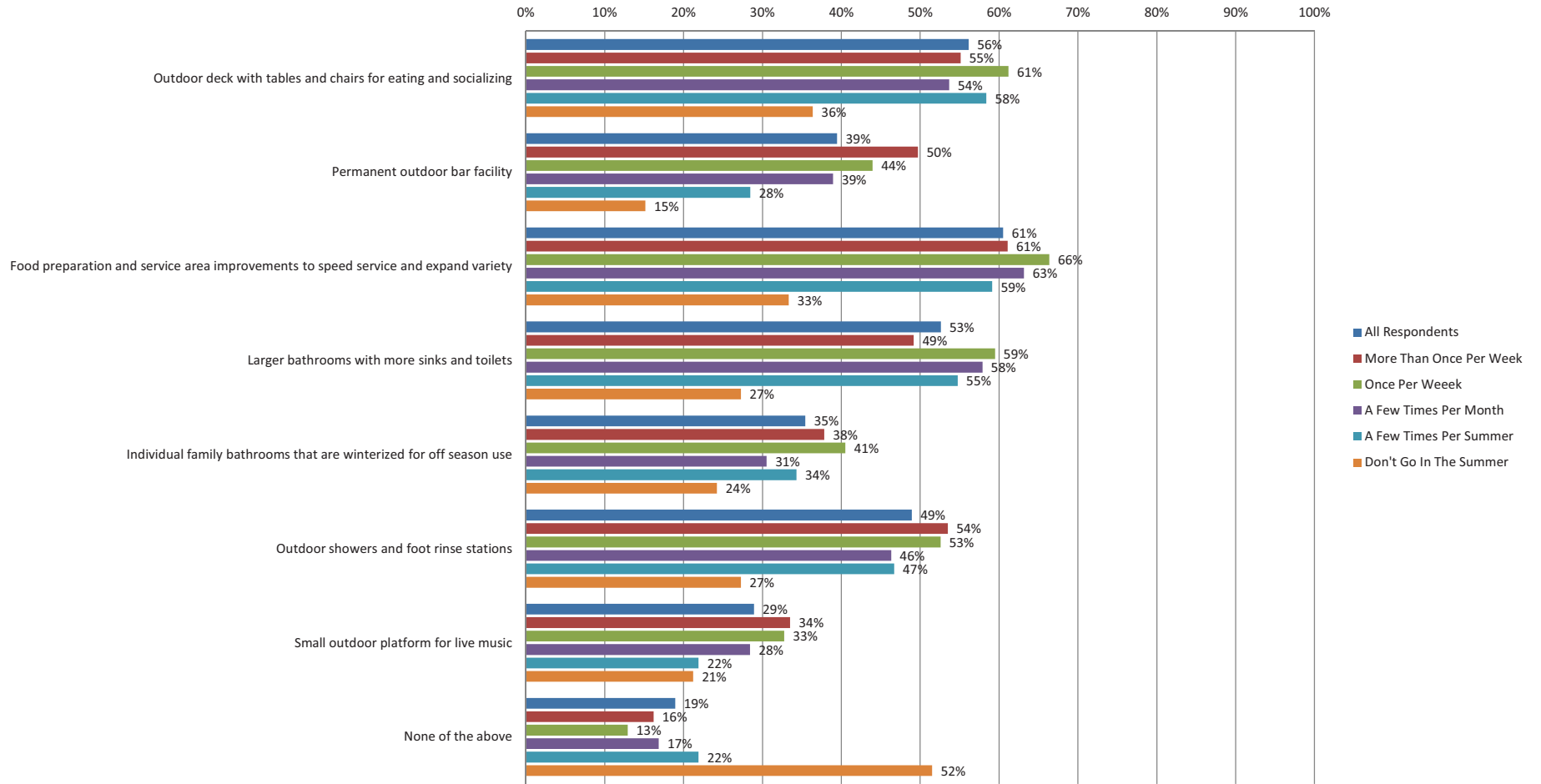


### Average Spend per Respondent to Each Question 3 Option by Beach Visitation Frequency





### Percentage of Respondents to Each Question 3 Option by Beach Visitation Frequency



**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Matthew Dent  
Chair

Josh Nelson  
General Counsel

**SUBJECT:** Review, discuss, and consider declining to assert privilege in redactions to three related public records requests for special counsel invoices and correspondence

**RELATED STRATEGIC PLAN INITIATIVES:** Long Range Principle #7 Governance

**RELATED DISTRICT POLICY:** Policy and Procedure No. 137/Resolution No. 1801 (Policy for the Provision of Records and Information to the Public)

**DATE:** February 16, 2023

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**I. RECOMMENDATION**

That the Board of Trustees review, discuss, and consider declining to assert privilege in redactions to three related public records requests for special counsel invoices and correspondence. The General Counsel recommends asserting privilege in the redactions and not taking action.

**II. BACKGROUND**

The District previously adopted Policy and Procedure No. 137/Resolution No. 1801 regarding public records and public information (Policy). The Policy was adopted in 2011. In recent time, the Board has discussed revising and updating the Policy, including this as Budgeted Initiative #3 of Long Range Principle #7 Governance in the updated Strategic Plan. At its January 11, 2023 meeting, the Board of Trustees made an initial modification to the public records review process by requiring the Board of Trustees to review all assertions of privilege by staff. At its February 8, 2023 meeting, the Board of Trustees considered a draft updated policy and

provided feedback. A revised policy will be brought forward at a future meeting for potential adoption.

As the Board considers the revised policy, the Board requested the opportunity to consider deciding whether to assert attorney-client and attorney work product privilege in pending public records requests. This item provides an opportunity for the Board to do so based on the three related public records requests noted below:

| Requestor and Date of Request | Request  | Date Responded |
|-------------------------------|--|----------------|
| Mike Abel (1-12-23)           | Please provide by email:<br>1.unredacted invoices dated from Dec 2021 to Jan 10, 2023 from legal firm Thorndal Armstrong Delk Balkenbush Eisinger; 2. any emails, memorandum or other written materials related to the Scope of Services to be provided by Thorndal Armstrong Delk Balkenbush Eisinger per the engagement letter dated Dec 8, 2021 and accepted by General Manager Winquest Dec 20, 2021; 3. Any "work product" such as recommendations and/or opinion or report or legal definitions or other materials as the engagement letter dated Dec 9, 2021 stated opinion and recommendation were to be provided. | 2-3-23         |
| Frank Wright (1-27-23)        | Balkenbush Invoices  | 2-6-23         |
| Margaret Martini (1-27-23)    | Balkenbush invoices, salary range, job description, Chateau invoice  | 2-6-23         |

For all three requests, the Public Records Officer based on the advice of the General Counsel withheld some documents and redacted invoices and emails. Redactions (including withholding entire documents) were applied to protect confidential information subject to the attorney-client and attorney work product privileges. The scope of these privileges was applied as narrowly as reasonably possible and narrower than could be asserted under applicable law.

This item is an opportunity for the Board of Trustees to consider whether not to assert privilege in the documents. If the Board decides to do so, the District will waive privilege in the redacted information and may waive privilege in related communications and information.

While the General Counsel understands the importance of transparency, it is important that the District has the ability to receive confidential legal advice. For this reason, the General Counsel does not recommend releasing unredacted documents.

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

No direct impact by this item.

### **IV. ALTERNATIVES**

Below is an alternative to the recommended action:

1. Decline to assert privilege in the documents.

### **V. 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.

### **VI. ATTACHMENTS**

Policy and Procedure No. 137/Resolution No. 1801



**Policy Resolution No. 137 – Resolution Number 1801**

**A POLICY FOR THE PROVISION OF  
RECORDS AND INFORMATION TO THE PUBLIC**

**WHEREAS**, from time to time IVGID receives requests for the provision of records, documents and information contained in its files; and

**WHEREAS**, NRS 239 of the Nevada Public Records Law, and NRS 241 of the Nevada Open Meeting Law address the subject of provision of documents to the public upon request; and

**WHEREAS**, NRS 239 further provides guidance on the manner and timing for a response to such requests and for the charge of costs therefor; and

**WHEREAS**, IVGID also receives requests for information or explanation of information, and wishes to establish a policy for the response to such requests; and

**WHEREAS**, IVGID now wishes to clarify, amend and establish its Policy for the provision of records, documents and information to the public.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**, that it hereby adopts the attached Policy for the provision of public records and information to the public.

**BE IT FURTHER RESOLVED**, that the attached Policy and procedures will remain in effect until changed or rescinded by the Board of Trustees.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of Resolution No. 1801, Policy Resolution No. 137, as amended and adopted by the Board of Trustees of the Incline Village General Improvement District on the 29th day of June 2011, by the following vote:



**Policy Resolution No. 137 – Resolution Number 1801**

**A POLICY FOR THE PROVISION OF  
RECORDS AND INFORMATION TO THE PUBLIC**

AYES, and in favor thereof, Trustees Bea Epstein, Ted Fuller, Bruce Simonian, Charles Weinberger and Joe Wolfe.

NOES, None

ABSENT, None

*/s/ Bruce Simonian*

Bruce Simonian

Secretary, IVGID Board of Trustees

This Policy has a separate section for Public Records (I) and Public Information (II). This Policy supersedes prior Policy Resolution No. 131, and Resolution No. 1692.



## **Policy Resolution No. 137 – Resolution Number 1801**

### **A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC**

#### **I. PUBLIC RECORDS**

##### **A. Purpose**

The following Policy and procedure, which shall be known also as the District's "Public Records and Information Policy," ("Policy") is intended to govern the issuance of public records contained in District files, and the inspection, copying and provision thereof. It will apply to all such requests for documents by the general public.

##### **B. Policy Statement**

Records and documents ("Record") in the possession of the District that are public records and are not otherwise declared to be confidential by state or federal law, and/or related governing interpretations of the law, will be made available to the public for inspection and copying under Nevada law.

##### **C. Governing Law**

This Policy and procedure is made in conformance with the Nevada Open Meeting Law (NRS 241), the Nevada Public Records Law (NRS 239) and District Policy. This Policy and procedure will remain in effect until changed or rescinded by the District's governing Board.

##### **D. Policy Administrator**

The General Manager may appoint a District "Public Records Officer(s)", whose duties shall be to oversee the execution and administration of this Policy. In the absence of such designation(s), the General Manager shall hold the title of "Public Records Officer" and shall directly administer this Policy.

The General Manager may name more than one "Public Records Officer" since District records may be maintained at multiple District locations.



## **Policy Resolution No. 137 – Resolution Number 1801**

### **A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC**

#### **E. General Provisions**

##### **1. Requests in Writing**

All requests under NRS 239 and 241 regarding public records shall be governed by this Policy and shall be made in writing and submitted to the District's Public Records Officer at its Administration Building, 893 Southwood Boulevard, Incline Village, Nevada.

The District provides a "Public Records and Information Request" form for this purpose; however a clear written request from the Requester may also suffice. Oral requests may be made only to the Public Records Officer, or a delegated representative thereof; provided such request is thereafter reduced to written form to ensure the accuracy of the request and the ability to properly respond. E-mail requests will be accepted if addressed to: [PublicRecordsOfficer@ivgid.org](mailto:PublicRecordsOfficer@ivgid.org) or to the specifically named Public Records Officer if known to the Requestor.

##### **2. Content of Requests for Information or Records**

Any request for inspection or copying of public records shall clearly state such a request, and shall clearly identify the Record subject to such request. A general description of a subject matter or topic or a blanket request for all general records shall not be adequate. The Requester is encouraged to provide the District with information about his/her purpose in requesting the Record sought, by title and date, if possible, so that the District may more easily identify and locate in its files the Record sought by the Requester. The District will attempt to identify and locate the specific Record responsive to the request.

##### **3. Determination of Form, and Timing of Response to Request for Information or Records**

The Public Records Officer will review all such written Record requests received and will determine whether the request complies with this Policy,





## **Policy Resolution No. 137 – Resolution Number 1801**

### **A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC**

and whether the requested Record exists. A response will be made within five (5) business days from receipt of the request, not counting that day, and thereafter as appropriate, in compliance with the provisions of NRS 239.0107.

#### **4. Charges For Providing Documents**

For the purpose of determining the cost, if any, for the locating, inspection or reproduction of a public Record, the Public Records Officer will apply the following categories which will govern the charges, if any, which will be assessed and the method in which the request will be handled:

##### ***a) Public Meeting Information***

Copies of such Records or information, as contained in the District's published public meeting agenda packages, including minutes of District Board meetings and Board of Trustee actions, will be provided to the Requester at no charge, if the date of the involved meeting is provided.

##### ***b) Records, Documents or Standard Computer Files***

Records which have been specifically identified as being able to be provided by e-mail, i.e. in digital form, will be provided to the Requester at no charge. Records not available in digital form and specifically identified will be provided as follows:

- I. Under five (5) pages, free of charge
- II. Over five (5) pages, a charge of \$1.00 (one dollar) per extra (over 5 pages) page will be charged.
- III. If the Requester, on a single visit, requests multiple documents, the first five (5) pages will be provided free of charge of the multiple documents and each page after that, of the multiple documents, shall be in accordance with II. above.



## **Policy Resolution No. 137 – Resolution Number 1801**

### **A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC**

#### ***c) Extraordinary Charges for Locating or Compiling Documents***

If the public records request does not contain information allowing the prompt identification and location of the Record, or if a responsive Record cannot be found, the Public Records Officer shall so advise the Requester, and determine whether the Requester desires and authorizes staff to conduct an extraordinary public records search and/or Record compilation, and shall advise the Requester of the applicable charges. If the Requestor authorizes further action, the Public Records Officer shall undertake such a search and/or compilation, and the charge to the Requestor shall be based on the time spent in such search, at a rate of Thirty Five Dollars (\$35) per hour, or portion thereof. Payment in full shall be required at or prior to the delivery of any results.

The Public Records Officer shall attempt to estimate the time involved in any such search or compilation, and if the estimate exceeds two (2) hours, a deposit of Fifty Dollars (\$50) shall be required by the Requester prior to any further work.

#### **5. Adversary Proceedings**

In the event that a Requestor is a party or associated with a party in any pending or threatened litigation or administrative proceeding against or involving the District, the rules of discovery therein shall apply and supersede this Policy, and any request for Record shall be referred to the District's General Counsel, for information only. Requests for Records within Section 4(a) shall not be subject to this Section 5.



## **Policy Resolution No. 137 – Resolution Number 1801**

### **A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC**

#### **6. Discretionary Authority**

The General Manager shall have the discretion to interpret and to modify this Policy, on a case by case basis, as deemed necessary and appropriate under the circumstances.

## **II. INFORMATION**

### **A. Purpose**

The following Policy and procedure, which shall also be known as the District's "Public Information Policy", is intended to govern the issue of public information pertaining to the District or its operations, and the provision thereof by the District. It will apply to all such inquires or requests for information by the general public to the District which are not requests for public records.

### **B. Policy Statement**

The District will strive to make information regarding the District's business and operations available to the general public, and to assist the general public in understanding matters of general public concern. The District will take reasonable steps to respond to public inquiries and requests for information.

### **C. General Provisions**

#### **1. General Requests**

Each Department shall establish an internal procedure for responding to oral or written requests for explanation or information from the public. Each such procedure shall provide for the referral of any extraordinary request to the General Manager for further action or response. Extraordinary requests include those requests requiring a substantial amount of time to respond, those requiring



## **Policy Resolution No. 137 – Resolution Number 1801**

### **A POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC**

research or Record searches or interpretation, and others which would affect the normal operations of the Department.

#### **2. Extraordinary Requests**

The General Manager shall review and determine the appropriate responses to all extraordinary requests. The General Manager's decision on what is a reasonable response is conclusive. The General Manager shall have the ability and authority to offer special staff services necessary and appropriate to respond to an extraordinary request, with charges for such services to the Requestor on the schedule as set forth in Section I., E, 4. above.

#### **3. Delegation of Authority**

The General Manager may delegate the responsibility regarding extraordinary searches to any other staff person, at his or her discretion. The General Manager may appoint a Public Information Officer for the District, whose duties shall include responding to requests for information under this Policy. In the absence of such an appointment, the General Manager shall hold the title of "Public Information Officer".

#### **4. Discretionary Authority**

The General Manager shall have the discretion to interpret and to modify this Policy, on a case by case basis, as deemed necessary and appropriate under the circumstances.

#### **5. Adversary Proceedings**

In the event that a Requestor is a party or associated with a party in any pending or threatened litigation or administrative proceeding against or involving the District, the rules of discovery therein shall apply and supersede this Policy, and any request for information



**Policy Resolution No. 137 – Resolution Number 1801**

**A POLICY FOR THE PROVISION OF  
RECORDS AND INFORMATION TO THE PUBLIC**

shall be referred to the District's General Counsel, for information only.

**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Matthew Dent  
Chair

Josh Nelson  
General Counsel

**SUBJECT:** Review, discuss, and provide direction on redactions for pending public records requests

**RELATED STRATEGIC PLAN INITIATIVES:** Long Range Principle #7 Governance

**RELATED DISTRICT POLICY:** Policy and Procedure No. 137/Resolution No. 1801 (Policy for the Provision of Records and Information to the Public)

**DATE:** February 16, 2023

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**I. RECOMMENDATION**

That the Board of Trustees review, discuss, and provide direction on redactions for pending public records requests.

**II. BACKGROUND**

As discussed in more detail in the Board Memorandum for Item G.4, the District is in the process of updating Policy and Procedure No. 137/Resolution No. 1801 regarding public records and public information (Policy). While the Board considers a revised Policy, the Board of Trustees has provided interim direction to staff regarding public records. This includes greater transparency regarding decisions to withhold and redact documents. Documents may be withheld for any legally recognizable reason, including the attorney-client and attorney work product privilege.

Going forward, staff will include a standing item for all Board meetings providing an update on any public records requests where the Public Records Officer based on the advice of counsel withheld or redacted records. This is the first of those

standing items, and an opportunity to receive feedback on the format for reporting. Below is the proposed format:

| <b>Date of Request</b> | <b>Requestor</b> | <b>Request</b> | <b>Dated Responded</b> | <b>Exemption Applied and Rationale</b> |
|------------------------|------------------|----------------|------------------------|--|
|                        |                  |                |                        |  |
|                        |                  |                |                        |  |

**III. FINANCIAL IMPACT AND BUDGET**

No direct impact by this item.

**IV. ALTERNATIVES**

Below is an alternative to the recommended action:

1. Discontinue or modify the proposed reporting for public records.

**V. 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.

**VI. ATTACHMENTS**

N/A



LONG RANGE CALENDAR

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Wednesday, March 8, 2023 at 6 p.m. – Regular Board of Trustees Meeting – Boardroom

Reports

- 1. Report from GM's Dog Park Committee

Items Slated for Consideration

- 1. Approval of Golf/Facility/Ski Rates
2. Review, discuss and set the date/time for April 26, 2023 at 6:00 p.m. for the public hearing on the proposed amendments to the Sewer and Water Schedule of Service Charges – PW
3. Set May Public Hearing Dates (Recreation Roll, Budget)
4. Award Construction Contract for Water Reservoir Coatings and Site Improvements – PW
5. Award Design/Build contract for Diamond Peak Kitchen Remodel – PW
6. Accept the Subward Grant from STPUD, Budget Augmentation to reflect the outside funding source, and Award Construction Contract for Crystal Peak Waterline Replacement – PW
7. Discussion regarding a Board appointed Advisory Committee on Capital Projects (Policy 3.1.0, paragraph 0.9 and Policy 12.1.0 is the reference to be included)
8. Nevada Division of State Land contract termination

GM Report-

- Employee Recreational Privileges and Employment Incentives
• Ordinance 7, paragraph 110, annual report due March 1, 2023 (added by Director of Administrative Services Herron 08/01/2022) – will go into General Manager's Report

\*\*\*\*\*

Wednesday, March 22, 2023 at 6 p.m. – Regular Board of Trustees Meeting – Boardroom (Dent not available in person)

Items Slated for Consideration

Budget Workshop #3 – Operating Budget Update, Capital Improvement Plan Update and Final Facility Fees (Venue Manager Presentations)

- 1. Approval of Bonds and SRF Loan Documents (Effluent Pipeline)
2. Amend FY 2022/23 capital budget to reflect financing plan/sources, etc.
3. Award Construction Contract for Bike Park Improvements – PW
4. Bring back LSC study (beaches)

\*\*\*\*\*

Wednesday, April 12, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom

Items Slated for Consideration

- 1. Board approval of FY 2023/2024 Tentative Budget (Form 4404LGF) (to be filed April 15, 2022)
2. Public Hearing: Ordinance 7
3. Presentation by Waste Management regarding proposed improvements to their Transfer Station property - PW
4. Award Construction Contract for Mountain Golf Phase 2 and 3 – PW
5. Award Construction Contract for Wetlands Improvements – PW
6. Award CMAR GMP 1 Contract for Effluent Pipeline – PW
7. Review, discuss, and approve revisions to Policy 16.1.0
8. Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District effective June 1, 2022 - Actions on Fees as stated in paragraphs 36, 69, 71 and 81 – do at budget time – PLACEHOLDER – could move to another date

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**LONG RANGE CALENDAR**

**Wednesday, April 26, 2023 at 6 p.m. – Regular Board of Trustees Meeting – Boardroom**

Items Slated for Consideration

- 1. Conduct the Public Hearing for the Proposed Amendments to the Sewer and Water Schedule of Service Charges – PW

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**Wednesday, May 10, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

- 1. Discuss General Manager’s Goals before evaluation occurs (Trustee Dent – 09282022)
- 2. Board approval of final FY 2023/2024 Annual Budget (Form 4404LGF) (to be filed with State 06/01/2023) **and** Facility Fees and Recreation Roll
- 3. Fiscal Year 2022/2023 Third Quarter Budget Update and Expense Projects Report– Presented by Director of Finance Paul Navazio
- 4. Fiscal Year 2022/2023 Third Quarter CIP Popular Status Report – Presented by Director of Finance Paul Navazio
- 5. Approval of USACE 595 Model Agreement for Grant Funds (Effluent Pipeline and Storage Tank) – PW

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**Wednesday, May 24, 2023 at 6 p.m. – Special Board of Trustees Meeting - Boardroom**

Public Hearings: FY 2023/24 Recreation Roll; FY 2023/24 Annual Budget

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**Wednesday, June 7, 2023 at 6 p.m. – Special Meeting of Board of Trustees - Boardroom**

- 1. General Manager’s Performance Evaluation

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**Wednesday, June 14, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

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**Wednesday, June 28, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

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**Wednesday, July 12, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

- 1. Annual report – PP 141/Resolution 1895 (added by Director of Administrative Services Herron 07/28/2022) – due date is last meeting in July 2023

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**Wednesday, July 26, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

- Board approval of Annual Indebtedness Report (Form 4410LGF)
- Board approval of 5-Year Capital Plan (Form 4411LGF)



**LONG RANGE CALENDAR**

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**Wednesday, August 9, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

1. Finalize General Manager’s goals by the end of August 2023
2. Fiscal Year 2022/2023 Fourth Quarter Budget Update and Expense Projects Report – Presented by Director of Finance Paul Navazio
3. Fiscal Year 2022/2023 Fourth Quarter CIP Popular Status Report – Presented by Director of Finance Paul Navazio

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**Wednesday, August 30, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

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**Wednesday, September 13, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

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**Wednesday, September 27, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

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**Wednesday, October 11, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

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**Wednesday, October 25, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

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**Wednesday, November 8, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration

FLASHVOTE contract review

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**Wednesday, December 13, 2023 at 6 p.m. – Regular Board of Trustees Meeting - Boardroom**

Items Slated for Consideration



**LONG RANGE CALENDAR**

**Parking Lot Items – To be scheduled**

|    |   |
|----|---|
|    | <i>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</i>   |
| 1  | Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)   |
| 2  | Next step on Diamond Peak parking lot/Ski Way – Staff added reminder  |
| 3  | Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20.1.0. <b>Follow up with District Counsel Nelson</b> |
| 4  | Policy 16.1.0 – (requested by Trustee Schmitz – 6/8/2022)   |
| 5  | General Manager’s Evaluation Process (Dent – 09282022) Trustee Tonking volunteered to work on the evaluation process system   |
| 6  | Modifications to current budget to reflect grant funding and cost sharing on Effluent Tank (added by Director of Public Works)  |
| 7  | Liaisons with Washoe County   |
| 8  | Union Negotiations – Closed Session   |
| 9  | Capitalization Policy (Schmitz – 02/08/2023)  |
| 10 | Update on Snowflake Lodge (Noble)   |
| 11 | External Organization Involvement Disclosure Policy (Nelson – 01/11/2023)   |
| 12 | Discuss Employee Recreational Privileges and comparison to other agencies (From 02/08/2023 BOT Meeting)   |

\*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplish no later than June 1, 2023.

## MINUTES

### **REGULAR MEETING OF JANUARY 11, 2023**

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 Board Vice Chairman Matthew Dent on Wednesday, January 11, 2023 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

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

The pledge of allegiance was recited.

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

On roll call, present were Trustees Raymond Tulloch, Matthew Dent, David Noble and Sara Schmitz. Trustee Michaela Tonking did join the meeting at 6:38 p.m.

Members of Staff present were Director of Public Works Brad Underwood and Director of Finance Paul Navazio. Members of the public physically present were Chris Nolet, Judith Miller, Aaron Katz, Diane Becker, Michael Abel, Jack Dalton, Frank Wright and others.

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

Chris Nolet commented that it is a fantastic view from where he is sitting to see the slate of Trustees; he noted that Trustee Tonking is absent but he is saying it for her as well. He continued that it is an exciting day for Incline Village and turning a page with a chance to do things differently with far more transparency than they have benefited from in the past. He commented God speed to each of the Trustees. He stated that the Audit Committee section of the agenda indicates that Trustee Wong's position is being extended through February 23, 2023 as a Trustee and he thinks she should be At-Large.

Judith Miller read from a prepared statement, which is attached hereto.

Aaron Katz provided written statements to be attached to the meeting minutes. He asked where Mr. Callicrate is; he emailed him when he was still the Chair and he said he would be involved, attend the meetings, give public comment and exercise his first amendment. He asked where he is and commented he does not see him and that he is just like all the other jokers; the minute they are off the Board, they lose interest in the community even though they have been saying how interested they are. He commented that he has written to the Board of Trustees about a couple of recommendations for the public and asked that public comment be

restored before each General Business item in addition to the beginning and end of the meeting so that there is sufficient time for the public to give input on these important matters. He continued by asking if the meetings could be held at the Chateau again and commented that he does not know why the community has the Chateau; it is certainly not to subsidize use by takers in the community. He continued that he thought it was the community's place for their meetings and asked that the meetings be returned there. He commented that he wants to talk about an email that he sent today that dealt with Kevin Lyons and his Flashvote proposal, which he is against because it is being paid for by the Recreation Fee. He continued that the District budgets to overspend in all of the funds, asked where the money comes from to subsidize the overspending, and commented that at the end of the day, it is the Recreation Fee and Beach Fee. He commented that he is told that these fees are for the availability of recreation and the beaches, when they are really not; they are for the availability of people like Kevin Lyons who can get paid \$9,900.00 to do a couple of surveys and Staff training; that's not the purpose of the Recreation Fee. He continued that then they are going to tell him there is no money to pay for it and stated that is great and not to do it then. He commented that it is not just Kevin Lyons; he suggested looking at every expenditure and ask what it has to do with the Recreation Fee because when it has nothing to do with it, kill it or get Staff to start reducing expenses.

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

Michael Abel (on behalf of Cliff Dobler) read from a prepared statement, which is attached hereto.

Jack Dalton commented that he wants to reiterate what Ms. Becker said; he thinks it is very important that the Board of Trustees and designated people look at what the Washoe County Commissioners are doing. He referred to the 947 Tahoe parcel and TRPA and stated what they want to do with the reconnection is unfortunate and should not happen. He continued that this was only one year ago, and there is nobody here, not only the people that do not work here, but the people that live here had to leave. He commented that unfortunately the Board and Washoe County Commissioners made the decision about the old elementary school, which would have been a nice site, but that did not happen. He commented that after each one of the agenda items, there should be community input; he is not saying 5 or 15 minutes is needed, but maybe 1 or 2 minutes. He commented that when he found out about the water issues in Incline Village, a friend of his had sent him an email asking if he had heard anything about it. He continued that he responded that he had not heard anything; he then commented about IVGID handing out door hangers and stated that is not a very good way of communicating. He commented that the issue is that this is a real public health issue and IVGID

should have been involved; the response was unfortunate that they did not have better advice. He continued that he knows somebody that had e-coli; unless they do the genomic profile, it may just be risk factors, but people die from e-coli. He commented that he spoke with someone today and they said IVGID water is chlorinated and referred to a chlorine smell test; the response from IVGID initially and on December 14 is inadequate and dangerous.

Frank Wright commented that a new day has just landed and launched in Incline Village; he was listening to another person speak and noticed the silent majority have disappeared and most of them were recruited. He continued that the roldex buffoon's were recruited by Management and were sent here to tell us how many years they have lived here, how wonderful this place is, how excellent all the amenities are and how wonderful the District General Manager is. He commented that after a while, you notice that these guys did not come in on their own, they were brought in, and they are not here tonight. He continued that in the next couple of years, there will be some great changes; there are intelligent people on this Board of Trustees, who understand finances and understand that this place is for the people who live here and pay the Recreation Fee. He continued that this place is not for people who live in Reno; overpaid and compensated employees. He commented it is for the people who live here; the money that funds this place comes from the people who pay the parcel fee who have made this their home and who have been taken over by a bunch of people who really did not know what they are doing. He continued that they have run the bills up and the Board of Trustees is going to have to figure out the budget to solve all the problems that these people have caused. He commented that some of these people are still here and they are probably plotting the next two years on how to get rid of you people who are talented and get the people back on the Board of Trustees who have no talent, that listen to everything that is told to them and make decisions based on what Management tells them to do. He continued that this has been going on way too long and he has been screaming way too long that this has been going on. He welcomed the new Board of Trustees and commented that he hopes Trustee Noble understands what is taking place, what has taken place and that he becomes a productive member of the group because he can. He continued that he listened to Trustee Noble at the last meeting and he raised excellent points; he thinks he is engaged and can make a real positive force in the community. He commented that he hope he does not fall into what has been going on and that he works with the Trustees in a positive way and a new way; it has been 12-14 years that he has been screaming bloody murder about what was going on. He continued that now it will be fixed and he will probably disappear, as he does not have to be present anymore.

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

Vice Chairman Matthew Dent asked for any changes to the agenda; there were none and Vice Chairman Matthew Dent indicated the agenda is approved as submitted.

**E. REPORTS TO THE BOARD\***

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

District General Manager Winquest congratulated and welcomed Trustees Noble and Tulloch and stated he looks forward to working with them. He mentioned that Robert Olmer, a 30+ year resident of the community, passed recently. He was a very active member of the community and had extensive experience in both hospitality and ski resort management; he was also a Diamond Peak Ski Instructor for 2 years and was selected by the previous District General Manager to be on the steering committee for Diamond Peak. He stated that this is sad news but he wanted to highlight everything he has done for the community. He mentioned that he spoke to the General Manager of the Hyatt and learned that they were not able to procure their permitting from TRPA for the first phase of their project, so the first phase will not begin until the spring of 2024; he will continue to communicate with him and pass along any updates as he receives them. He mentioned that he reported on the water issue at the last meeting and then provided a recap of what was shared at the last meeting. District General Manager Winquest reviewed the submitted report. Trustee Tulloch referenced the new dog park and the comment about doing a community survey and asked if the Flashvote services would be used for the survey if that item were approved. District General Manager Winquest stated that the current plan would be to use the internal software, which is the same survey software that was used for Ordinance 7, which worked out very well. He continued that if the Board of Trustees would like to use Flashvote for this survey, Staff would take that direction. He stated he does not think it is necessary and Staff is well versed on how to manage the internal software and survey. Trustee Tulloch stated it would add consistency to use Flashvote. Trustee Tulloch referenced construction contract review and the CMAR contract being sent to Granite Construction for the design build contract and noted that he does not recall that being approved by the Board of Trustees. Director of Public Works Brad Underwood responded that Staff has a draft from the outside attorney that has been sent to Granite Construction for their review before it is brought to the Board of Trustees for review and approval. Trustee Tulloch stated he knows it has been a good snow year but when he looks at the numbers for

Diamond Peak, it is down about 45% and stated that all of the operation costs are going up; he asked if Staff is expecting a shortfall in the budget. Diamond Peak Ski Resort General Manager Mike Bandelin stated not at this particular time; there are still quite a few days of operation left. He continued that the numbers were down as reported, due to the weather in the Bay Area, where most of the clients come from; he has a strong confidence that the shortfall will be made up with in visits and he can come back to the Board of Trustees with a financial report update. Trustee Tulloch referenced financial transparency and noted he went to the IVGID website and looked at OpenGov; he saw that the last numbers posted were for 2021-2022 and asked for an update on current financials. District General Manager Winquest stated that Staff is engaged with OpenGov and most of this has to do with the switch over to Tyler. He continued the version of OpenGov needs to be upgraded to accommodate the integration; Staff is doing everything they can to get this remedied so that everything on the website can be updated. Director of Finance Paul Navazio explained that Staff is wrapping up the December closing reports and expect to be caught up next week with posting the completed monthly reports, which is through December. He continued that Staff is meeting with OpenGov tomorrow to finalize some of the scope of work issues and stated that what was supposed to be a minor transition, from Enterprise to Tyler, is turning into a full reintegration of the OpenGov platform for Tyler. He stated that Staff will have the monthly reports on the website next week, and as they progress with OpenGov, they will provide updates. Trustee Tulloch asked if reports against budget could be posted to the website in the meantime. Director of Finance Navazio stated yes and explained that the part of OpenGov that will be lagging is the real time daily update of line item details; it will be in summary form of budget to actual for all funds, accounts and venues. Trustee Tulloch asked if Staff could also get caught up on posting weekly bill pays, etc. Director of Finance Navazio stated yes. Trustee Schmitz referenced the financial transparency and stated her understanding was that OpenGov provided the ability to see the line item detail and noted that the monthly reports do not include the line item detail. She asked that the line item budget be posted on the website because the Trustees do not have any line item information and it is not available. She continued that if this could be posted, it would be helpful. Director of Finance Navazio clarified that the line item budget is on the website and the budget to actual activity is not. Trustee Schmitz stated that she could not find it and if it is on the website, to make sure that the Trustees know where it is. Director of Finance Navazio stated he believes it is with the adopted budget information but he will double check. Trustee Schmitz stated there are some items that are still not posted on the website such as the ACFR, debt management reports, bill pay, etc. and suggested making



sure that the pages on financial transparency are updated on the website as much of the information is outdated. Trustee Schmitz asked if there is an estimated date of when the RFID will be implemented? Diamond Peak Ski Resort General Manager Bandelin responded that he is happy to report that yesterday and today, the access technicians were onsite putting together the printers and peripheral equipment, as well as outside connections in the power data boxes. He continued that they are now okay to move forward with test mode; once all peripheral equipment has been installed, they will go into product building and then start testing the media to ensure that all products are tested and work the way they are designed. He stated that he would be able to provide some feedback to the Board of Trustees within the next week or so with an actual launch date; there are currently over 7,500 passes for both non-resident and picture pass holders that Staff will build and make an attempt of delivering those passes to the community. He continued they would move forward with the launch of people purchasing on the calendar for future dates; a lot of work has been completed over the past 2 days with the access technicians. Trustee Schmitz referenced the public records requests and stated she wants to make sure the intent was to have everything that was outstanding; she is unsure if this is everything that is outstanding because it is labeled requests from a certain date. District General Manager Winquest stated there has been several that were open ended and there were some requests that have come in after the report was published but outside of that, the requests have been fulfilled. Trustee Schmitz stated that the heading in the District General Manager's report says purchase orders and asked if it is both purchase orders and contracts. District General Manager Winquest responded that it is purchase orders that come to his queue that he is responsible for approving within his spending authority. Trustee Schmitz referenced "the status of converted" and asked if that is regarding Tyler? Director of Finance Navazio responded with yes; he explained the converted terminology and what the new process will be in Tyler for purchase orders. Trustee Schmitz stated that some of the findings with Davis Farr indicated that purchase orders were being approved for an amount higher than the contract value, so this would be something to keep an eye on to ensure it is not a number that is different than the approved contract. Director of Finance Navazio agreed and noted that Tyler does not make a distinction between purchase orders and contracts so there is a comprehensive list as contracts come through. Trustee Schmitz referenced the Ponderosa Athletics and stated she does not understand what is happening and what the plan is. District General Manager Winquest responded that it has been some time since he has brought this up; he stated that Mr. Duffield and his family and the Ponderosa Athletics started the process 3 years ago as far as the permitting with TRPA. He continued that

they are building a facility for advanced gymnastics; the facility was initially intended to bridge the gap until the facility that was going to be built opened up at the current Recreation Center site. He stated that due to some of the permitting restrictions with TRPA and the allowances, they are only able to operate the facility certain days and times of the week because it is in the area of the shore pathway, parking concerns, traffic, etc. He continued that the goal would be to bring an agreement back to the Board of Trustees that would bring the existing advance gymnastic program from the Recreation Center over to that facility which includes 14-16 children. He noted that there is a maximum amount of individuals allowed onsite at one time per the permit, and by bringing that program out of the Recreation Center and over to that facility, assuming that there will be a joint use agreement, will free up some time for other programs and/or allow members to be able to use the gymnasium. He continued that Staff believes it will alleviate some congestion and lack of availability and is signaling to the Board of Trustees that Staff is working with Ponderosa Athletics; specifically with Mr. Dugdale. Trustee Tulloch asked if there is a cost associated with renting the space. District General Manager Winqest stated that Ponderosa Athletics has indicated the District Staff would manage the program and there would be no other costs; it would be a turnkey facility set up for advance gymnastics that the program could be transferred over to. Trustee Tulloch inquired about liability issues and asked who is carrying the insurance. District General Manager Winqest responded that there is insurance in place for all of the programming but this is one thing that Staff is looking at as far as bringing the program to another facility.

**E.2. Treasurer's Report (Requesting Trustee: Treasurer Michaela Tonking)**

Treasurer Michaela Tonking reported that there has not been an Audit Committee meeting. She extended the same offer as Director of Finance Navazio provided as far as people who want to learn more about Tyler Technology and how it works.

**E.3. LSC Traffic Study at the IVGID Beaches – A brief presentation to the Board of Trustees regarding the study of ingress/egress at the beaches by Director of Public Works Brad Underwood and LSC Staff**

Director of Public Works Brad Underwood introduced District Principal Engineer Hudson Klein, whom provided a brief introduction of himself and proceeded to introduce Gordon Shaw with LSC Transportation Consultants,

Inc. Mr. Shaw provided a presentation regarding the study of ingress/egress at the beaches. Trustee Noble referenced the issue of back-up with vehicles accessing the beaches and asked if there was an idea how many vehicles are being turned away; he stated he is guessing it would be expensive to re-engineer and have dedicated turn lanes and suggested that the backups could be reduced by having signage and prevent people from getting in line. He continued that in his experience, those are the people that sometimes take the longest because they are arguing and don't understand why they can't access it and they are confused; he stated if this could be prevented with some signage, it might be cheaper and something to try first before going down the road with the dedicated turn lanes. Mr. Shaw stated that the percentage of cars being turned away at Ski Beach is 31%, Incline Beach is 29% and Burnt Cedar is 27%. He stated that the time it takes to tell someone they cannot come in and send them away is shorter than the time it takes for the people who are being allowed in. He continued that most of the activity of people being turned away comes from the East, which is why there is a sign out on NV-SR-28. He stated that perhaps more could be done with this but he suspects that there would still be a substantial number of people who think it does not apply to them. He noted that there is about 70% of people who are legitimately trying to come into the beaches and the need to be accommodated. Trustee Tulloch stated he agrees with Trustee Noble, as someone whom visits Incline Beach 4-5 times per week during the summer; it's the people that don't have access that take up far more time at the gate. He continued that he does not know whether to believe the numbers shown or his own eyes; he prefers to go with his own eyes. He referenced the survey responses and mentioned there was over 100,000 beach visits per year but there was only 184 responses to the online survey and 228 responses in person; he stated this does not seem like much of a sample. Mr. Shaw stated that their rule of thumb is if they can get to 200 survey responses, no matter the size of the universe that you are sampling, you are plus or minus 5% on the response rate. He continued that he feels that the survey is adequate for the purpose of what people's perception is of the conditions, and in terms of the engineering, they are focusing on the counts that they have seen. Trustee Tonking asked if they aim to obtain a percentage of residents to respond to the survey. Mr. Shaw stated that they were limited with how much time was put into doing the survey and mentioned there was a robust effort to get the word out asking people to take the survey. He continued that the purpose is to try to identify where people see the biggest issues and address those issues; it was discovered that they see this to be a serious issue and it warrants the improvements that were identified. Trustee Tonking stated that she thinks the improvement recommendations were well thought out and go along with what she has

seen with her own experience. She asked if there were intensive conversations with Staff who spend a lot of time witnessing this happening on their day to day. Mr. Shaw responded with yes, there were 3 different meetings over the course of the study and they walked all of the sites. He continued that Staff is on top of things; there was good insight on how things work now and how these improvements can improve their job and ability to do their job. Trustee Noble stated that when the Board of Trustees gets to the discussion of automated versus non-automated access, and considering the costs and cost benefits involved, the Trustees might want to consider picking a beach such as Incline Beach to concentrate everyone there. He continued that in the wintertime, he sees almost nobody accessing Burnt Cedar Beach for any type of activities and most of the activities that they could do, could be done at Incline Beach, and perhaps if Burnt Cedar is closed for the season, it may help reduce the cost if they go down the automated access route. He stated he is not taking a position one way or another on whether he thinks it is a good or bad thing at this point, but wanted to put this out there to think about as the Board of Trustees move forward. Trustee Schmitz stated she agrees that the first step is signage, to reduce the 30% and to reduce the traffic that is backing up. She continued that it is creative to think about Burnt Cedar but the residents that live near Burnt Cedar might want to have a walk-in gate and perhaps there could be a card reader for a walk-in gate that would allow residents to access it. She stated that she feels there needs to be control in the off-season because she is there a lot during the off-season and she saw a great deal of holiday festivities there by non-residents; the beach deed needs to be protected. She clarified that Ski Beach does need access in the wintertime, at least through a pedestrian gate because that is still the winter dog park right now. She stated that the thing that is most concerning to her is the reconfigurations that have crosswalks being used as a queue; there are queues every day at the beaches and Staff does a good job of trying to separate the traffic from the human beings but to change this configuration and do it with a cross walk and have people queuing up across the exit lane is not a safety enhancement. She continued that there is more work to be done to identify a method of better separation of the pedestrian access and vehicle access to keep vehicles flowing at the same time there are pedestrians coming in safely, and not interfering with cars coming in or going out. Trustee Tulloch stated he gets concerned when he sees something about a RFID gate and noted that a lot of time has been spent trying to reduce the unauthorized access and as soon as you go to an RFID gate, there will be the opportunity to use anyone's card. He continued that you would have to go to a turn style that only allows one person in and at time. He suggested not to improve access like that by overcrowding the beaches.

Vice Chairman Dent stated that all of the ideas mentioned today are a good step in the right direction; the beaches are currently open during the shoulder season and he loves the idea of having restricted access and going the technology route further allows access restriction at the beaches and allows the residents to use the beaches. He continued that having a combination of the pedestrian access at some beaches and closing the traffic at others is a good way to see if there is a demand there to build upon. Trustee Schmitz asked what the takeaway is and what decision and/or direction are the Trustees giving? Director of Public Works Underwood summarized that it is to look at the RFID access option through the wintertime and start with a signage program; Staff could come back with an enhanced effort on what that might look like and the costs associated. District General Counsel Nelson reminded everyone that this item is a report and not an action item so no action by the Board of Trustees is required; Staff can evaluate the options that were discussed and come back to the Board of Trustees. Trustee Tulloch stated he agrees with Trustee Schmitz and her suggestions with the signage. He stated he does not think a charge can be imposed for non-access but is in favor of doing something to reduce the unauthorized queuing. Director of Public Works Underwood suggested perhaps some kind of changeable message sign would work which may cost more, but would be better than the standard yellow signs on the road. He continued that it would be challenging to find a location with regards to ensuring the adjacent property owner is not affected by having the sign by their property. Vice Chairman Dent stated that in the interim, and since TRPA likely gets to weigh in on this, perhaps it is just a yellow sign so that signage does go up prior to something more expensive and time consuming. Director of Public Works Underwood agreed and stated Staff would have to work with Washoe County as well. Trustee Schmitz referenced the decorative signs at the beaches and she has thought for some years that they should say something additional. She asked her fellow Trustees if she was the only one concerned about the pedestrians coming across the walkway instead of being queued up as they are now? Trustee Noble stated he had the same concern but was not sure how else to address it unless there was a separate kiosk and that does not really work; there is no good answer he can see but it is a concern.

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

**F.1. Approve increases to existing purchase orders in Fiscal Year 2022-2023 to cover current and anticipated overall purchases to annual fuel and chemical purchases (Requesting Staff Member: Director of Public Works Brad Underwood)**

Trustees Schmitz stated she is assuming that Staff is working on ideas for reducing vehicle miles travelled and trips and that she hopes the District is being aggressive given the gas price increases. She continued that TRPA is always talking about reducing vehicle miles travelled and if the District could report how they have reduced vehicle miles travelled to TRPA, that would be wonderful. Director of Public Works Underwood stated Staff would look into this.

Trustee Schmitz made a motion to approve the Consent Calendar as presented; Trustee Noble seconded the motion. Vice Chairman Dent called the question and the motion passed unanimously.

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

**G.1. SUBJECT: Election of Board of Trustees Officers for the 2023 Term – Effective January 11, 2023 - (Reference Policy 3.1.0, paragraph 0.8)**

District Clerk Melissa Robertson conducted the election of the Board of Trustees officers for the 2023 term.

Trustee Tulloch nominated Trustee Dent as Chair, Trustee Schmitz as Vice Chair, Trustee Noble as Secretary and Trustee Tulloch as Treasurer. Trustee Schmitz seconded the proposed slate of officers

District Clerk Robertson asked if there were any other nominations or slates, hearing none, nominations were closed and a roll call vote on the slate was taken for the following slate:

Trustee Dent as Chair, Trustee Schmitz as Vice Chair, Trustee Noble as Secretary and Trustee Tulloch as Treasurer.

Trustee Tulloch voted yes, Trustee Dent voted yes, Trustee Noble voted yes, Trustee Schmitz voted yes and Trustee Tonking voted yes. District Clerk Robertson announced that this slate of officers passed unanimously and offered congratulations to the elected officers.

**G.2. SUBJECT: Audit Committee Appointment for seat being vacated by Trustee Wong effective December 31, 2022 (the term will expire February 28, 2023) (see meeting minutes of June 29, 2022)**

It was noted that Trustee Wong is no longer on the Board; she vacated her Board appointed position on the Audit Committee and there is a need to backfill the Board appointed position. It was also noted that there would be a recruitment to fill the upcoming At-Large position to take over on March 1<sup>st</sup>. for Trustee Tulloch's At-Large position on the Audit Committee. Trustee Tulloch asked as a Trustee, if he can still be an At-Large Member of the Committee? District General Counsel Nelson responded no, but he is eligible now to be appointed as a Trustee on the Committee.

Trustee Schmitz nominated Trustee Tulloch to fill the Audit Committee position as a Trustee; Trustee Tonking seconded the motion. District Clerk Melissa Robertson called the question and the motion passed unanimously.

**G.3. SUBJECT: Receive a project update on the Effluent Pipeline Project, and review, discuss and possibly authorize approval of the project construction phasing plan for the Effluent Pipeline Project, Project: 2524SS1010 – Fund: Utilities; Division: Sewer. (Requesting Staff Member: Director of Public Works Brad Underwood)**

Director of Public Works Brad Underwood provided an overview of the submitted materials. Chris Burke from Granite Construction provided a presentation regarding the phasing of the project. Trustee Tulloch mentioned that Granite Construction is hoping to do 3,500 feet and there is a drop-dead date for NDOT and Q&D to get in and do their work; he asked what the contingency is if the 3,500 feet does not get done? Mr. Burke responded that he would discuss the road closure of SR-28 which is one of the contingency plans around schedule recovery and schedule acceleration; this has not been a consideration for season one because of all the other work going on. He continued that the biggest risk is probably weather and noted that often times, they can double crew it from a resource standpoint. Trustee Tulloch asked if there is an alternative of a different cutover point if they are held up? Director of Public Works Underwood stated yes; they intend to watch where they are at and if a cutover is needed, they will do so to meet that date. Trustee Tulloch mentioned there is 2,500 feet shown for the NDOT deviation and he recalls from the 2020 application, it was 500 feet. Director of Public Works Underwood responded when Staff brought this to the Board of Trustees to collaborate with NDOT, it was 1,000 feet and at that time, NDOT did not have their final plans; the information before the Board of Trustees correlates with the plans received from NDOT. Trustee Tulloch asked if NDOT served a new notice for the extended number?

Director of Public Works Underwood stated no, Staff has been collaborating with them since June when the current Staff was handed the letter because they were not aware of it until then. Trustee Tulloch stated there is quite a difference from 500 feet to 2,500 feet. Director of Public Works Underwood stated they are not trying to do any more than what is needed but they are going to try to do the 3,500 feet because Granite Construction is there; as much work they can get into season one, makes sense. Trustee Tulloch referenced the second part of phase one and having 45 days maximum with TRPA and digging season, which is assuming Q&D and NDOT do not overrun their timelines; he asked what the cut off day is? Mr. Burke stated it is a good question and something they will need to put into the contingency plan; Granite Construction has experience with asking TRPA for extensions in the work season and depending on the scope of work, it is often approved. He continued that they do not have that figured out yet and noted that one of the important aspects of this is the ordering of the pipe and how much should be ordered. Trustee Tulloch stated he would like to see the cutover and contingency plan because there is no point in mobilizing and demobilizing for 10-15 days. Director of Public Works mentioned that IVGID has a good relationship with NDOT and has been collaborating and communicating with them. He continued that Staff has met with Q&D as well which is their contractor; they will be in contact with them throughout the summer so there is a vision ahead versus being surprised on September 1 that they are still there. Mr. Burke noted that while they would be taking a break during the heavy tourist season due to traffic concerns, there would be an opportunity to work combined operations there so if they are not done in the latter part of the season, Granite Construction should still be able to do work. Trustee Schmitz stated the reason why work is going to be done on segment 2 is because of a requirement from NDOT; she noted that segment 3 has been identified for many years as the priority and highest risk but this has to be done because of NDOT. She asked if Staff and the vendors are certain that the District cannot do anything and if NDOT is telling Staff and the vendors that it cannot be done due to the traffic situation. She also asked if this will be the end of the NDOT project and if there will be similar situations in subsequent years that just has not popped up yet. Mr. Burke stated that NDOT is not necessarily restricting them but they think it is a prudent plan and noted that NDOT typically has a 20/30 rule where it is 20 minutes stopped and 30 minutes closure. He continued that they recognize there is a lot of other work going on there and ideally, they would do 8,500 feet in a season and they think it is a 4-season project, although they are trying to make it a 3-season project if they can through this process. He stated the fact that they are have not impacted the overall duration of the project by doing less is one of the reasons why they think this is opportune



planning and it's not committing to much while taking some of the variables that were asked earlier. Director of Public Works Underwood stated he sees it as a big risk if they are working out there and affecting the NDOT work; their work will take priority because it is their facility so if the District's work affects Q&D's ability to meet the 20/30 rule, he is certain they would shut the project down which would be a bigger risk and a financial risk for the District. He stated that the NDOT construction contract ends this fall for this work; they do have another project to resurface SR 28 but that will be done when the District's work is completed. Trustee Schmitz referenced doing a video of segment 2 and noted that the District has the PICA data, and it showed that the pipe had about 10-20 years. She continued that the Board of Trustees has been hearing that the issues on segment 2 have not been with the pipes but rather with the joints and asked if it is a prudent use of time and money to do the video when so much is known already and suggested perhaps spending the dollars someplace else. Director of Public Underwood stated the joint issues have actually been in segment 3 more so than segment 2 and there has been only one leak in segment 2 that he is aware of since he has been here. He continued that the challenge of getting it fixed is with the welded steel pipe; the crews have become good at fixing the ductile iron pipe in segment 3 so that's been one of the considerations. He stated he thinks it is prudent to video while it is opened up and noted that Staff has a camera to be able to go do that this in-house. He continued that the PICA data does not actually give the view of what is inside the pipe so this would provide another opportunity to assess the pipe condition. Trustee Schmitz asked if this is something that Staff is doing. Director of Public Works Underwood stated Staff may contract out one end because there is limited time to get things hooked back up and noted that it is not a great deal of cost to have a someone come up and spend the day or a few hours to complete the video; he thinks it is worthwhile. Trustee Noble asked when the results of the video would be available? Director of Public Works Underwood responded within the same day and it will be recorded. Trustee Noble asked if it would be brought back to the Board of Trustees? Director of Public Works Underwood stated it would be if needed and Staff will let the Trustees know either way what the results are; it may be in the form of a written report. Trustee Noble asked if there is something that gives Staff pause on the video and that might require revisiting the schedule in future years that it be brought back to the Board of Trustees. Director of Public Works Underwood responded with yes. Chairman Dent referenced discovery and knowing what's actually in the ground while working through phase one and asked what the plan is to go out and pothole certain locations so there is better data to be able to plan better for future phases? Mr. Burke stated this is part of the CMAR process and noted preconstruction work

packages often work really well for this exact thing, especially on underground projects where they're looking to identify those risks. He continued that they have been a big proponent of doing some ground penetrating radar; they could do some potholing, as well, but ground-penetrating radars have proven effective at trying to identify some of that. He stated that is one of the things they are trying to do in preconstruction services, which is in motion; they can potentially have some of that data before they provide a GMP. Chairman Dent stated that the more information they obtain and the quicker it is received, the better future phases can be planned. The presentation continued. Trustee Tulloch mentioned that the pipes went from 21 inches to 16 inches and asked where the 21 inch pipe came from and why it is going down to 16 inches? Director of Public Works Underwood responded that there has not been a change in pipe size; it is a 16 inch inside diameter when you have HDP pipe and it varies based on the pressure. He continued that there is a wall thickness so some of it is that and the outside diameter was 20 to 22 inches. He continued that the biggest change was the methodology that it will take Granite Construction and the production of what it would take to install the HDP pipe. Mr. Burke added that they have to open it up at the end of every week so it is more challenging. There was some additional discussion and the presentation continued. Trustee Tulloch referenced the funding of the first phase of the GMP1A and stated he assumes there are sufficient funds in the pipeline fund at the moment to fund it regardless of the SRF? Director of Public Works Underwood responded with yes, there is about 15 million dollars so it could be completed with those funds but he believes it is prudent to utilize the SRF loan that Staff will be bringing forward to the Board of Trustees.

Trustee Schmitz made a motion to approve Staff's and Granite Construction's recommended phasing. Trustee Noble seconded the motion. Chairman Dent called the question and the motion passed unanimously.

**G.4. SUBJECT: Review, discuss and possibly approve a change in Board Policy and Practice for responding to Public Records requests to minimize redactions and to publish all such requests and responses (Requesting Trustee: Trustee Ray Tulloch)**

Trustee Tulloch provided an overview of the submitted materials. Trustee Noble stated he likes where Trustee Tulloch is going with this and mentioned that in the 25 years he was at the PUC, he dealt with hundreds if not thousands of public records requests, as well as dealing with it in the General Counsel office. He referenced being the subject of public records requests and having to litigate some of those and noted that anywhere

where the District can provide finality or clarity to streamline the process is fantastic. He stated he has one concern on page 165 with regards to redactions, where it states that redactions would be subject to review and approval by the Board Chair in consultation with General Counsel. He stated that if there were redactions it is most likely dealing with personnel issues and/or attorney client privileged information; he would prefer it be reviewed and approved by the entire Board instead of it being just the Board Chair. He stated he is sure the Chair would do a fantastic job, but he would prefer it to be in consultation with the full Board on something like that. He acknowledged that it might actually increase the time to respond and that's the drawback so perhaps it could be that Counsel does the redactions and if there's a disagreement with the person who receives those, it can be brought to the Board of Trustees at that point so that all that information gets to the requester in time except for the redactions. He continued that if they still require the reasoning for the redactions or information on the redactions, it could be brought to the Board of Trustees who would decide that as a whole. Trustee Tulloch agreed and stated he does not object to that process. Trustee Tonking stated she finds this to be a good step forward and that Trustee Noble addressed one of her concerns with regards to the full Board reviewing and approving redactions. She asked for a point of clarification regarding whether it would be all public records requests or just the ones with redactions. She stated that sometimes people ask for things like emails from the past 10 years and she is wondering how to make sure that the public records are getting out in a timely manner. She continued that she would also like to discuss the cost associated with creating some of the public records because some of them are large asks and she knows that many organizations and governmental entities across the country and especially in Nevada charge for some of those. Trustee Tulloch stated this is something that could be looked into, but he believes the Board of Trustees should abide by the NRS with regards to providing public records. He stated that sometimes it is difficult for the Board of Trustees to decide whether the public records request is just purely spurious and the Board needs to be very careful in deciding which public records requests are a legitimate and which ones are not legitimate and need to work within the statute when it comes to that. He stated that deciding whether to charge is a slightly different issue and he thinks that the Board of Trustees needs to be careful not to overburden the public with huge charges. He continued that he has seen recent examples at other governmental organizations where they are trying to impose super huge charges to try to avoid having people submit requests, which have been overturned on appeal. Trustee Tonking stated she thinks the key is to ensure the public records requests are going out in a timely manner so perhaps they go out with a redacted version and the Board of

Trustees could review the redaction to determine if there is a need to remove it. She continued that NRS has a good code regarding charging for these requests; the Department of Education does this and she pays for them all of the time and it's not an extraordinary fee and it is just because she is asking for something that does not already exist. She stated that record requests are met in affordable manner and it is affordable to all people in the State, no matter the social economic status. Trustee Schmitz referenced the motion in 1.2 and the ending of this where it says "there is an agreed and overriding statutory legal reason" and stated she thinks it can be simplified and say "the Board shall agree that all legitimate public records shall be responded to within the statutory time frames in full and without redactions other than where the Board authorizes redaction". Trustee Noble stated he has a concern that if General Counsel believes that there should be a reduction, it needs to be agendaized and come to the Board of Trustees and that's going to be a delay in getting the rest of the information to the person making the request; whereas if everything that isn't redacted goes to the person immediately and anything that General Counsel believes should be redacted, then that itself would come before the Board of Trustees. Trustee Schmitz stated she is saying that it is the Board's decision and privilege; she is not getting into the process more than she is just being clear that this is the Board's decision. She noted that if the process is exactly what Trustee Noble described, that is completely acceptable. Trustee Noble referenced streamlining the process and ensuring that what IVGID has responded to is what the person wants and mentioned that for executive agencies in Nevada, there is a form that department administration provides; he thinks it is a fantastic template that people could be directed to for them to fill out. He continued that it could prevent something getting lost versus receiving a lengthy email; this is a CYA and the form impresses upon the requester that they are asking for public record, not a public explanation. He continued that if they want an explanation, they can contact a Trustee and they can work to get the information. He stated that a form was used at the PUC as an executive agency and when the requests come in, Staff can direct the requester to the form and people will figure out quickly. He referenced NRS 239.052 which allows government agencies to charge a reasonable fee and this does not mean actual costs; he found that this puts a little bit of a hurdle so somebody is not just flippant about throwing stuff out there. He stated he looked at Washoe County, the PUC, etc. and they are all over the board with charges; he saw some that were \$0.50/per page and stated that is ridiculous. He explained what charges he has seen and noted that much of it these days is electronically anyways. He added that most of the time agencies do not charge for the time it takes to create because that is a service that is already provided; however, it is not necessarily a service that

should be provided free. He continued that if there is an extraordinary request, that might take 10, 20, 30 hours, perhaps there is a benchmark of dollars per hour on that and mentioned that Washoe County is a perfect example as they have gone through that. He stated if it is an extraordinary request and it is going to be over \$25, you have to alert the person of the estimate and ask if they still want to move forward; they might fine-tune their request. He stated it is a slippery slope and but he thinks some sort of fee schedule is needed to acknowledge that it is something that does take time and effort and money to produce as a service to the community. District General Counsel Nelson stated there is flexibility to talk generally about costs but no action can be taken on this and clarified that the focus of this agenda item is on redactions. Trustee Tulloch stated he likes Trustee Noble's suggestion and stated he has talked about having a searchable facility on the website so the responses can be seen; he stated that could be tied to the standard template so people can submit in the standard template from the website. Trustee Schmitz stated she concurs and was going to suggest that the public records process be added to the long-range calendar, as the discussion has been good. District General Manager Winquest stated creating a page on the website and loading a public records requests is not a huge ask; he stated the form could be emailed to the requester and they could submit their request via email or they could go online and fill out a writable document to submit the request to the District Clerk. He stated that he does not think it is terribly cumbersome and does not know yet what it exactly will look like. He continued that Staff has been working with BB&K because there has been discussion in the past about them potentially screening public records; they have a portal template that they use that Staff has been working with District General Counsel on. He stated that if that is the direction, Staff could get started on it right away and then report back to the Board as far as what that will take to get that accomplished. Trustee Tulloch stated he does not see how it should be much of a problem publishing it to the website. District General Manager Winquest stated Staff could do this until the website is up and running if that is the direction. He mentioned that there has been discussion about fulfilling the request in the statutory time and he wants to make sure that the public understands that with some of the significant requests that come in, being in compliance also means letting someone know that it is going to take additional time to fulfill the request. He continued that Staff will do everything they can to them fulfilled within the 5 days but some of these are large records requests and he wanted to clarify that.

Trustee Schmitz made a motion that the Board shall resolve that as a matter of policy, the District shall make every effort to be fully transparent and accountable to the community in all of its affairs and that the public's

business shall to the fullest extent possible, be conducted in public. Additionally, 1.2, the Board should agree that all legitimate public records request shall be responded to within statutory timeframes in full and without redactions other than where the Board authorizes redaction, 1.3, the Board shall agree that all public records request and all responses to such public records request shall be made publicly available on the District's website, 1.4, the Board recognizes that some time may be required to modify the District's website such that this information can be accommodated. The Board therefore agrees until such time as the website is modified, all public records requests and responses to all public records requests shall be published as an addendum to the board packet at the first board meeting following the provision of such responses. Trustee Tulloch asked if the motion should state that this will take effect immediately or if it takes effect immediately when the resolution is passed. District General Counsel Nelson stated that because there was no effective state specified, it would take effect immediately. Trustee Tulloch seconded the motion. Chairman Dent called the question, and the motion passed unanimously.

**G.5. SUBJECT: Review, discuss and possibly approve the reporting structure for legal counsel as it relates to Policy and Procedure No. 105 – Resolution 1480 Personnel Management Policy (Requesting Trustee: Trustee Ray Tulloch)**

Trustee Tulloch provided an overview of the submitted materials. Trustee Noble stated he has spent a lot of time on this issue given his experience at the PUC; he shared some of his experience. He stated that he absolutely agrees that no litigation should be initiated unless the District approves it and the fact that this happened in the past is astonishing to him. He stated he does get concerned looking at the fourth bullet point on 1.1; he is concerned that if there are multiple attorneys, there will be multiple and dueling opinions. He continued that there is usually two valid arguments. He stated that while this is meant to streamline the process, it might actually start increasing the amount of billable hours due to having 2 different attorneys looking at the same subject matter who might come up with different opinions. He referenced page 169, second paragraph, and mentioned he was confused with exactly how it would work if the District General Manager felt that he needed an attorney for something; he asked, if he cannot go to General Counsel, would he need to come to the Board to request to seek legal advice for whatever internal issue Staff may have. He continued that he does think District General Counsel should first and foremost be reporting to the Board but he also thinks that the District General

Manager and IVGID personnel need to have legal support. He stated that when it's all coming from one general counsel, especially who knows what the Board wants, that helps drive the decision making in a way that provides consistency and minimizes the potential of getting out of control legal bills with dueling attorneys. Trustee Tulloch stated he would like to avoid legal costs as well and explained that the intent of the motion is to make sure that General Counsel is advising the Board of policy. He continued that he understands not wanting to increase cost and keep things straightforward. He stated that in many situations, the Board of Trustees still needs to engage in special counsel for specialist tasks such as personnel and contracts. He stated that the attorney that is most familiar with the statutes and the requirements for the Board is not necessarily going to be a highly skilled contracts attorney and discussed the topic of different skill sets. Trustee Tonking stated she thinks the tone of the memo by Trustee Tulloch came across as harsh and she is hoping in the future, this does not occur. She referenced a comment made regarding direct legal expenses and stated she would like to remind everyone that a portion of those direct legal expenses come from a lot of the specialized services that were just mentioned. She continued that they were all requests that have come from the Board of Trustees or have been brought to forth by the public on things that they wanted to look into more. She referenced page 169, second paragraph, and asked if this implies that the Board does not want legal to look over the Board policies and practices; she stated she does not feel she is educated enough to talk about NRS or to know if she is in any violation of codes and policies. Trustee Tulloch stated he agrees and he wanted to make sure there is not a parallel track working on policies. He continued that the policies should be determined by the Board of Trustees and should not be a case of policies being debated elsewhere, and for the Board to be told what their policies are. He stated he is not suggesting that is happening but this to ensure the Board of Trustees is responsible for policy and Staff is responsible for execution of the policies. Trustee Tonking stated that she thinks that before a redline version of a policy is brought to the Board of Trustees; she would hope that the attorney could provide guidance. She stated she believes that the Board of Trustees is the one that should be directing the attorney but feels that the District General Manager also needs to be in communication with the attorney as well. She referenced 1.2 in the motion and stated she is hoping that the Board can see a redline version of that to see what is being changed before the policy goes into effect to really understand what changes are being made. Trustee Schmitz stated when she was working on the Trustee Handbook, General Counsel Nelson provided her with a description on the role of legal counsel. She mentioned that what she thinks Trustee Tulloch is trying to do with the agenda item is to just simply make a

modification that that the Board of Trustees are responsible for overseeing the work of the attorney. She stated that with regards to 1480, there are some changes that she thinks should be made globally and one of them is the use of the word guidelines; this should be changed to the word policy. She stated that there is a bullet point on page 176 that states that the District General Manager shall be responsible for coordinating the work, and this should be changed to the Board of Trustees are responsible for overseeing the work of the attorney. General Manager Winqest stated he does not believe the policy says that he manages the attorney; he believes it says the Board is responsible for the attorney and he coordinates the activity based on direction from the Board. He stated if the Board feels like he has acted outside of that, he would like to know. He stated that anytime something comes up that he feels the Board would not be comfortable with, he always goes to the Board and he makes it a practice to copy the Board Chair on every email he sends to legal. He continued that he is happy to continue doing that and he is happy to copy the entire Board if that is what would make the Board more comfortable. He mentioned the Smith case and noted that the policy stated at the time that the District General Manager cannot initiate litigation and that has been cleaned up. He stated that it was mentioned earlier that the Board is on the hook and noted that Staff is also on the hook if they violate policy. He continued that he has made a call to several other General Managers over the last few days and every single one of them has access to the attorney without having to get Board permission. He stated he agrees and is comfortable with never being able to make a decision on hiring special counsel without Board direction and without approval by the Board. He noted that there are times periodically where he or his Staff needs to reach out to General Counsel for clarification; without that ability or if he has to get permission from the Board each time, it will slow things down considerably and is not standard with governmental agencies. He continued that he is not saying he needs to be constantly talking to the attorney because he does not; he tries to meet with the attorney once a week. He stated that he had the Board Chair present to make sure that everything that was discussed was copacetic and he was not providing any direction to the attorney that would go against what the Board of Trustees directed. He stated that his only request is to ensure that the Board understands that there are times where Staff absolutely needs access to District Counsel such as emergency personnel matters and he does not want to have to tell Staff to hold off until he receives Board permission. He stated he understands the intent and he supports the intent; he fully understands that the attorneys report to the Board. He stated he wants to make sure that if the ability to access the attorney is eliminated, it could be very challenging and problematic. District General Counsel Nelson stated



there has been a fair amount of discussion about Staff or legal counsel initiating litigation without the Board's approval and that is no longer the case by Policy 3.1 and noted that all litigation requires Board approval. Trustee Tulloch stated that he is aware that the past litigation that was mentioned was not on General Counsel Nelson or District General Manager Winqest's watch. He referenced the comparison to other governmental agencies and stated that a recently departed Trustee kept referring to IVGID as a quasi-legal organization and asked if it is a governmental agency or a quasi-legal organization? District General Counsel Nelson stated the phrase was a quasi-public agency that was used and that is not accurate. The confusion comes from NRS 318 which refers to the District as a quasi-municipal corporation or like a city effectively but IVGID is absolutely a public agency. Trustee Tulloch stated he agrees with the District General Manager and there will be times where Staff will need legal urgently for things like personnel, which is why he was making the very clear distinction between policy direction from General Counsel to the Board and overall legal support for Staff. He stated there has been discussion about having meetings in the past with the attorney and the Board Chair and he finds that somewhat surprising since there's nowhere in their constitution or makeup that the Chair has special responsibilities that other Trustees don't have; he is surprised that General Counsel Nelson allowed that to happen. He continued that the Chair does not have extra duties and all of the discussions and meeting should be shared with the rest of the Board of Trustees. He stated the last thing he wants to do is hamstring Staff in exercising their roles but this is something he feels strongly about. He stated that most municipalities do not just have one attorney; they have a team of attorneys. General Counsel Nelson stated those offices function as a single attorney providing advice to the entity; the same way he and his colleagues provide advice to the District. He continued that it would be a different situation if the Board decided to have separate Counsel for Staff versus the Board; it would be two different clients. Trustee Tulloch stated he has worked with teams of attorneys where the same firm is working on different sides of the deal but there is completely different teams and there are Chinese walls in place. He stated he is not suggesting there has been malpractice, but that there has been very strong feedback from the community that they believe that District General Counsel and the District General Manager are getting a lot of opposition over the Ordinance 7 special counsel and that is not fair to them. He stated he thinks that is why the Board needs to go above and beyond to quell some of the distrust in the community and sometimes you have to overreact to get the trust back. Trustee Schmitz stated that page 266 does not state that permission has to be granted and it is just simply clarifying reporting structure. She stated that the second bullet point on page 176

states that Trustees shall refrain from directing or attempting to supervise Staff and she proposes that it state that, individually Trustees, including the Board Chair do not have the authority to direct Staff; this makes it clear. District General Manager Winqest stated that he feels it is important to sit down with Staff members that utilize the attorney to perhaps understand what the needs are and making revisions based on that that still allows Staff the access that they need but with perimeters. He stated that he is trying to come up with a way to achieve the goal but also make sure that Staff is not being hamstrung. He continued that he does sometimes need policy clarification from legal counsel; he is happy to start with the Board on that but he assumes that there will be times that even the Board will look to legal counsel for guidance. He stated he has always understood that he does not direct the attorney and he will continue to operate in that manner. Trustee Tulloch stated this is not designed to hamstring Staff; it is to remove any perception. He continued that it would be interesting to have a review of the advice that Staff does seek from legal counsel; he is confident 99% of it is basic operational general legal support as opposed to policy direction. He continued that he suspects that a lot of the legal advice required is specialized operational support; the District runs 3 businesses so there is going to be issues there. He stated that he stands by the need to demonstrate separation with attorneys. He continued that he agrees that the fourth bullet point under 1.1 is a little bit badly worded; it should be to provide guidance to the Board on work of external legal advisers and that is the type of service he would expect from General Counsel. Trustee Tonking stated she appreciates the comments that have been made so far and she is hoping that some of this can all be written out for review. Trustee Schmitz stated that she would like to make a motion regarding 1.2 because she thinks that 1.1 has some redundancy.

Trustee Schmitz made a motion that we shall make the necessary changes to Board Resolution 1480, Policy and Procedure Number 105 as adopted November 29th, 1984 with language changing the word guidelines to policies, adding the language that Trustees do not direct Staff as she had stated prior and regarding number 6 bullet on page 176, change the language to the Board of Trustees are responsible for overseeing the work of the attorney. There was no second to this motion.

Trustee Tulloch stated that it has been mentioned a redline version of Resolution 1480 is necessary, partly because there are several redundancies and inconsistencies that need to be corrected. Trustee Schmitz stated she was just trying to accomplish the agenda item, which is to clarify the role of Legal Counsel. General Counsel Nelson stated some of

the edits are slightly outside of the scope of the agenda item but they are important to make; if the Board is comfortable with the motion as is, he could bring back redlines with all the changes at a future meeting which will include all the edits and have the agenda item language broad enough to incorporate all the proposed edits to Resolution 1480. Trustee Noble stated he would be more comfortable with that and there seems to be a lot of moving parts; he is still not clear on how all of this is going to work, but if he could see it all together, it would certainly help him on deciding whether or not to support it. Trustee Tonking stated she agrees and feels she is on board with most of the language but would like to see it visually as it would be helpful. Chairman Dent stated he feels like the Board of Trustees has given direction and feels the paperwork needs to be fine-tuned. General Counsel Nelson stated he would put the edits together in a redline and bring it back to the Board of Trustees for consideration at the next meeting. Trustee Schmitz referenced the section about longevity where it states faithful service to the community and proposed changing it to strong job performance. General Counsel Nelson stated he would think of ways to report directly to the Board of Trustees to address some of the concerns that have been raised this evening. Chairman Dent stated there have been many unknowns that he has discovered over the past few weeks as acting Chair with regards to discussions and decisions that have taken place and the entire Board should understand what the process is so it is not siloed with one individual. He continued that there are 2 individuals who have been on the Board of Trustees for 8 years who don't know what is going on in the background, so the better the process, policy and the more understanding by Trustees, it will make a better than a Board for it. It was noted that there would not be a vote on this item and it would be continued to the next meeting.

**G.6. SUBJECT: Review, discuss and possibly approve agreement for Flashvote Services in the not to exceed amount of \$9,900.00 (Requesting Trustee: Trustee Matthew Dent)**

Chairman Dent provided an overview of the submitted materials. Trustee Tulloch stated that from what he has seen of Flashvote, they are certainly very professional in the way the questions are properly phrased. He stated you have to be very careful with surveys because you can always phrase the question to get the answers you want, the advantage of something like Flashvote is it is much more independent that way. He stated if this should be the normal method for surveys, the dog park one should be on the same basis. Chairman Dent stated he sees this more as a Board tool. He stated that other than in his personal capacity where he worked with Flashvote,

Staff had come up with the questions and were working through that process similar to what they do now with their own survey. He continued that there is a large database already established from the past, which would need to be cleaned up a bit. He stated that if there is overlap and the Board wants to ask similar or different questions, they have every right to ask those questions; if Staff wants to contribute and add questions on a topic that the Board is working on, it is a way to gain feedback from the community. There was some additional discussion on this issue. Trustee Tulloch agreed and said they need to properly take the pulse of the community. He stated he knows that there have been previous Flashvote surveys that have received more than 180 responses like there were on the beach access issue. He continued that he would hope many of the surveys would be two parts; one part being the question and then a follow-up question. He continued that they should first prioritize and then cost out the priorities. Chairman Dent said that he agreed and that he and the District General Manager had a discussion with Kevin Lyons from Flashvote about this. Trustee Tonking stated she appreciates the points made about the survey and the survey design; she agrees with Chairman Dent that this will be a great tool for the Board of Trustees to use. She stated she has done a lot of research on this and has used different surveys herself; this one seems much more like a poll system and less of a deep dive survey. She stated that it could be great for immediate pulse and that she thinks it is a good opportunity to do that. She continued that she thinks it would be best to have it budgeted out of the Trustee account item since it is an unbudgeted expense right now. She stated that she would like to make sure that this is brought up again and on the calendar before it automatically renews to ensure that the Board is utilizing it and to see if there is any feedback or any changes that might need to be made. She continued that she wants to make sure that there is a bilingual option for this as well and mentioned she does not need to see the results in Spanish, but she does want a survey to go out in Spanish to ensure that all of the survey is accessible to all of the community. Chairman Dent stated that he did have a conversation with Mr. Lyons regarding the translation option and what that process would look like and noted that there would be an additional fee; the Board could look at that and choose whether or not to move forward at a later time. He stated that Mr. Lyons confirmed that the questions would be in Spanish and the results would be in Spanish but there is also another component of the process that would have to be done with regards to getting the word out regarding the bilingual option whether it is through door hangers or other marketing campaigns. There was some discussion on why the bilingual option would need to come back before the Board at a later date and the way that the agenda item for tonight's meeting was phrased with a not to exceed amount. Trustee

Tonking asked that this item be brought back before the Board at a later meeting. Trustee Tulloch stated that as they are going down the road of budgeting he feels it is important to get started on these surveys to understand the community priorities. He stated in the past there were too many priorities based on particular special interest groups and he wants to listen to all of the community. Trustee Noble stated it appears that Flashvote provides a quality product and good training and noted that IVGID does have its own internal survey tool and he thought they did a good job with Ordinance 7, which was a difficult issue to go through. He referenced other training opportunities such as POOL/PACT, UNR and others; there are options that do not necessarily cost money. He stated that he has learned there was a bit of a testy relationship between Staff and Flashvote and there were some interactions that give him pause. He continued that there are different opinions of how things transpired but given his recent experience, he will have a hard time moving forward with Flashvote and will be voting no. Trustee Schmitz disclosed that in her personal capacity and being a member of a nonprofit, they used Flashvote a few years ago to do a parking survey; she asked if she would be able to participate on this agenda item? District General Counsel Nelson asked if the relationship is still ongoing. Trustee Schmitz stated no, it was just one time that the service was used. District General Counsel Nelson stated it was okay to proceed and thanked her for disclosing the information. Trustee Schmitz stated that the Board of Trustee needs to identify where the funding is coming from; she does not believe there is \$9,900.00 in the training budget remaining. She continued that there are other places in the budget where the funds can be made available but having appropriate funds prior to approval of a contract is important; she asked this question of Staff. She stated she loves the idea of Flashvote and would love to receive input from the community as it relates to each of the master plans, especially the Recreation Center as many people have stated they would like additional gymnasium space. District General Manager Winquest stated it is correct that on that particular line item, the budget would be exceeded; but there are dollars in other areas in the budget such as travel and conference and there is a way that the funds could potentially be re-allocated. Trustee Tulloch asked how much is remaining in the training line item budgeted amount and Trustee Schmitz responded with \$5,800.00. Trustee Tulloch asked if the training portion of the line item could be deleted so the focus can be on the surveys as they are more critical in terms of the budget process. Director of Finance Navazio discussed line items vs. categories within the budget and options to reallocate. He noted that there is also a professional services line item and mentioned he thinks there is flexibility to proceed but if the Board of Trustees feels that individual line items have to line up exactly with the amount, an

adjustment would need to be made for this. Trustee Tulloch stated he thinks individual line item should be managed; he agrees that the survey is not training and he would split it so \$2,000 comes from the training budget and the remaining is paid from professional services. Director of Finance Navazio stated he heard legal counsel state that the item would need to be brought back to the Board of Trustees for any amount above what was agendized; he noted that there is funding available in the Trustee budget to move forward as contemplated.

Trustee Schmitz made a motion that the Board of Trustees move forward with Flashvote services agreement not to exceed \$9,900 with \$2,000 coming out of the training budget and the remainder coming from the Trustees professional services budget. Trustee Tulloch seconded the motion. Chairman Dent called the question and the motion passed 3-2 with Chairman Dent, Trustee Tulloch and Trustee Schmitz in favor of the motion and Trustee Tonking and Trustee Noble opposed.

**G.7. SUBJECT: Review, discuss and possibly approve proposed modifications to Policy 3.1 including identifying a Trustee for emergency contract approval, and possibly assign Trustees as various department liaisons (Requesting Trustees: Trustee Sara Schmitz and Trustee Matthew Dent)**

Trustee Schmitz provided an overview of the submitted materials. Trustee Noble referenced the redline version on page 202, and using virtual technology so long as there's adequate internet service, the Trustees must be on camera to qualify for voting; he explained in his past career that many people did call in for the meetings. He asked for confirmation that this means that if you have internet service, you should be on camera but if you do not have internet service, it is okay to be on the phone. He then referenced page 206 with regards to the meeting highlights and stated his concern is trying to figure out what the highlights are; he sees it as creating more work and angst if someone feels there is something that should make it in the highlights that does not make it. He continued that he thinks the meeting minutes are great because you see everything and he sees the meeting highlights as being potentially problematic down the road. Trustee Tulloch stated that the meeting highlights go out almost immediately after the meeting and the problem is with the meeting minutes it could be that they come out almost a month after. He referenced page 199 where it states the Chair in cooperation with the District General Manager will place on the agenda any item requested by fellow Trustees and stated he does not understand why it takes two people to do that. He stated that the proposed

language does not seem to limit who can request that something be on the agenda and asked if it should be limited to residents and community members. Trustee Schmitz stated that this is language that former Chair Callicrate and she worked on a long time ago and the thought process was to open it up to the public so they can feel like they could interject if needed. She continued that they thought they might be bombarded with things but that has never happened. She stated it was just to try to be community orientated and open but if he would like to change it to say that they have to be paying parcel owners that is fine. Trustee Tulloch stated he thinks it should be limited to Incline Village residents and community members. He stated that he has a concern that the language proposes the District General Manager is this sole person to put things on the agenda and he thinks it should be the Board of Trustees. Trustee Schmitz clarified that it says the request would be submitted it to the District General Manager General Manager, but it is the District General Manager and the Board Chair who create the agenda. Chairman Dent clarified that the Board Chair can add or remove items from the agenda and in coordination with Staff because the District General Manager and District Clerk work together to get the agenda out. Trustee Tonking stated it looks like there has been a sentence removed that states the District General Manager or the Board Chair can decide not to put an item on the agenda which makes her feel like any request received has to go on the agenda. Trustee Schmitz stated that was removed for redundancy purposes and because there is a section that already states that the Chair and District General Manager control the agenda so it was just removed because it was deemed to be unnecessary language. Trustee Tulloch stated that the District allows 3 minutes for public comments yet vendors are invited and they are allowed to speak for as long as they like. He stated that there should be time limits on the presentations and it is not fair to the community. Chairman Dent stated he agrees and that he spoke to legal counsel earlier this week and one of the suggestions was to create Board rules, which could address these concerns. Trustee Tonking referenced page 200 where it states that the agenda and board packet material is to be posted on the District's website one calendar week prior to meetings and noted that this is longer than what NRS requires. She stated she is fine with doing that with the agenda, but her concern is that there is sometimes a fast turnaround between meetings and all of the meeting material may not be ready for the Board packet to be completed. She suggested making this a goal but not necessarily a requirement. She referenced page 203 and the review of the contract section; she asked how to ensure it is done in a timely manner and if it includes all contracts that are over \$100,000. Chairman Dent stated it has been the goal of previous Boards to have the Board packet completed 7 calendar days prior to the

meeting and he likes the idea of making that a rule. He continued that if the Board moves forward with the policy, they may want to discuss when that new rule would go into effect because there is a meeting in 2 weeks and the packet material would need to be submitted within 2 days to meet this new rule so he thinks Staff needs to be given more time. Trustee Schmitz stated as it relates to the contracts, the intent is to have all of the contracts that are pending or coming up on the Consent Calendar so the Board can see them; if there is anything that is of concern, the Trustees have the opportunity to address them. She stated that the language states if there is something that is needed expeditiously that the Board assign one Trustee to take that responsibility and they are then to report to the Board. She stated the reason being is that she has been reviewing many of the contracts and it is not about dollar value; it is about the contract and making sure, that it has a clear scope of work that when exhibits are called out, that they're actually identified. She continued that she has been reviewing things and finding errors and the goal is to work together as a Board and Staff to improve. Trustee Tonking stated she understands the intention behind it but she worries that it takes away from the purpose of having a spending authority and will slow things down, as the Board is an oversight Board and not operational Board; she stated this seems like an operational focus. Trustee Schmitz stated it is reviewing the contracts and it is the importance of the Board to have oversight. She stated that the Board is ultimately responsible and if there are contracts being signed and they do not have a clear scope of work or the scope of work commits the Board to doing more than what they really intended, then it's the Board's responsibility as they are the fiduciary. She continued that this is collaborative learning opportunity and it is not intended to slow anything down but she does not want to see contracts going through quickly that are not drafted properly because that is a legal risk to the Board of Trustees. Trustee Tonking stated having the Board review every single contract no matter the monetary value gets rid of the point of having spending authority. She stated she does not know if there is a way they can do a handful of them, but to do every single contract in an organization of this size like is unreasonable. Trustee Schmitz stated that the intent is not to do this forever and the intention is to do this so there could be improvement. Trustee Tonking asked that if the intention is not to do it forever, why it is being placed in the policy? Trustee Schmitz stated that it is worded to say until the policy is modified, as there is an intention to modify it and take this part out when there is an improvement. She continued that she thinks it is important that the Board, from an oversight perspective, take the responsibility and ensure that when they are entering into legal contracts, they are being done accurately. Trustee Tonking stated she does not disagree with that but she does not think it should be in this policy and



that perhaps it should be a procedure that is written to state that this is something that will be done temporarily. There was some additional discussion on this issue. Trustee Tonking referenced page 204, item I, and asked that it include that the Board of Trustees silence their phones from ringing. There was some additional discussion on this issue. Trustee Tulloch stated he believes that a rule should be that the Board positions shall change every two years, but that there be language added in the event that there is not any takers. He suggested adding that the Board shall change every 2 years as well because there have been two Chairs in the last 8 years and one of them was the chair for 6 years and he does not think that is healthy for the District. There was some additional discussion on this issue. Trustee Schmitz stated she agrees with Trustee Tulloch and it is a problem when there is a Chair that is long-standing. She continued that it is good to have change because it brings new ideas and new approaches. She stated that she thinks it should change at least every 2 years and that it is in the best interest of the Board and Staff. Trustee Tonking suggested adding language that states the Board positions shall change every 2 years unless nobody else volunteers. Chairman Dent said that was a good idea and should cover the issue. He asked the District General Manager to weigh in on the meeting highlights discussion. District General Manager Winquest stated he does not want full responsibility of what goes on the agenda so he appreciates keeping it the way it is. He mentioned that he gets a lot of requests from people out of the area who want to attend the Board Meetings and ask for funds or donations and he just tells them no. He asked for some clarification with regards to the meeting highlights. Chairman Dent responded that they are looking for a little bit more substance after each agenda item instead of just what the vote was for each agenda item. Trustee Tulloch suggested calling it a meeting synopsis rather than meeting highlights, as meeting highlights can be subjective. District General Manager Winquest stated that the District had never done this before and they mimicked what Washoe County does. He stated he would work with the communication team to come up with a better name rather than meeting highlights and this can be fine-tuned. He referenced packet production and suggested that the expectation is to have the agenda published one calendar week prior to the meeting and the packet 6 days before the meeting. He discussed the nature of putting a packet together and explained that the District is going to start utilizing a brand new software that will be used to produce agendas and Board packets called CivicClerk. He continued that there are going to be times where Staff does not receive pertinent documentation for the packet until the Friday before the meeting so there are times where getting the packet published a week before the meeting is going to be challenging. He stated that this is a good goal and Staff will work to move towards moving

the completion date up. He referred to the subject of presenters at meetings and stated that the requirement to provide materials in advance so that the Board has them in the packet will alleviate the length of the presentations because the Trustees will have the materials and Staff can let the presenter know in advance. Chairman Dent asked that Staff work with the presenters to inform them of the time limit before they present. District General Manager Winquest referenced a section about the Consent Calendar; he stated that the Board approves a capital budget and asked if an item has already been approved through the budget process, what the issue is with an item being brought forth under Consent unless the project has gone over budget or there's some other reason that the Board would need to deliberate over it. Trustee Schmitz stated that the language came from Washoe County and if you look at their Consent Calendar item, it is huge and it is all so that the Board is informed. She continued that she changed the dollar value because Washoe County was \$300,000 and she changed it to \$100,000. She stated that she likes Washoe County and how they do things and she felt that this was a good example. District Manager Winquest referenced the section about contract management and stated his only comment would be it has to be expeditious and explained there are going to be times where he will need whoever the Board delegates to be available; he suggested that there be a backup for whoever that person is. He stated that he believes Staff is making improvements and will get to the point where this is not needed anymore. He continued that legal counsel reviews every contract and agreement at his direction; he does not necessarily review scope of work and details but he does review everything else. He stated he would assume that this means that they would still get full legal review on all contracts and then there will be a secondary review by a Trustee on scope of work and deliverables. Chairman Dent stated it is to flush out things that have been experienced recently and make improvements. District General Manager referenced a section where it states that Board action may be scheduled for reconsideration if at least two Trustees approve this and he asked why this would not just remain a quorum. Trustee Schmitz stated she changed the language because three is a quorum and there is already a decision being made. She felt like anywhere where there were three, a decision is already being made and why would it be brought forward. She continued that if it is two, then there might be someone that be can be swayed. District General Manager Winquest stated there is no problem adding the meeting synopsis to the website and asked where on the site it should go. There were some additional discussion on this issue. Trustee Tulloch recommended that Trustee Schmitz be the Trustee assigned to reviewing contracts. Chairman Dent agreed. There were no objections to Trustee Schmitz being in charge of reviewing contracts and emergency approval.

Trustee Schmitz made a motion that the Board approve the proposed modifications to Board Policy 3.1 and identify Trustee Schmitz to review and approve the signing of contracts and to inform the Board of said action when time is of the essence, the modifications to the redline include on page one, the last paragraph is changed to say if a resident wishes to have a matter considered by the Board, page 2, paragraph 3, will say all attempts will be made to publish the agenda and Board packet materials posted to the website one week prior, the public hearings 21-day notice gets changed to a 30-day notice, she would suggest that instead of having a backup for contract review if she is not available, she will defer and identify to Staff if that is acceptable, on page 204 she will add an item J to say that during meetings phones should be silenced, .8 under officers of the Board, the redline will change to read roles shall change at least every 2 years unless no Trustee is interested in filling the roll, page 8., 0.12 strike the words that say a list of issues brought to the attention of the Board by the public, change the word highlights to synopsis. Trustee Tulloch second. Chairman Dent called the question and the motion passed unanimously.

**G.8. SUBJECT: Review, discuss and provide direction to the District General Manager on the production of weekly report to the Board on pending matters. (Requesting Trustee: Trustee Matthew Dent)**

Chairman Dent provided an overview of the submitted materials. Trustee Noble referenced an email that the District General Manager sent out to the Board of Trustees last Friday and asked if that was what Chairman Dent is looking for, but in a standardized format. He stated he would not want the District General Manager spending his whole week putting this together, and not being able to manage. Chairman Dent stated he agrees and that he is looking for more of a standardized format. He continued that it would be good to know what the District General Manager is focused on and what is and is not being done; he brought up an example of conversations happening quickly between the previous Chair and the District General Manager pertaining to the Recreation Center, that the rest of the Board of Trustees was not necessarily up to speed on. Trustee Tonking asked if this report would be part of a public record. Chairman Dent stated he does not see why it would not be and if there were something regarding personnel or litigation, it would be redacted. District General Manager Winquest stated he would not put anything in the report that would be privileged; he would do that separately as he does the internal memos for the Board of Trustees. District General Manager Winquest mentioned that he was actually getting ready to produce these reports bi-weekly and he thinks that would be more

appropriate; the way this is will take a tremendous more amount of his time. He stated he has no issues with the template; he noted that a lot of the same information goes in the District General Manager's report so there is some repetition. He continued that a lot of what he does is ongoing and some projects take anywhere from a few weeks to several months. Chairman Dent stated he does something similar to this on a daily, weekly, monthly and annual basis so with some of the larger goals, there are smaller goals along the way and you chip away at it. He stated that they are looking for things to move forward and progress. District General Manager Winqest reiterated that he would recommend bi-weekly and asked if the Board of Trustees wants highlights from other venues and other departments. He continued that those are designed to be items so the Board of Trustees is aware of information around the community and they are not caught blindsided by a member of the public asking a question. He continued that it does take away time from Staff, but they are happy to continue to do it. He stated that he thinks this reporting could evolve over time based on feedback from the Board of Trustees. Trustee Schmitz stated she likes the highlights because she tends to be out and about and she does not like not having answers for people. She stated that Chairman Dent specifically went back to look at the written District General Manager goals and language was taken from it; it is to help the District General Manager, and if the goals state it should be done weekly, share it with the Board of Trustees. She continued that it would not be more time consuming because it is time consuming to have a conversation 5 times over; she sees this as a way to have the Trustees equally informed at the same time and it should take less time than chatting with everyone. District General Manager Winqest stated he could try it and see how it works out; he believes that if it is weekly, it make actually take more time. Chairman Dent stated that if the Board of Trustees decides on weekly, to try it, and if there are issues, to correct course. He continued that this is a work in progress and they do not want to ask for reports that are not going to add value; this is a starting point. Trustee Tulloch stated in his professional experience, you provide update to the client; he thinks it is important to identify any risks that are coming up so there are no surprises. District General Manager Winqest referenced the proposed requirement to include verbal communications in the weekly report and stated that is a general statement and he provided examples of individuals he has verbal communication with; he asked if the expectation is for him to take notes on every single conversations. He stated that he wants to be transparent about what he is doing, but as the District General Manager, he should be authorized to manage the District. He continued that there should be some trust as to the information he is providing the Trustees. Chairman Dent stated it should be high-level and if the Trustees have questions, it will spark

a conversation. Trustee Tulloch stated it could also just include a note of which external agencies the District General Manager had conversations with during the week. There was some additional discussion on this issue. Trustee Tulloch stated that as a Trustee, it would give him a feel for who the District is working with and what the relationship is. He raised the subject of whether the Board should be taking public positions on things with external agencies and stated that it would be helpful to understand what agencies the District is involved with on a regular basis. District General Manager asked if this expectation is to start the reporting this Friday or next Friday. Chairman Dent responses with next Friday.

**G.9. SUBJECT: Revisit, discuss and possibly approve the implementation of the Whistleblower policy as developed by the Audit Committee in accordance with item 2.8 of Board Policy 15.1.0 (Requesting Trustee: Trustee Ray Tulloch)**

Trustee Tulloch provided an overview of the submitted materials. Trustee Schmitz stated she reviewed the email that legal counsel provided feedback on; she referenced page 227 where it says the Audit Committee Chair will review all concerns, General Counsel Nelson felt like it should be the Board of Trustees reviewing the concerns, but the Audit Committee Chair is still tracking and managing it. She proposed that it be changed to say the Board will review all concerns and that the options of actions for the Board would include the items below, which is delegating to the District General Manager but it would mean that the Board is taking that action, but the Audit Committee Chair is still the keeper of the log. She referenced the section that states that it's a concern under the whistleblower, the very last sentence, says the Audit Committee Chair; she thinks it would be better is to say the Board has the authority to take additional action it deems appropriate should they deem the investigation and corrective action; she thinks that was the gist of what General Counsel was suggesting. General Counsel Nelson stated that it should be discussed how the Board of Trustees would consider that and make a decision because most of these decisions are going to be discussed in an open meeting and that may not be appropriate to have some of the discussions as part of that. He stated that it might be appropriate to identify one Trustee who would take the lead on making those decisions. He stated that they could certainly make sure that before having to do something as dramatic as a third party investigator, the full Board make that decision, but at least if one Trustee could act in a screening capacity that might be helpful. Trustee Tonking asked if there is a hotline that people can call in, such as employees. Chairman Dent stated not at this time. Trustee Tonking stated she thinks that is something that should be considered,

especially when you think about the difference between something that may be a Human Resources issue versus something that is more of a Board/Audit Committee issue. Trustee Noble stated the Audit Committee has a heavy presence in this but they are just one Committee so he is wondering if there needs to be these references to the Audit Committee versus others. He stated that perhaps there is a reason why only the Audit Committee was highlighted but he does not know if it is necessary to have the Audit Committee referenced in this policy. Trustee Tulloch stated that this issue had been previously discussed and debated with General Counsel Nelson and a policy was developed. He stated they did come back to this because a large part of it was keeping out of the political arena and keeping it independent. There was additional discussion on this issue.

Trustee Schmitz made a motion approve the whistleblower policy as developed by the Audit Committee in accordance with Board policy 15.1.0 and as originally presented to the Board at the August 10th, 2021, meeting with the suggested language change as stated earlier, whereby on page 227 it says The Board shall review all concerns and the options for action for the Board shall be and in the subsequent paragraph, last sentence, instead of saying the Audit Committee Chair, it says the Board has the authority to take additional action as it deems appropriate should they deem an investigation and creative corrective action is not being dealt within a timely manner. Trustee Tulloch seconded. Trustee Tulloch suggested that the policy be brought back to the Audit Committee for further refinement. He stated that his intention was to at least get the policy started. Trustee Schmitz stated she had no problem with this suggestion. Chairman Dent called the question and the motion passed unanimously.

**G.10. SUBJECT: Discuss and possibly provide direction to legal counsel to formulate a policy and process for quarterly reporting of external organization involvement by the Board of Trustees and IVGID Staff (Requesting Trustee: Trustee Matthew Dent)**

Chairman Dent provided an overview of the submitted materials. Trustee Tonking stated is in favor of disclosures especially in terms of Trustees because they vote on issues and are liable to disclose where there may be conflicts. She stated her concern is with Staff and the possible perverse incentive that comes along with this; she stated that many of the Staff does a lot for the community and she thinks that should be extremely celebrated. She continued that there are very few people that step up to do things for the community and she wants to thank the Staff for all that they do and the

fact that they are involved in the community. She stated she sees them doing many things throughout the community and as someone who grew up in Incline Village, she is thankful for Staff who have helped create who she is today through their other involvement. She stated that she is worried, as this does not seem like the Board of Trustees is celebrating Staff and in some ways, it almost sounds like they are being punished for being involved. She stated that she thinks the Board of Trustees needs to be aware of the perverse incentive it could create for Staff, and in this community, it is hard to get people to do stuff so she is worried about what this will create. Trustee Noble asked if this is for paid positions, volunteers, or both. There was some confusion and discussion on the question. Trustee Noble stated at the PUC you had to disclose or ask for permission to have outside employment but there was never a request to identify any other activities you are engaged in on a volunteer basis. He stated he is wondering if Washoe County has an example or their other government agencies that have something like this; he is concerned because this is a GID and government agency. He continued that it brings in some other issues with regards to first amendment, etc. He stated he would like to see some examples first and not have IVGID be an outlier if nobody else is doing this, especially in the state of Nevada. There was additional discussion on this issue. Trustee Schmitz stated that she thinks disclosure is important because disclosure helps the Board and Staff avoid potentially unknown or unthought of conflicts of interest and to Trustee Tonking's point, she would like to celebrate people's involvement. She stated this would give the Board the opportunity to actually do that with knowledge because the Trustees might not know some of the great things that that people are doing. She continued that she thinks a pay grade threshold should be selected because they are making financial decisions with the District. She stated that the Board should request that legal counsel provide guidance as to what that pay grade should be. She stated she has a nonprofit and people have expressed concern about it; she would be disclosing it and then publicly, there would be a decision on if it were a conflict or not. She continued that it should potentially be Trustees, Staff and legal counsel because before you onboard legal counsel, you ask for disclosure of conflicts of interests, so perhaps legal counsel should be added to the quarterly disclosure as well. Trustee Tulloch stated he thinks everyone needs to be careful when they are making social media comments and identifying themselves as a particular position with IVGID; it becomes unclear if they are speaking on behalf of IVGID or themselves. He continued that he feels the same when he sees a Trustee who is volunteering for something and they identify themselves as a Trustee. He stated the last thing he wants to do is discourage people from volunteering but there needs to be a clear distinction. He asked when Staff

speaks at public comments during the meeting, if they are speaking on behalf of IVGID or themselves. He stated he thinks it does make sense to have a cut off after a certain pay grade. He continued that it would be excellent to discover all of the Staff members who volunteer for the community. He referenced Staff, IVCBA, Director of Parks and Recreation Sheila Leijon as an example. There was additional discussion on this issue. District General Manager Winquest asked if there is a problem or something he is not aware of; he brought up examples such as Rotary, IVCBA and coaching sports as examples. He stated that community coaching is in his contract and he does not believe anyone should be able to tell him he cannot coach or be on a Board at his daughter's school; he clarified that the Board of Trustees has never done that and reiterated he is trying to understand what the issue. He stated if the Trustees decide to approve this, he recommends not going any lower than the senior management team; quite a few Staff members have already expressed concerns. He referenced social media and stated he is finicky with Staff about postings on social media and rarely posts anything on social media unless he is trying to squash false information he clarified that when he does this, he identifies himself as the District General Manager. He continued that he would not have a problem personally disclosing anything; he believes that elected officials should be held to the same standard. He asked who would decide what a conflict of interest is and provided some hypothetical situations pertaining to this; he stated he thinks that the policy needs to have specificity added to it. Chairman Dent stated that the intent of this is for transparency more than disclosure; he stated that they would want to start with senior Staff. He stated that as for a conflict of interest, the conflict lies with the individual; he noted that issues arise when decisions are being made and conversations are being had, and the Board may have a representative doing that and the Board does not realize that there is a potential for a conflict. He stated that the purpose is to have a discussion and have legal counsel dig deeper and come back with some examples; the Board of Trustees may decide it does not make any sense and they should not proceed, or, they could be the best local governmental ever and can be an example to others. District General Manager Winquest stated he is comfortable with that, as long as legal reviews and ensures that this is not infringing on the right of Staff or any other legal issues, in efforts to protect the District. District General Counsel Nelson stated he could do this and recommended that the Director of Human Resources be involved in the discussion, as there may be some HR and MOU issues involved. There was additional discussion on this issue. District General Counsel Nelson will bring this item back to the Board of Trustees.



**G.11. SUBJECT: Review, discuss and provide direction to Staff regarding expectations on Board packets (Requesting Trustee: Trustee Sara Schmitz)**

Trustee Schmitz provided an overview of the submitted materials. Trustee Noble referred to the meeting material and memo and asked what happens if the Board decides to do nothing on an agenda item and what are the consequences for that; for example, does construction costs go up, etc. He suggested ensuring that the Board of Trustees is aware of the consequences of inaction or not moving forward with a recommendation. Trustee Schmitz stated that sometimes Staff does indicate that the alternative is do nothing but it is not done constantly. Trustee Tulloch stated this is a good start; he referenced the first section about the related strategic plan initiative and stated the stuff that is put in there is meaningless. He continued that in addition to the finance impact and budget section, he would like to see the cost savings and associated cash flow so that the Director of Finance can understand the impacts are. He suggested that a separate section be added for business benefits. He referenced cost savings and stated he likes to see who is responsible for delivering and monitoring the savings. District General Manager Winquest stated the discussion is clear; he noted there might be times where there may be things on there that are not applicable to the item, which will be stated in the memo. He stated that Staff needs to work on pointing out the decision points that are needed from the Board of Trustees. He continued that Staff's job is to ensure that the Trustees are comfortable with the ability to take action on the agenda items. There was additional discussion on this item. Trustee Schmitz agreed to summarize the notes from this discussion, clean up the memo template and send it out. Trustee Tulloch suggested asking the person who is writing the memo to look at it as if they were being asked to invest their own money, and what questions they would expect to be asked. He then discussed the topic of return on investments.

**G.12. SUBJECT: Revisit, discuss and possibly approve the modifications to the Board of Trustees Handbook (Requesting Trustee: Trustee Sara Schmitz)**

Trustee Schmitz provided an overview of the submitted materials. Trustee Noble inquired about the additional role of the Secretary and stated that the part about formulating/receiving input from other Trustees concerns him with respect to the Open Meeting Law. He continued that he is okay with simply acknowledging receipt of correspondence; he just does not want to construct

a response and somehow provide a substantive acknowledgement. Trustee Schmitz stated she understands the concern about the Open Meeting Law; the Board of Trustees can discuss and decide what they want, if anything. Chairman Dent stated the response should be basic and acknowledging receipt of the email. There was some additional discussion on this issue.

Trustee Schmitz made a motion to approve the proposed modifications to the Trustee Handbook and request Staff update the policy resolutions and the table of contents; when completed, Staff is to update the website and distribute the final document to all Trustees. Trustee Tonking seconded the motion. Chairman Dent called the question and the motion passed unanimously.

**G.13. SUBJECT: Review, discuss and provide direction to the Audit Committee as it relates to the Annual Report to the Board of Trustees and possibly expanding the Auditor's scope of work. (Requesting Trustee: Trustee Michaela Tonking)**

Trustee Tonking provided an overview of the submitted materials. Trustee Tulloch referenced section 2 where it speaks to what Management has addressed and stated he would like to see more details on what was done so that there is a proper explanation of what action has been taken. He referenced section 3, second sentence, and stated he does not think it is a positive feature to state that it has been noted that it is the third consecutive year where there have been material weaknesses but there has been an improvement from last year's audit. He referenced section 3.2 and stated it was agreed that the Audit Committee would review past issues and the outstanding memorandums that have been submitted to the Committee. Trustee Tonking stated it is still outstanding because there has not been a meeting and she is working on a list to have it cross-checked with the responsible parties who have submitted the memorandums to ensure nothing is missing. She stated in terms of the statement made, she is not saying it is a positive thing, but it is better than previous years. There was some additional discussion on this issue. Trustee Schmitz stated she spent time on this and met with Staff; there were a number of things she found to be inconstant but the one that jumped out at her is a note on page 31 of the ACFR. She continued that she is bringing this to the Board of Trustees attention because it says the General Manager may authorize a budget adjustment provided the budget adjustment does not increase the level of Board approved appropriation by fund. She stated that is not how the District is operating, budgeting and managing; she believes clarification is needed because she does not think that the Board thinks that is a true statement to

say by fund because it is a big bucket of funds. She continued that in subsequent years that language needs to be removed because she does not believe that is how the budget is being managed by the Board of Trustees. She stated that the Trustees received a memorandum from Mr. Dobler, and he brought up some very valid questions and points; she would like the Audit Committee to take a look at this and provide the Board of Trustees an update. She continued that she does not wish to receive these types of things from Mr. Dobler and wants to figure it out so what needs to be done so that they stop because he is bringing up points that there might be errors and they need to be figured out. Trustee Tonking stated this is on the next Audit Committee agenda. Trustee Schmitz referenced the Davis Farr report that was received and stated it is disconcerting because some of the issues they brought up were things that the Audit Committee brought up in March of 2021, so she was shocked to see some of the comments and she would like the Audit Committee to dig into these things so that there can be improvement. There was additional discussion on this item.

**G.14. SUBJECT: Review 2023-2024 budget calendar and timeline including possible direction by the Board of Trustees relating to budget workshops and budget reporting (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Paul Navazio provided an overview of the submitted material. Trustee Tulloch stated he would like to see the community services fund split up; he would like to see golf and ski removed from that fund, and become separate funds. He stated they should be separate funds so the Board of Trustees can see how they are performing commercially, especially because ski is going to require a major investment over the next few years. He referenced the CIP budget and stated there should be consideration on what to pull out of the budget that has been dormant for several years; it is still required, it should come back again as a proposal. He stated that he agreed with having a fleet replacement plan. He stated he noticed that there is a date for approval of the tentative budget but he does not see a date for review of the budget; he expects to have a timeline to review the tentative budget first. Director of Finance Navazio stated they can have a conversation about as many check-ins the Board of Trustees needs and noted that a tentative budget does not require an action item; it is providing an update to the State. He continued that there would be updates and Staff will likely be bringing the tentative budget to the Board of Trustees at the March workshop and any feedback received, will be incorporated into the tentative budget. Trustee Schmitz referenced the golf clubs and pickle ball clubs and asked that the venue managers get input from the clubs on things

they think they need and cost savings ideas; she stated the clubs are a valuable resource to the venue managers and she would like to see them leverage that. She stated she would like to see parks and any program that are available to the open general public, be in the general fund because they are not limited to the parcel owners who have privileges. She stated that she would like to see the venue managers present their budgets. She stated that the return on investment for some of the memberships should be reviewed, especially the League of Cities. She stated there should be a discussion as to whether value is being received or not and what the benefit is to the rec fee payers to be involved with these things; if they are not adding value, potentially it should be eliminated. She stated there should be a discussion on what the plan is for the Administration Building; she thinks it has been left untouched and it should be addressed. She stated that a contract purchasing manager type position and potentially an internal auditor position should be added to the budget. She continued that there should be an education budget for employees, including the District General Manager.

Trustee Tonking left the meeting at 12:07 a.m. on January 12, 2023.

Chairman Dent referenced the preliminary budget and stated it is important to follow the process through and make sure the Board of Trustees has reviewed it plenty of times before it is approved. He discussed a few other budget related items. Trustee Schmitz added that there should be an updated strategic plan that ties into the next fiscal year. She stated that the Board of Trustees wants to see all projects and asked that they be provided the Capital maintenance projects.

**G.15. SUBJECT: Review, discuss and possibly approve a budget amendment for the Recreation Center Expansion Project (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Paul Navazio provided an overview of the submitted materials. Trustee Tulloch asked for confirmation that all payments have been received. Director of Finance Paul Navazio stated yes.

Trustee Tulloch made a motion that the Board of Trustees authorize Fiscal Year 2022-2023 budget amendment related to the Recreation Center Expansion Project (CIP# (CIP# B123350100) to reduce the appropriation provided for in the Fiscal Year 2022/2023 Capital Budget, Recreation Fund (350) in the amount of \$24,351,164 representing unexpended appropriations at project close-out; and reduce the estimated amount of grant revenue included in the Fiscal Year 2022/2023

Capital Budget, Recreation Fund (350) by \$24,298,699, representing grant revenue that will not be billed or collected as a result of termination of the project. Trustee Schmitz seconded. Chairman Dent called for the question and the motion passed unanimously.

Director of Finance Navazio noted that one of the reasons why he was hoping to have this on an earlier agenda is as Staff closes December, they will be bringing the mid-year report and the second quarter CIP popular status report which will be activity as of December 31st.

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

Trustee Schmitz listed the items that need to be added to the long-range calendar and parking lot item list. District General Manger Winquest stated that the Capital Advisory Committee item that was brought to the Board of Trustees in November has been pulled because Staff is awaiting feedback from the Trustees on questions that were sent; the District Clerk will send a follow up email out. He stated there was also a decision to bring back Ordinance 7 revisions and set a hearing date at a later meeting, with the goal to make the revisions by the end of March. There was some additional discussion on this item. Chairman Dent referenced the Board liaison topic and stated it was missed earlier in the meeting; it was determined that this topic would be brought back at the February 8, 2023 meeting. He stated that the Flashvote item needs to be brought back to discuss adding the translation service, as well as the Board rules. District General Manger Winquest stated that there would be an update from Marcus Faust at the February 22, 2023 meeting. He also noted that a third budget workshop needs to be scheduled; the District Clerk will send an email to coordinate.

#### **I. MEETING MINUTES**

##### **I.1. Meeting Minutes of December 14, 2022**

Board Chairman Dent asked for any changes; none were received. Board Chairman Dent said that the meeting minutes were approved as submitted.

#### **J. FINAL PUBLIC COMMENTS\***

Jack Dalton commented that it is great to see something being done. He stated there was a discussion on meeting highlights and stated that the meeting on the 28<sup>th</sup> had about 5 paragraphs which he could read. He continued that one thing that was not included was not the effluent pipeline which all of the sudden became 65 million dollars. He commented that most people do not know what is going on; they

don't know what short term rentals are, who the Trustees are, etc. He thinks it is important that the meeting highlights say something useful. He commented that he expects to review contracts; he used to do that. He stated that there was a delay in signing the contract with the vendor for the ski passes (RFID) and commented it had to be done the next day because it was going to be installed by December 1<sup>st</sup>. He continued now it is January and there was no mention of when it was going to be done or what kind of penalties the vendor paid. He referenced the idea of looking at the contracts until people care or are competent; there has to be a culture where things are looked at.

Cliff Dobler commented about 6.5 hours and stated that's what happens with an overwhelming agenda all at one time. He commented about the budget workshop and having 2 years to get it done; he stated if action is not taken, it will never get done. He commented that the budget and number of pages could be cut down by using the same report to report the numbers; right now there are reports to the state, sources and uses of funds and executive summary. He continued that all of them have different numbers and nobody can follow them; he has been at this for 5-6 years and has never seen anything so disgusting in all his life. He asked why there is not one format that can be reviewed where you don't have to look at another one and try to add something and subtract something. He continued that it could be cut down by half or maybe 2/3; stop the nonsense of 3 different reports that serve no value. He commented that he does not think Director of Finance Navazio and District General Manager Winqest could tell you why there are 3 different reports with the same numbers and it is scrambled up like eggs so no one knows for sure which egg goes in which pot. He stated he has been asking for this for 3-5 years and it falls on deaf ears and stated to act responsible and do it properly with one report.

Tim Callicrate congratulated the new Board and commented that it was an incredible meeting; quite long but it sounds like a lot was accomplished. He continued that there is a lot ahead and he wishes everyone the best. He commented that it is a new day and he hopes that the Board of Trustees is able to continue the good work they did tonight. He commented that he looks forward to seeing them out and about and getting one on one feedback, especially from Trustee Noble and Trustee Tulloch; it is different when you are sitting up there versus sitting in the audience. He continued that it is really nice for him sitting on the other side of the table/screen. He thanked the Board of Trustees for their work and dedication; there is a lot on their plate, and the community has a lot to look forward to as well. He congratulated the Board of Trustees again on their first meeting and stated he hopes the next meeting is shorter but just as productive.

**K. BOARD OF TRUSTEES UPDATE**

There were no Board of Trustees updates.

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

The meeting was adjourned on January 12, 2023 at 12:33 a.m.

Respectfully submitted,

Melissa N. Robertson  
District Clerk

Attachments\*:

Submitted by Judith Miller

Submitted by Aaron Katz: Written Statement to be attached to and made a part of the written minutes of the IVGID Board's Regular January 11, 2023 meeting agenda item G(5) – Changing the reporting structure for the District's legal counsel.

Submitted by Aaron Katz: Written Statement to be attached to and made a part of the written minutes of the IVGID Board's Regular January 11, 2023 meeting agenda item G(6) – Possible Entrance into a \$9,900.00 annual agreement for up to six unidentified/wasteful surveys with local resident Kevin Lyons' Flashvote

Submitted by Aaron Katz: Written Statement to be attached to and made a part of the written minutes of the IVGID Board's Regular January 11, 2023 meeting agenda item G(7) –Possible modification of Policy 3.1.0 insofar as placement of matters on consent calendar

Submitted by Aaron Katz: Written Statement to be attached to and made a part of the written minutes of the IVGID Board's Regular January 11, 2023 meeting agenda item E(1) –Our General Manager's status report – how much more evidence do we require before we perform an external audit of essentially all of our money losing "for profit" commercial business enterprises?

Submitted by Aaron Katz: Written Statement to be attached to and made a part of the written minutes of the IVGID Board's Regular January 11, 2023 meeting agenda item E(1) –Our General Manager's Status report – his secret

negotiations with the Duffield's intended to give more of the public's assets at local parcel/dwelling unit Owners' expense to a favored collaborator.

Submitted by Aaron Katz: Written Statement to be attached to and made a part of the written minutes of the IVGID Board's Regular January 11, 2023 meeting agenda item G(4) – Possible modification to the District's public records policy

Submitted by Aaron Katz: Written Statement to be attached to and made a part of the written minutes of the IVGID Board's Regular January 11, 2023 meeting agenda item G(5) – The recent proposed Recreation Center expansion fiasco that was supposed to have been financed by a donor ended up costing local parcel/dwelling unit Owners at least \$71,226.29

Submitted by Diane Becker

Submitted by Cliff Dobler – read by Mike Abel



I am so hopeful for this new board. I believe each of you really is committed to the community. Even though some may have strong associations with a particular group, I hope you will be mindful of your obligation to work for the benefit of the community as a whole.

Sadly, there has been a pattern for some Board members and staff to ignore well researched public comment and instead cave to the desires of special interest groups, with no data to guide their decisions. They did not leave their egos at the door, but thought they should determine priorities without ever surveying our community. I am excited to learn of the proposal by Mr. Lyons, both for surveys as well as for training on Good Governance. If you saw his presentation in September at the Parasol building, you would recognize that IVGID is often not clear on its role in serving the public and would benefit greatly from his training.

As Board members, you may feel obligated to fulfill your campaign promises. If those promises were to benefit the community as a whole, then I fully support your actions. If, on the other hand, you promised a special interest group some new amenity, please reflect on the purpose of government to serve the public as a whole. Even our Community Services Master Plan noted the trend in public recreation to build new facilities that were multi-purpose. If any new recreation facilities are contemplated, hopefully you will agree to survey the community with the costs of all the projects competing for our support, and let the community, not yourselves, determine priorities.

Please approve Mr. Lyons proposal for surveys and training.

Let's celebrate the beginning of a new spirit of cooperation, collaboration and even some compromise, among Board members, our staff and our citizens, even those pesky naysayers.

Let the Celebration begin! Happy New Year to you all.

Judith Miller

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 11, 2023 MEETING –  
AGENDA ITEM G(5) – CHANGING THE REPORTING STRUCTURE FOR THE  
DISTRICT'S LEGAL COUNSEL**

Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And this one I agree with.

**Introduction:** I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. This type of incompetence which takes place over and over and over again, demonstrates that the District is no longer necessary and should be dissolved. However in the interim, and in order to provide evidence in support, it’s time to examine the many extraneous matters the District engages in which ends up costing local parcel/dwelling unit owners even though it has nothing to do with their availability to recreation facilities and programs. And that’s the purpose of this written statement.

**My E-Mail of January 8, 2023:** On January 8, 2023, after reading the packet of materials prepared by staff in anticipation of the IVGID Board’s January 11, 2023 meeting<sup>4</sup> (“the 1/11/2023 Board packet”), I sent the Board an e-mail<sup>5</sup> agreeing with the proposed modifications<sup>6</sup>, and urging

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

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

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

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1\\_11\\_-\\_Regular\\_Packet\\_-\\_Part\\_2.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1_11_-_Regular_Packet_-_Part_2.pdf).

<sup>5</sup> That e-mail is attached as Exhibit “A” to this written statement.

<sup>6</sup> See pages 167-177 of the 1/11/2023 Board packet.

contemporaneous modification of the current legal services agreement with Josh Nelson's law firm to make it clear Mr. Nelson's client is the Board rather than staff.

**Conclusion:** I reiterate my support and recommendations here.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit. Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.**

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

**EXHIBIT "A"**

## Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(5) - Reporting Structure For Legal Counsel

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, <ISW@ivgid.org>, <tulloch\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(5) - Reporting Structure For Legal Counsel  
**Date:** Jan 8, 2023 12:13 PM

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0To Honorable Current/Future IVGID Board Members -

Yes, yes, yes when it comes to the intent of this agenda item. Thank you!

But there's more. Although page 169 of the Board packet instructs that "Implementation of these (proposed) changes will require some changes to Board Resolution 1480/Policy and Procedure Resolution No. 105 including among others at page 4 of Appendix A," there's more which needs to be "changed." In particular, our legal services agreement with the Nelson law firm. That agreement identifies the "client" as IVGID. If the Board proposes that Josh report to the Board rather than any other portion of "IVGID," then shouldn't the legal services agreement be modified?" In particular, to clearly identify the IVGID Board as the "client?"

BTW, I think this agenda item as written is "clear and complete" enough to incorporate modifications to our legal services agreement with the Nelson law firm as suggested, because it accomplishes the same purpose. However if there is any doubt, why don't you ask Josh?

And not that I am in accord with Resolution 1480, however, if our GM feels the need to engage the services of an attorney, let him find his own attorney and enter into his own agreement with that attorney. Or, let him hire an attorney to be part of staff just like Mr. Navazio is part of staff. As stated in at page 169 of the Board packet, "Where District Management require legal resources for operational issues – such as Human Resources or contractual issues – **such support could be engaged separately from Legal Counsel.**"

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 11, 2023 MEETING –  
AGENDA ITEM G(6) – POSSIBLE ENTRANCE INTO A \$9,900 ANNUAL  
AGREEMENT FOR UP TO SIX UNIDENTIFIED/WASTEFUL SURVEYS  
WITH LOCAL RESIDENT KEVIN LYONS' FLASHVOTE**

Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>!

**Introduction:** I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. This type of incompetence which takes place over and over and over again, demonstrates that the District is no longer necessary and should be dissolved. However in the interim, and in order to provide evidence in support, it’s time to examine the many extraneous matters the District engages in which ends up costing local parcel/dwelling unit owners even though it has nothing to do with their availability to recreation facilities and programs. And that’s the purpose of this written statement.

**My E-Mail of January 8, 2023:** On January 8, 2023, after reading the packet of materials prepared by staff in anticipation of the IVGID Board’s January 11, 2023 meeting<sup>4</sup> (“the 1/11/2023 Board packet”), I sent the Board an e-mail<sup>5</sup> objecting to its proposed entrance into a never ending/

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

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

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

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1\\_11\\_-\\_Regular\\_Packet\\_-\\_Part\\_2.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1_11_-_Regular_Packet_-_Part_2.pdf).

<sup>5</sup> That e-mail is attached as Exhibit “A” to this written statement.

automatically renewing agreement with local resident Kevin Lyons' Flashvote for unidentified/ unnecessary surveys costing local parcel/dwelling unit owners a minimum of \$9,900 in the current fiscal year, and then \$7,900 annually thereafter<sup>6</sup>!

**Conclusion:** I reiterate my opposition here.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit. Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.**

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

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<sup>6</sup> See pages 178-188 of the 1/11/2023 Board packet.

**EXHIBIT "A"**



## January 11, 2023 IVGID Board Meeting - Agenda Item G(6) - Possible Entrance Into a NTE \$9,900 Agreement With Local Resident Kevin Lyon's Flashvote

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, <ISW@ivgid.org>, <tulloch\_trustee@ivgid.org>  
**Subject:** January 11, 2023 IVGID Board Meeting - Agenda Item G(6) - Possible Entrance Into a NTE \$9,900 Agreement With Local Resident Kevin Lyon's Flashvote  
**Date:** Jan 8, 2023 11:06 AM

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To Honorable Current/Future IVGID Board Members -

It's just more and more and more. AGAIN!

So why has this matter been agendized for possible Board action? And what exactly is it?

Let's start with the latter question first.

The memorandum in support tells the public that this item involves entrance into an agreement with Flashvote. The agreement purports to require a one time up front fee of \$2,000, and then a minimum of \$7,900/year thereafter (see page 183 of the Board packet) paid up front as well. And for what?

Up to six (6) unidentified surveys (see page 182 of the Board packet) within the year. Surveys for what? We don't know. Why do we need such surveys? We don't know. Why can't we conduct our own surveys assuming there's some reason to do so? We don't know. And what if we don't need six (6) surveys?

Furthermore, the District's history with surveys is not good. And why should we think it will be any better this time? Time after time after time staff deceitfully craft survey questions so respondents are disposed to come up with the responses staff seek. And then staff will use the survey results as a propaganda tool to make the case for the board action they want. Examples.

Rank the new recreation facilities and programs you want. But what about their cost? And where is the money going to come from to pay that cost? These important questions are not included in the survey question. And if they were, respondents might have different answers. Therefore, if you don't know their cost and source of funding, maybe you don't want any of these initiatives at all? But where are you given the option to just say no?

Let's talk about propaganda. Staff want a dedicated dog park on USFS lands across from the high school. So in support they will argue that in recent surveys, responders indicated this project was a preference. The surveys never disclosed local parcel owners would be likely looking at a \$3M or higher price tag to be paid by their Rec Facility Fees ("RFFs").

Let's move on with the former question.

1. Given our GM has spending authority to enter into this agreement without securing Board approval (see Policy 3.0.1), why has it been agendized? Why doesn't Indra just enter into the agreement if that be his decision?

2. At a time when the District should be doing less and less, and reducing rather than expanding its footprint, here again we're doing more. And why Indra?

3. Where is the money going to come from to pay for this endeavor? Although the memorandum in support tells us the District's General Fund (see page 178 of the Board packet), it's really our RFF and

Beach ("BFF") Facility Fees, as well as the higher than necessary utility charges we pay to the District. How can I make this statement?

For you Board members who don't know, every year staff and the Board budget to overspend in essentially all of our "funds," and the General Fund in particular. This over spending is subsidized by transfers from the Community Services, Beach and Utility Funds. Since staff and the district budget to overspend in the Community Services and Beach Funds, and Utility Fund expenses are paid for by the water/sewer rates we pay to the District, General Fund overspending is subsidized by transfers of the RFF, BFF and the utility rates we pay. These transfers are disingenuously labeled "central services cost" allocations. But they have little if anything to do with central services costs. And the subject proposed cost has zero to do with central services allegedly provided to the Community Services, Beach and Utility Funds. And staff know this! But don't bother me with the truth. We have an agenda to implement. The ends justify the means.

4. But there's more insofar as costs are concerned! Isn't our attorney going to have to review and approve Flashvote's proposed agreement? Or maybe he already has already performed these services? And what are his additional costs going to be on top of the \$9,900? And where have staff shared this little piece of the truth? Bueller? Bueller?

5. Moreover, we are told that there will be unreimbursed staff time involved insofar as each of the proposed surveys is concerned. And the way this time gets paid for is from hidden transfers from the departments which allegedly benefit from their services. And staff hide these costs. But believe me. They're there. And we pay for them. Making the cost more than \$9,900.

6. And it's not just a single year of services. Kevin's agreement provides it will automatically renew each year unless expressly cancelled thirty (30) or more days prior to renewal (see page 186 of the Board packet). Now why would you "trick" your GID Kevin to agree to a never ending automatic renewal of the agreement?

7. There's another reason to say no to this agenda item. Kevin Lyons has a conflict of interest. It's no secret Kevin's a principal in the effort to turn most of IVGID into a city. But rather than replacing IVGID with a city, Kevin proposes IVGID remain and co-exist with his new city. So as Kevin designs surveys on whatever, he is sure to craft them in such a manner which is most pleasing to creating a city while having IVGID co-exist. Many of us oppose the proposed new city expressly because IVGID continues rather than dissolves.

8. There's another reason to say no to this agenda item. Here we have another example of a member of our community seeking to "take" something personal for him/herself at the public's expense. Rather than giving something to the public at his expense. My public comments at the Board's December 14, 2022 meeting discussed this phenomena. Here it's no different than the Sheriff wanting to use our private Burnt Cedar Beach for a public safety pier. Or the Hyatt wanting us to pay it above market rent for its Sports Shop. Or local resident William Chastain wanting to use IVGID property for his geothermal electricity business. Or local resident Steve Docea wanting to use an IVGID water pumping station and the water it pumps for his bottled drinking water business. Or the golfers wanting the overwhelming majority of local parcel owners who don't play golf to subsidize the cost of their rounds of golf. Or the local non-profits wanting local parcel owners to subsidize the costs of their fund raising events by allowing them to rent use of public facilities at less than their cost.

In all of these cases, not what you can do for IVGID but rather, what IVGID can do for you!

9. Finally, if our staff are going to be involved insofar as these future surveys are concerned, why don't we let our staff deal with other commercially available services which cost next to nothing...like survey monkey? Or if they're not equipped to deal with matters such as these because of their lack of expertise, why don't we eliminate in house staff who aren't qualified? \$10K per year whether we use Flashvote or not and forever unless our agreement is terminated in advance of automatic renewal (see discussion below)...Are you people crazy?

Just say NO to this agenda item and send the message which in your hearts you know should be sent.

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 11, 2023 MEETING –  
AGENDA ITEM G(7) – POSSIBLE MODIFICATION OF POLICY 3.1.0 INSOFAR  
AS PLACEMENT OF MATTERS ON CONSENT CALENDAR**

Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And this one I agree with.

**Introduction:** I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. This type of incompetence which takes place over and over and over again, demonstrates that the District is no longer necessary and should be dissolved. However in the interim, and in order to provide evidence in support, it’s time to examine the many extraneous matters the District engages in which ends up costing local parcel/dwelling unit owners even though it has nothing to do with their availability to recreation facilities and programs. And that’s the purpose of this written statement.

**My E-Mail of January 8, 2023:** On January 8, 2023, after reading the packet of materials prepared by staff in anticipation of the IVGID Board’s January 11, 2023 meeting<sup>4</sup> (“the 1/11/2023 Board packet”), I sent the Board an e-mail<sup>5</sup> agreeing with the proposed modifications<sup>6</sup>. I also asked

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<sup>5</sup> That e-mail is attached as Exhibit “A” to this written statement.

<sup>6</sup> See pages 189-214 of the 1/11/2023 Board packet.

that two policies be removed (litigation and legislative matters) because they have nothing to do with the “conduct of (Board) meetings.”

**Conclusion:** I reiterate my support and recommendations here.

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit. Owners Are Forced to Involuntarily Pay is Out of Control? I’ve now provided more answers.**

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

**EXHIBIT "A"**

## Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(7) - Possible Modification to Policy 3.1.0 Dealing With the Consent Calendar

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(7) - Possible Modification to Policy 3.1.0 Dealing With the Consent Calendar  
**Date:** Jan 8, 2023 1:18 PM

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Current and Future IVGID Board members -

Yes. But you haven't gone far enough.

This policy is labeled "Conduct Meetings of the Board of Trustees." What does this have to do with "claims" [see section 0.5(i)], "litigation" [see section 0.5(h)] or legislative matters" per se (see section 0.10)? Since the answers are/is "nothing," how about removing these matters from this policy and if they're appropriate, include them in some new policy to be adopted which correctly describes such policy?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 11, 2023 MEETING –  
AGENDA ITEM E(1) – OUR GENERAL MANAGER'S STATUS REPORT – HOW  
MUCH MORE EVIDENCE DO WE REQUIRE BEFORE WE PERFORM AN  
EXTERNAL AUDIT OF ESSENTIALLY ALL OF OUR MONEY LOSING  
“FOR PROFIT” COMMERCIAL BUSINESS ENTERPRISES?**

Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>!

**Introduction:** I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. This type of incompetence which takes place over and over and over again, demonstrates that the District is no longer necessary and should be dissolved. However in the interim, and in order to provide evidence in support, it’s time for an audit of every one of our money losing commercial business enterprises by an outside/external auditor. And that’s the purpose of this written statement.

**My E-Mail of January 8, 2023:** On January 8, 2023, after reading the packet of materials prepared by staff in anticipation of the IVGID Board’s January 11, 2023 meeting<sup>4</sup> (“the 1/11/2023 Board packet”), I sent the Board an e-mail pointing it to the General Manager’s (“GM’s”) status report where he tells us that the Recreation Center’s men’s and women’s locker room remodel ended up

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

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

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

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1\\_11\\_-\\_Regular\\_Packet\\_-\\_Part\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1_11_-_Regular_Packet_-_Part_1.pdf).

costing local parcel/dwelling unit owners nearly \$1 million<sup>5</sup>! I called for an external audit of all District “for profit” (or in our case “for loss”) commercial business enterprise activities<sup>6</sup>.

**Conclusion:** I reiterate the request here.

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I’ve now provided more answers.**

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

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<sup>5</sup> See pages 014-018 of the 1/11/2023 Board packet.

<sup>6</sup> That e-mail is attached as Exhibit “A” to this written statement.



**EXHIBIT "A"**

## January 11, 2023 IVGID Board Meeting - Agenda Item E(1) - GM's Status Report - Recreation Center Men's and Women's Locker Room Remodel - It's Time For Employment of an External Auditor!

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** January 11, 2023 IVGID Board Meeting - Agenda Item E(1) - GM's Status Report - Recreation Center Men's and Women's Locker Room Remodel - It's Time For Employment of an External Auditor!  
**Date:** Jan 8, 2023 9:51 AM

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Current and Future IVGID Board members -

Well did you pick up on this one in the GM's status report?

Nearly \$1M spent on a very basic and unnecessary Rec Center locker rooms renovation! After how much spent on a totally unnecessary (\$500K?) recent second floor Rec Center bathroom(s) renovation. After >\$5M having been spent on a Burnt Cedar pool renovation project. After over \$419K of add'l annual charges for District fuel [agenda item F(1)]. After nearly an add'l \$1M on beach access improvement [agenda item E(3)]. After what is destined to be a \$100M effluent export pipeline project (only phase II) when the original represented cost was \$23M. Etc., etc., etc.

You know if these wasteful expenditures were financed the way they are with your typical public agency (taxes and fees to those actually electing to receive and receiving special services), most of us wouldn't care. But here all of these expenditures are financed by our Rec ("RFF") and Beach ("BFF") Facility Fees. IVGID's taxes and fees are reserved for paying senior staff salaries and benefits (see the General Fund). And the ONLY limit is the amount of the RFF/BFF approved each year.

Ladies and gentlemen. The public needs an EXTRANEIOUS AUDIT. By an outside professional auditing firm which is independent of our deceitful staff (that's right Gail. Your slobberingly beloved staff are deceitful because their agendas differ from those of local parcel owners). Who should be directed to communicate directly with the Board rather than staff because the latter always (surprise) end up skewing the end results. Who should share the truth.

Every year we get a skewed year end golf course wrap up by Darren Howard which admits we've lost in excess of \$1M!

And a DP wrap up by Mike Bandelin which tells us how rosy financial operations were but hides little tidbits like a failing storm drainage system or Ski Way local parcel owners are expended to finance repair wise.

Well how about a wrap up of the REAL and complete financials related to:

1. The Grill Restaurant;
2. The Hyatt Sports Shop;
3. The Champ Golf Pro Shop;
4. The Mountain Golf Pro Shop;
5. The IVGID Quarterly;
6. Our Marketing Dep't headed by Paul Raymore;
7. The 100 or more programs operated under the auspices of the Rec Center;
8. The Rec Center itself;
9. All the parks and athletic fields operated under the auspices of "Parks;"
10. The Tennis/Pickle Ball Center;
11. Internal Services;
12. The beaches;

13. Facility Sales; and,
14. Catering sales at the Chateau and Aspen Grove disingenuously labeled "food and beverage" sales?

Let's get the truth out so we can start having some thoughtful conversations. Shall we? When we all see the massive losses your beloved staff are racking up year after year, which have nothing to do with my home's recreational facilities and programs, maybe we can start making changes?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 11, 2023 MEETING –  
AGENDA ITEM E(1) – OUR GENERAL MANAGER’S STATUS REPORT – HIS  
SECRET NEGOTIATIONS WITH THE DUFFIELDS INTENDED TO GIVE  
MORE OF THE PUBLIC’S ASSETS AT LOCAL PARCEL/DWELLING  
UNIT OWNERS’ EXPENSE TO A FAVORED COLLABORATOR**

Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>!

**Introduction:** I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. This type of incompetence which takes place over and over and over again, demonstrates that the District is no longer necessary and should be dissolved. However in the interim, and in order to provide evidence in support, what’s up with what’s going on behind closed doors between our GM and favored collaborator David Duffield? Indra alludes to this in his status report<sup>4</sup>, but then won’t come clean sharing what’s really going on. And that’s the purpose of this written statement.

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

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

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

<sup>4</sup> See page 011 of the packet of materials prepared by staff in anticipation of this Board meeting [“the 1/11/2023 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/1\\_11\\_-\\_Regular\\_Packet\\_-\\_Part\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1_11_-_Regular_Packet_-_Part_1.pdf))].

**My E-Mails of January 8 and 9, 2023:** On January 8, 2023, after reading the packet of materials prepared by staff in anticipation of the IVGID Board's January 11, 2023 meeting<sup>4</sup>, I sent an e-mail to GM Winquest and Trustee Tonking asking them to explain what exactly is going on between them and the Duffields regarding some possible joint use gymnastics agreement<sup>5</sup>. Since I didn't want to jump to conclusions, I wanted to give Indra every opportunity to explain. But he didn't.

So the next day I sent an e-mail to the Board sharing my fears for what Indra may be up to<sup>5</sup>. And if the reader reads what I fear, he/she will see again that our staff is using the public's assets at local parcel/dwelling unit owners' expense for the benefit of another one of the former's favored collaborator aka "taker." And I object.

**Conclusion:** When does this end Indra? You spend your time appeasing special interest groups in our community and at our expense, and then attempt to justify what you have done as some benefit to the community. I ask the Board to put a stop to this behavior and to recognize it for what is essentially is.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control?** I've now provided more answers.

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

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<sup>5</sup> That e-mail is part of the e-mail string attached as Exhibit "A" to this written statement.

**EXHIBIT "A"**

## January 11, 2023 IVGID Board Meeting - Agenda Item E(1) - GM's Status Report - Possible Entrance Into a Use Agreement w/the Duffields and Their New Gymnastics Bldg Under Construction on Tahoe Blvd - What's This Crap Indra?.

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**From:** <s4s@ix.netcom.com>  
**To:** "Dent Matthew" <dent\_trustee@ivgid.org>  
**Cc:** "Schmitz Sara" <schmitz\_trustee@ivgid.org>, "Tonking Michaela" <tonking\_trustee@ivgid.org>, "Tulloch Ray" <tulloch\_trustee@ivgid.org>, "Noble Dave" <noble\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** January 11, 2023 IVGID Board Meeting - Agenda Item E(1) - GM's Status Report - Possible Entrance Into a Use Agreement w/the Duffields and Their New Gymnastics Bldg Under Construction on Tahoe Blvd - What's This Crap Indra?.  
**Date:** Jan 9, 2023 12:01 PM

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Honorable Current/Future IVGID Board members -

On January 8, 2023 I e-mailed Indra and the Board the e-mail below related to this subject matter:

"-----Original Message-----"

**From:** <s4s@ix.netcom.com>  
**Sent:** Jan 8, 2023 8:52 AM  
**To:** <ISW@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, <tulloch\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>  
**Subject:** How About Coming Clean For Once Indra and Michaela? January 11, 2023 IVGID Board Meeting - Agenda Item E(1) - Possible Entrance Into a Use Agreement w/the Duffields and Their New Gymnastics Bldg Under Construction on Tahoe Blvd

Honorable IVGID Board members and Indra -

Well, well, well. Surprise, surprise, surprise.

Did you board members and soon to be board members pick up on this one (see page 011 of the Board packet)? Kind of buried like a footnote in over 300 pages of meeting materials.

"Ponderosa Athletics, LLC &ndash; Advanced Girls Gymnastic Program District Staff is working with the Ponderosa Athletics, LLC team to effect the transfer of the Advanced Girls Gymnastic Program, consisting of 14-16 girls, over to the temporary built structure located on the Ponderosa Ranch property. The two teams are working out a use agreement that will be brought before the Board of Trustees in the near future."

And "Trustee Tonking is serving on the District team." Really.

Is this the same Trustee Tonking who served on the District team when the team that was pursuing Rec Center expansion designs DIFFERENT than those actually approved by the Board as a whole associated with this fiasco project? Regardless. This is why this e-mail is directed to you as well as Indra Michaela.

Before members of the public like me start speculating, how about the two of you coming clean? Or becoming "transparent" which is the label you constantly affix Indra. What's going on behind closed doors? IVGID already has a girl's gymnastics team, doesn't it? It already has one or two experienced coaches. Doesn't it? It already has spiffy gymnastics equipment, doesn't it? It already has a facility within which to operate this program (the Rec Center), doesn't it? Its revenues exceed its financial operational costs, don't they?

So why is Indra wasting his valuable IVGID time chasing this extraneous pie-in-the-ski endeavor? And since he has the authority to contract for up to \$100K of expenditures without obtaining board approval, are we to assume that whatever it is that's in the works is some sort of agreement involving in excess of \$100K of public monies?

Come clean Indra! And as the public's alleged Board watchdog, come clean Michaela!

What exactly is this all about?

Why is the Duffield's gymnastics bldg which is under construction only a "temporary built structure?"

Why would there be a transfer of IVGID's girls gymnastics program to the Duffields' program?

Why is there reference to a Ponderosa Athletics, LLC team (i.e., program) when NO SUCH TEAM EXISTS (go ahead. Do a google search and show me where such a team or program exists)?

I and others I know want answers NOW and not sometime down the road after the expenditure of valuable unreimbursed staff time extending another public benefit to a favored collaborator in our community aka "payback."

Please provide these answers NOW. If I don't receive a substantive response by 12 noon tomorrow, Monday, January 9, 2023, I shall start speculating.

Thank you for your cooperation. Aaron Katz"

Since there has been no substantive response within the time limits provided (it's now after 12 noon on Monday), now I will speculate for the benefit of the rest of us.

Let's see if I understand this one correctly Indra.

1. We own \$20K+ of gymnastics equipment.
2. One of our most popular recreation programs is a girl's gymnastics team which benefits from supervised IVGID instruction.
3. This program takes place at the Rec Center.
4. The proposed Rec Center expansion would have created a dedicated area for placement of this equipment and the administration of this program.
5. But Mr. Duffield decided to pull out of possible financial support for the expansion (remember. I have demonstrated where it was Mr. Duffield who is the one who breached the agreement entered into with the District related to design). And instead, he's building his own gymnastics building on his Ponderosa Ranch property on Tahoe Blvd. which for him, accomplishes the same result.
6. And there's nothing "temporary" about Mr. Duffield's building. It's a permanent building. So why has Indra labeled it only "temporary built?" Bueller? Bueller?
7. Hasn't Indra come up with this descriptive term in an attempt to differentiate Mr. Duffield's building from the portion of the proposed Rec Center expansion which would have been devoted to dedicated use for the same had there been an expansion? Why both buildings for a single function? Because according to Indra, Mr. Duffield's building is only



"temporary." Temporary until when Indra? And then permanently what? Just so we're all on the same page Indra. Why the deceitful description?

8. Okay. So now Mr. Duffield needs gymnastics equipment. Why not use IVGID's?

9. And why not IVGID's instruction team? Since they were hand picked by Mr. Duffield in the first place, why not get them to instruct another Duffield team?

10. And Mr. Duffield needs participants to use his new gymnastics building because otherwise, there's no team. So why not IVGID's? Just change the name.

11. Voila. A use agreement where IVGID recreation uses Mr. Duffield's gymnastics building instead of the Rec Center, Mr. Duffield uses IVGID's gymnastics equipment rather than purchasing anew, Mr. Duffield uses the District's instructional staff, and maybe we can get the District to throw in some money to boot?.

12. And rather than staffing and administering Mr. Duffield's program, let's have IVGID do all of this at the public's expense?

13. And now it's really no longer an IVGID girl's gymnastics program, is it? It's really a Mr. Duffield program which is filled/possibly financially subsidized by IVGID clients/IVGID. Again, another example of what can IVGID do for the individual benefit of one of our community "takers?"

WARNING Board members! Do you see where this is going? Do you see the wasteful public-private partnership Indra is about to get us into? And who has a clue?

It's like I have said. It's essentially everything these people do. Peel away enough layers and you will discover a core of evil, deceit, waste, wrongdoing, etc. (are you reading Gail?). So why do we continue with an individual like Indra as our GM? And at the outrageous salary he is being paid?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 11, 2023 MEETING –  
AGENDA ITEM G(4) – POSSIBLE MODIFICATION TO THE DISTRICT'S  
PUBLIC RECORDS POLICY**

Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And this one I agree with.

**Introduction:** I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. This type of incompetence which takes place over and over and over again, demonstrates that the District is no longer necessary and should be dissolved. However in the interim, and in order to provide evidence in support, it’s time to examine the many extraneous matters the District engages in which ends up costing local parcel/dwelling unit owners even though it has nothing to do with their availability to recreation facilities and programs. And that’s the purpose of this written statement.

**My E-Mail of January 8, 2023:** On January 8, 2023, after reading the packet of materials prepared by staff in anticipation of the IVGID Board’s January 11, 2023 meeting<sup>4</sup> (“the 1/11/2023 Board packet”), I sent the Board an e-mail<sup>5</sup> agreeing with the proposed modifications<sup>6</sup>. I also asked

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

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

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

<sup>4</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1\\_11\\_Regular\\_Packet\\_Part\\_2.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1_11_Regular_Packet_Part_2.pdf).

<sup>5</sup> That e-mail is attached as Exhibit “A” to this written statement.

<sup>6</sup> See pages 164-166 of the 1/11/2023 Board packet.

that the Board alter the current redaction policy by requiring all redactions to be approved by the Board rather than its chairperson.

**Conclusion:** I reiterate my support and recommendations here.

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit. Owners Are Forced to Involuntarily Pay is Out of Control? I’ve now provided more answers.**

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

## **EXHIBIT "A"**

## Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(4) - Proposed Changes to Public Records Policy

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, <noble\_trustee@ivgid.org>, <ISW@ivgid.org>, <tulloch\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(4) - Proposed Changes to Public Records Policy  
**Date:** Jan 8, 2023 12:47 PM

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To Honorable Current/Future IVGID Board Members -

Yes, yes, yes! And thank you.

Since this agenda item speaks specifically about redactions ["Should the District's default position be to provide responses to Public records Requests in full **without redaction**? This would support transparency by keeping the community fully informed and also better enable the community to hold the Board accountable through the electoral process" - see page 165 of the Board packet], I fully support the idea of "limit(ing) redactions in such responses to **only those necessary to comply with statutory, fiduciary and legal obligations such that the District is not put in legal jeopardy**. Redactions could include items such as protected personnel records or pending litigation."

Notwithstanding, I take issue with the suggestion "redactions **would be subject to review and approval by the Board Chair in consultation with General Counsel**." NRS 318 makes no distinction between the powers of a GID Board chairperson and any other Board trustee. They all have equal power. So why are we giving the Board chair the power to unilaterally decide on behalf of the Board what should and should not be redacted? **I don't want a Board chairperson like Tim Callicrate deciding what he thinks should and should not be redacted. So why provide for that possibility by incorporating this into a new Public Records Policy?**

I can fully understand that at first blush, sufficient time may not exist for the Board as a whole to decide what redactions should and should not be made to requested public records. However where such a circumstance presents itself, NRS 239.0107(1)(c) provides a simple and straightforward solution: "If the governmental entity is unable to make the public book or record available (for whatever reasons) 0by the end of the fifth business day after the date on which the person who has legal custody or control of the public book or record received the request: (1) Provide to the person, in writing, notice of the fact that it is unable to make the public book or record available by that date and the earliest date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person."

Agendize the Board as a whole's possible redaction of the public record in question, and notify the requestor of a date reasonably close to that meeting in accordance with NRS 239.0107(1)(c) of the "earliest date." Easy peasy!

Thank you. Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 11, 2023 MEETING –  
AGENDA ITEM G(5) – THE RECENT PROPOSED RECREATION CENTER  
EXPANSION FIASCO THAT WAS SUPPOSED TO HAVE BEEN FINANCED  
BY A DONOR ENDED UP COSTING LOCAL PARCEL/DWELLING UNIT  
OWNERS AT LEAST \$71,226.29**

Well “here’s another one” according to my friend DJ Khaled<sup>1</sup>! And this one I agree with.

**Introduction:** I keep telling the IVGID Board and the public that the District is not being properly managed<sup>2</sup> and as a consequence, the facilities and services it furnishes can be more effectively provided by another district<sup>3</sup> or Washoe County. Or more preferably, IVGID should simply be dissolved<sup>3</sup>. This type of incompetence which takes place over and over and over again, demonstrates that the District is no longer necessary and should be dissolved. However in the interim, and in order to provide evidence in support, it’s time to examine the many extraneous matters the District engages in which ends up costing local parcel/dwelling unit owners even though it has nothing to do with their availability to recreation facilities and programs. And that’s the purpose of this written statement.

**My E-Mail of January 8, 2023:** On January 8, 2023, after reading the packet of materials prepared by staff in anticipation of the IVGID Board’s January 11, 2023 meeting<sup>4</sup> (“the 1/11/2023

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

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

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

<sup>4</sup> See page 019 at [https://www.yourtahoepace.com/uploads/pdf-ivgid/1\\_11\\_-\\_Regular\\_Packet\\_-\\_Part\\_1.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/1_11_-_Regular_Packet_-_Part_1.pdf).

Board packet”), I sent the Board an e-mail<sup>5</sup> making the point that on top of everything else, local parcel/dwelling unit owners were stuck with nearly \$72K of expenditures associated with a project which supposedly was going to be financed by the Duffields. Great job staff!

**Conclusion:** I want the rest of the community to understand what this fiasco has cost. Hence this written statement.

**And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit. Owners Are Forced to Involuntarily Pay is Out of Control?** I’ve now provided more answers.

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

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<sup>5</sup> That e-mail is attached as Exhibit “A” to this written statement.

**EXHIBIT "A"**



## Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(15) - 2021-2022 Budget Modification - Wake Up - This Modification Still Costs Local Parcel Owners At Least \$71,226.29!

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**From:** <s4s@ix.netcom.com>  
**To:** Dent Matthew <dent\_trustee@ivgid.org>  
**Cc:** Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: January 11, 2023 IVGID Board Meeting - Agenda Item G(15) - 2021-2022 Budget Modification - Wake Up - This Modification Still Costs Local Parcel Owners At Least \$71,226.29!  
**Date:** Jan 8, 2023 1:38 PM

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Current and Future IVGID Board members -

No I am not in opposition to this agenda item. But I send this e-mail because I want each of you to understand that the failed Rec Center expansion project, which was supposed to be financed in full by the Duffields, **ended up costing local parcel owners at least \$71,226.29!** See page 314 of the Board packet for confirmation of this fact if you don't believe me. And I say "at least" because I don't believe staff's reporting of unreimbursed internal services time. I think the number is higher. But even if it isn't, here we have another example of staff losses.

Respectfully, Aaron Katz

Welcome to our new IVGID Board members.

I would like to request that at a future Board of Trustees meeting, an agenda item be the subject of Assigning a Board member to keep the Board apprised of upcoming actions and proposed legislation at Washoe County that is relevant to IVGID. It would be similar to the provisions in the Trustee Handbook , at page 7 on "Appointments to Other Organizations" but I am thinking it would be a liaising and reporting to the IVGID Board position, rather than a Trustee being appointed to anything at the County. It would be similar to the Assignment of a Trustee to liaise with the League of Cities and keep the Board apprised.

I believe that it would be beneficial for the Board to become more engaged with the County as the County is often taking actions that effect IVCB in the areas of IVGID's authority and the health and safety of its workforce and no input is given by IVGID. If the Board knows that something is being discussed at the County, the Board can then decide as a Board if it is appropriate to send a letter to the County with IVGID's input.

For example at the upcoming January 17 BOC meeting there are two subjects that will potentially have an adverse impact on IVGID's workforce, and health and safety at its Recreation venues, etc.

First, there is a motion to amend the Tahoe Area Plan (TAP) for the benefit of the developers of 947 Tahoe Blvd. The TAP currently provides that Special Area 1 where the 947 project is located can only have commercial or multifamily affordable housing. The amendment will allow the developer to instead build a luxury condominium project with prices ranging from \$2.5 to \$5 million per unit. Once all of the properties in Special Area 1 are allowed to build luxury condos in addition to affordable housing, we cannot expect that affordable or workforce housing will be built anywhere in IVCB. As I understand it, IVGID used to have a large percentage of if employees live in IVCB, but now it is hiring employees from Reno and Carson, and IVGID even had problems hiring lifeguards last summer. So IVGID needs housing to be built for its employees so that they can live in IVCB. The incentive in the 2021 TAP for higher denser buildings, with reduced coverage requirements in the TAP was to support the construction of workforce housing in Special Area 1., not more luxury condominiums which already constitute 50% of the housing here.

*training*

*4/5/21 - 11  
Board appointees*

Second, there is a motion to allow cannabis consumption lounges everywhere in the unincorporated County including IVCB. The justification is that tourists cannot smoke cannabis in their hotel rooms and strs and need to smoke cannabis in a public lounge. This Ordinance could adversely affect the operation of the IVGID recreation venues and the safety of IVGID employees.

I believe that it would be beneficial for the IVGID Board to give input to the County from time to time on areas of IVGID's authority and interests.

If the Board decides to do this then the Trustee Handbook would need to be updated.

Public comments on January 11, 2023 by Cliff Dobler - read by Mike Abel

I assume each of you, at one time or another has played pinball

Mr. Underwood's memorandums to the Board of Trustees regarding the Effluent Pipeline and the Effluent Storage Tank are somewhat similar to a pinball,

Bouncing around and never knowing where the pinball may end up.

On January 8, 2022, I sent a memorandum to each of you the false information Mr. Underwood has been able to spew out on the projects pretty much at each Board meeting over the past 18 months. You should try and read it, then ask yourself "Can I trust this person to provide proper information so I can make informed decisions".

Four things rub me wrong.

His false statements on where funding for the two projects is coming from.

In October, he bumped the estimated construction cost for the pipeline to \$64 million to install 25,000 Lf of 20" and 22" HDPE pipe of the 31,000 Lf to be replaced. This increase in pipe size, to my knowledge, was never discussed over the past 10 years.

So as of tonight by moving the pinball, the pipe size was reduced to 16" and, by magic, the estimated project cost was reduced by \$7 million. He will tell you it was the value engineering and he will thump his chest. What a deception.

Now 2 1/2 years ago, NDOT mandated IVGID to relocate a portion of the pipeline in 2020. He claims that no one knew about it, however, by a public records request, it can be seen that in May, he and his staff knew about the relocation but he failed to tell the Board anything. Instead he decided to bury it under the rug and tell the Board that Segment 2 needed to be done first because of pressure when in fact the NDOT relocation was all in segment 2 and it would cause delay work on Segment 3.

Then he tells you that next year Segment 3 will be done in its entirety as pressure excuse no longer seems to be at issue.

Then on the purchase of pipe, he states that a markup for the CMAR contractor is "standard in the industry" which is not the case. After being challenged by citizens no markup was paid.

Lastly in this current packet, he has unilaterally stated and decided that Granite Construction will be the CMAR contractor on the construction. Granite has no CMAR contract for construction and selection is a Board decision not his.

Should it be suggested by someone that the nickname for Mr. Underwood should be the pinball wizard.