

General Fund Summary											
Sources and Uses											
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change	\$ Change	\$ Chg	% Change	% Change
	Budget	Actual	Budget	Actual	Budget	Budget	FY25	FY24 Budget	FY25	FY24 Budget	FY25 Budget
					(Proposed)	(Update)	Proposed to	to FY25	Budget to	to FY25	to FY24 Est
							FY25 Final	Budget	FY24 Est. Act	Budget	Act
Revenues											
Sales and Fees	2,520		57,190	57,190	62,385	64,235	1,850	7,045	7,045	12.32%	12.32%
Taxes											
Ad Valorem Property Tax	2,008,289	2,013,975	2,145,020	2,145,020	2,228,155	2,228,155	-	83,135	83,135	3.88%	3.88%
Personal Property Tax	12,480	17,537	13,000	13,000	18,000	18,000	-	5,000	5,000	38.46%	38.46%
Consolidated Taxes	1,821,440	1,719,029	1,910,494	1,910,494	1,816,461	1,816,461	-	(94,033)	(94,033)	-4.92%	-4.92%
Local Government Tax Act	258,965	307,309	269,300	269,300	312,000	312,000	-	42,700	42,700	15.86%	15.86%
Sub-Total Taxes	4,101,174	4,057,850	4,337,814	4,337,814	4,374,616	4,374,616	-	36,802	36,802	0.85%	0.85%
Intergovernmental											
Operating Grants		97	800	800	22,875	22,875	-	22,075	22,075	2759.38%	2759.38%
Operating Contributions			12,100	12,100	12,100	12,100	-	-	-	0.00%	0.00%
Interfund Charges			145,903	145,903	145,903	145,903	-	-	-	0.00%	0.00%
Sub-Total Intergovernmental		97	158,803	158,803	180,878	180,878	-	22,075	22,075	13.90%	13.90%
Other Financing Sources											
Investment Earnings	13,308	211,780	111,000	111,000		111,000	111,000	-	-	0.00%	0.00%
Total Revenues and Other Sources	4,117,002	4,269,727	4,664,807	4,664,807	4,617,879	4,619,729	1,850	(45,078)	(45,078)	-0.97%	-0.97%
Expenditures and Uses											
Wages and Benefits	4,279,462	3,780,099	5,404,483	5,024,639	6,683,170	6,440,637	(242,533)	1,036,154	1,415,998	19.17%	28.18%
Professional Services	461,475	287,831	855,045	448,287	572,600	524,600	(48,000)	(330,445)	76,313	-38.65%	17.02%
Services and Supplies	1,124,356	701,176	2,107,171	1,103,457	1,641,195	1,375,765	(265,430)	(731,406)	272,308	-34.71%	24.68%
Insurance	57,900	62,268	85,300	122,689	66,033	66,033	-	(19,267)	(56,656)	-22.59%	-46.18%
Utilities	117,212	117,027	230,400	247,782	260,100	260,100	-	29,700	12,318	12.89%	4.97%
Central Services Cost	(1,319,400)	(1,331,154)	(1,956,300)	(1,956,300)	(3,786,131)	(3,786,131)	-	(1,829,831)	(1,829,831)	93.54%	93.54%
Settlement Expense	100,000	375,113	100,000				-	(100,000)	-	-100.00%	
Sub-Total Expenditures and Uses	4,821,005	3,992,360	6,826,099	4,990,554	5,436,967	4,881,004	(555,963)	(1,945,095)	(109,550)	-28.49%	-2.20%
Capital Outlay											
Capital Outlay	633,000	483,103	2,518,892	263,000	400,000	275,000	(125,000)	(2,243,892)	12,000	-89.08%	4.56%
Debt Service											
Principal		104,998									
Interest		20,000									
Sub-Total Debt Service		124,998									
Transfers Out											
Transfers Out	1,000,000	1,000,000									
Total Expenditures and Uses	6,454,005	5,600,461	9,344,991	5,253,554	5,836,967	5,156,004	(680,963)	(4,188,987)	(97,550)	-44.83%	-1.86%
Net Sources and Uses	(2,337,003)	(1,330,734)	(4,680,184)	(588,747)	(1,219,088)	(536,275)	682,813	4,143,909	52,472	-88.54%	-8.91%
Fund Balance, July 1 (Est. Actuals)		6,013,261		4,682,526	4,093,779	4,093,779					
Fund Balance, June 30		4,682,526		4,093,779	2,874,691	3,557,504					

General Fund - Parks

Community Services Fund - Parks Sources and Uses	Included in CS Rollup		Not included in CS Rollup part of GF									
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act	
Revenues												
Sales & Fees	63,115	153,962	57,190	57,190	62,345	64,238	1,893	7,048	7,048	12.32%	12.32%	
Intergovernmental - Operating Grants	22,875	25,275	800	800	22,875	22,875	0	22,075	22,075		2759.38%	
Interfund Services	107,267	128,812	145,903	145,903	145,903	145,903	0	0	0			
Sub-total	193,257	308,049	203,893	203,893	231,123	233,016	1,893	29,123	29,123	14.28%	14.28%	
Other Financing Sources												
Investment Earnings	(180)	(1,016)					0					
Capital Grants	100,000						0					
Operating Contributions	12,100		12,100	12,100	12,100	12,100	0					
Sub-total	111,920	(1,016)	12,100	12,100	12,100	12,100	0			0.00%	0.00%	
Total Revenues & Other Sources	305,177	307,033	215,993	215,993	243,223	245,116	1,893	29,123	29,123	13.48%	13.48%	
Expenditures & Uses												
Wages and Benefits	532,171	583,125	580,160	698,454	725,506	639,506	(86,000)	59,346	(58,948)	10.23%	-8.44%	
Professional Services	1,170		1,170	1,170			0	(1,170)	(1,170)	-100.00%		
Services & Supplies	410,892	206,812	479,670	249,194	553,549	381,145	(172,404)	(98,525)	131,951	-20.54%	52.95%	
Insurance	14,500	15,624	17,100	17,100	29,427	29,427	0	12,327	12,327	72.09%	72.09%	
Utilities	112,091	120,653	121,600	132,653	126,000	126,000	0	4,400	(6,653)	3.62%	-5.02%	
Central Service Cost	60,810	60,432					0					
Sub-total	1,131,634	986,646	1,199,700	1,098,571	1,434,482	1,176,078	(258,404)	(23,622)	77,507	-1.97%	7.06%	
Capital Expenditures												
Capital Improvements	297,362	152,620	1,572,443	50,000	125,000	0	(125,000)	(1,572,443)	(50,000)	-100.00%	-100.00%	
Debt Service												
Principal	2,972	2,974					0					
Interest	33						0					
Sub-total	3,005	2,974	0	0	0	0	0					
Total Expenditures and Uses	1,432,001	1,142,240	2,772,143	1,148,571	1,559,482	1,176,078	(383,404)	(1,596,065)	27,507	-57.58%	2.39%	
Net Sources and Uses (NO FF)	(1,126,824)	(835,207)	(2,556,150)	(932,578)	(1,316,259)	(930,962)	385,297	1,625,188	1,616	-63.58%	-0.17%	
Facility Fee	73,191	73,369					0	0	0			
Net Sources and Uses (WITH FF)	(1,053,633)	(761,838)	(2,556,150)	(932,578)	(1,316,259)	(930,962)	385,297	1,625,188	1,616	-63.58%	-0.17%	
Beg Fund Balance (Est Act)				(1,383,758)	0	(2,316,336)						
Ending Fund Balance		(1,383,758)		(2,316,336)	(1,316,259)	(3,247,298)						

General Fund Budget Revisions

Recommended Cut	Cut Amount	Impacts to Service
General Gov Admin - 10001099		
6010 - Legal	\$33,600	Reduction in legal counsel
7510 - R&M General	\$4,939	Impact to the Admin Buildings Maint.
Sub Total	\$38,539	
Community Services - 10001417		
6030 - Professional Consultants	\$48,000	Reduced community advocacy and communications
7210 - Community Relations	\$24,286	Will no longer have funding for general government community communications
7310 - Computer License & Fees	\$3,910	Impact to the softwares marketing and Gen Admin will have access to.
Sub Total	\$76,196	
Trustees - 10001111		
7300 - Computer & IT Small Equipment	\$8,000	BOT will not have new computers or small equipment
Sub Total	\$8,000	
HR - 10001315		
7345 - EE Assistant Program	\$1,440	Removing additional costs for onsite resources if/when crisis occurs.
7350 - EE Retention/Recruitment	\$5,000	Cutting retention resources back to 2023 actuals
7415 - Operating	\$3,000	If funds depeleted, staff will work with management for either additional resources or ways to continue operations without needed supplies
7680 - Training & Education	\$3,500	Staff will defer outside training opportunities and propose next FY; staff will utilize to the best of their abilities local, regional & online training opportunities
Sub Total	\$12,940	
Risk Management - 10001214		
7433 - Safety	\$2,000	District needs 2 additional Emergency Responder Radios in the event of District Evac, fire earthquake etc. to communicate to WCSO, NDOT, NLTFPD Washoe County etc. Currently have 4 radios and one is reaching end of life leaving us with 3. The District has determined we need 5 in total. One for each of the three safety employees, one for the GM and one for PW.
7680 - Training & Education	\$2,000	Removal of one-off training events such as virtual JJ Keller events, NSAA (National Ski Area Association) webinars etc.
7685 - Travel & Confrence	\$5,000	Risk Manager will not work towards a Risk Management Professional certification at this time. Will not attend conference, workshops etc. to learn what we don't know regarding Risk Mgmt. Safety Specialist and Risk Manager will not attend American Society of Safety Professionals annual and local chapter events.
Sub Total	\$9,000	
Finance - 10001212		
7435 - Small Equipment	\$2,000	Ability to meet staff accomodations will be impacted
7350 - Employee Recruit & Retain	\$2,000	Jeopardizes retaining staffing levels

7405 - Office Supplies	\$500	Depleted stock could lead to decreased productivity
7685 - Travel & Conferences	\$2,150	Reduction to staff training impacting growth opportunities
Sub Total	\$6,650	
Parks - 10004378		
7510 - R&M General	\$113,500	Delayed pavement maintenance and pushing out deferred maintenance work
7415 - Operating	\$21,280	Quality and Care impacted at sites
7430 - Uniforms	\$1,000	Quality of Uniforms will be impacted
7420 - Fuel	\$3,500	Keeping equipment fueled might be difficult
7605 - Security	\$17,600	No overnight security
7685 - travel	\$5,225	Staff will not attend Parks Services education events
Sub Total	\$162,105	
Total	\$151,325	
Parks	\$162,105	
Grand Total	\$313,430	
	48,000	Professional Consultants
	\$265,430	Services and Supplies

COMMUNITY SERVICE NO WAGE ALLOCATION UPDATE

Community Services Fund												
Sources and Uses												
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change	% Change	
	Budget	Actual	Budget	Actual	Budget	Budget (Final)	Proposed to	Budget to	Budget to	FY24 Budget	FY25 Budget	
					(Proposed)		FY25 Final	FY25 Budget	FY24 Est. Act	to FY25	to FY24 Est Act	
										Budget	Budget	
Revenues												
Sales & Fees	20,437,223	20,579,508	22,129,162	20,909,921	21,747,963	22,622,363	874,400	493,201	1,712,442	-1.72%	4.01%	
Intergovernmental - Operating Grants	139,875	156,995	116,984	17,085	67,000	67,000	0	(49,984)	49,915	-42.73%	292.16%	
Interfund Services	123,002	128,812	14,985	0	0	0	0	(14,985)	0	-100.00%	0.00%	
Sub-Total	20,700,100	20,865,315	22,261,131	20,927,006	21,814,963	22,689,363	874,400	(446,168)	1,762,357	-2.00%	4.24%	
Other Financing Sources												
Investment Earnings	40,008	153,114	407,900	407,900	0	407,900	407,900	0	0	-100.00%	-100.00%	
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Non Operating Leases	129,074	131,864	128,950	129,000	128,950	128,950	0	0	(50)	0.00%	-0.04%	
Capital Grants	1,239,421	1,139,421	0	0	0	0	0	0	0	0.00%	0.00%	
Proceeds from capital assets dispositions	0	43,585	0	11,520	0	0	0	0	(11,520)	0.00%	-100.00%	
Operating Contributions	12,100	0	0	0	0	0	0	0	0	0.00%	0.00%	
Other Interest Income	0	43,369	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-Total	1,420,603	1,511,353	536,850	548,420	128,950	536,850	407,900	0	(11,570)	-75.98%	-76.49%	
Total Revenues & Other Sources	22,120,703	22,376,668	22,797,981	21,475,426	21,943,913	23,226,213	1,282,300	428,232	1,750,787	-3.75%	2.18%	
Expenditures & Uses												
Wages and Benefits	11,323,967	11,053,958	10,793,059	11,505,500	12,533,977	12,493,780	(40,197)	1,700,721	988,280	16.13%	8.94%	
Professional Services	41,425	29,427	40,255	32,235	28,200	28,200	0	(12,055)	(4,035)	-29.95%	-12.52%	
Services & Supplies	5,755,092	6,349,111	5,222,389	4,253,100	5,921,255	4,234,290	(1,686,965)	(988,099)	(18,810)	13.38%	39.22%	
Insurance	427,200	495,552	485,900	611,383	777,329	777,329	0	291,429	165,946	59.98%	27.14%	
Utilities	1,300,863	1,567,973	1,162,500	1,546,000	1,557,800	1,526,700	(31,100)	364,200	(19,300)	34.00%	0.76%	
Cost of Goods & Services Sold	1,808,069	1,726,032	1,692,125	1,230,200	1,755,829	1,755,829	0	63,704	525,629	3.76%	42.73%	
Central Service Cost	1,178,206	1,204,069	1,552,682	1,555,700	2,557,297	2,144,785	(412,512)	592,103	589,085	64.70%	64.38%	
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	0	0	0	0.00%	0.00%	
Sub-Total	21,934,822	22,516,078	21,048,911	20,834,118	25,231,687	23,060,913	827,556	2,012,002	2,226,795	19.87%	21.11%	
Capital Expenditures												
Capital Improvements	6,999,563	3,725,766	2,551,943	2,681,500	6,297,200	0	(6,297,200)	(2,551,943)	(2,681,500)	146.76%	134.84%	
Debt Service												
Principal	384,705	384,980	0	0	0	0	0	0	0	0.00%	0.00%	
Interest	6,157	1,742	0	1,093	0	0	0	0	(1,093)	0.00%	0.00%	
Sub-Total	390,862	386,722	0	1,093	0	0	0	0	(1,093)	0.00%	0.00%	
Total Expenditures and Uses	29,325,247	26,628,566	23,600,854	23,516,711	31,528,887	23,060,913	(8,467,974)	(539,941)	8,012,176	33.59%	34.07%	
Net Sources and Uses (NO FF)	(7,204,544)	(4,251,898)	(802,873)	(2,041,285)	(9,584,974)	165,300	9,750,274	968,173	(7,543,689)	1093.84%	369.56%	
Facility Fee	3,692,700	3,911,100	0	0	3,699,152	0	(3,699,152)	0	0	100%	100%	
Net Sources and Uses (WITH FF)	(3,511,844)	(340,798)	(802,873)	(2,041,285)	(5,885,822)	165,300	6,051,122	968,173	(3,844,537)	633.10%	188.34%	
Beg Fund Balance (Est Act)				11,634,502	9,593,217	9,593,217						
Ending Fund Balance		11,634,502		9,593,217	3,707,395	9,758,517						

CS CHAMPION GOLF NO WAGE ALLOCATION UPDATE

Community Services Fund - Championship Golf Sources and Uses												
	2022-23		2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25	
	Budget	2022-23 Actual	Budget	Actual	Budget (Proposed)	Budget (Final)	Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	Budget to FY25 Budget	Budget to FY24 Est Act	
Revenues												
Sales & Fees	3,778,822	3,831,915	4,522,308	4,004,200	4,131,784	4,131,784	0	(390,524)	127,584	-8.64%	3.19%	
Intergovernmental - Operating Grants	0	11,305	0	1	0	0	0	0	(1)	0.00%	-100.00%	
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-total	3,778,822	3,843,220	4,522,308	4,004,201	4,131,784	4,131,784	0	(390,524)	127,583	-8.64%	3.19%	
Other Financing Sources												
Investment Earnings	(2,748)	(6,000)	0	0	0	0	0	0	0	0.00%	0.00%	
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Proceeds from capital assets dispositions	0	21,850	0	0	0	0	0	0	0	0.00%	0.00%	
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-total	(2,748)	15,850	0	0	0	0	0	0	0	0.00%	0.00%	
Total Revenues & Other Sources	3,776,074	3,859,070	4,522,308	4,004,201	4,131,784	4,131,784	0	(390,524)	127,583	-8.64%	3.19%	
Expenditures & Uses												
Wages and Benefits	1,992,829	2,050,351	2,117,359	2,320,200	2,333,985	2,324,485	(9,500)	207,126	4,285	9.78%	0.18%	
Professional Services	6,380	4,960	6,380	1,035	3,150	3,150	0	(3,230)	2,115	-50.63%	204.35%	
Services & Supplies	1,078,693	705,477	1,076,359	724,800	1,145,214	724,800	(420,414)	(351,559)	0	-32.66%	0.00%	
Insurance	81,800	88,080	96,300	103,884	216,519	216,519	0	120,219	112,635	124.84%	108.42%	
Utilities	252,595	260,885	268,100	293,300	312,100	312,100	0	44,000	18,800	16.41%	6.41%	
Cost of Goods & Services Sold	615,505	725,193	598,955	354,000	619,755	619,755	0	20,800	265,755	3.47%	75.07%	
Central Service Cost	231,348	232,561	334,174	335,000	453,226	453,226	0	119,052	118,226	35.63%	35.29%	
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-total	4,259,150	4,067,507	4,497,627	4,132,219	5,083,949	4,654,035	(429,914)	156,408	521,816	3.48%	12.63%	
Capital Expenditures												
Capital Improvements	1,281,417	773,706	229,500	229,500	532,000	0	(532,000)	(229,500)	(229,500)	-100.00%	-100.00%	
Debt Service												
Principal	183,496	183,496	0	0	0	0	0	0	0	0.00%	0.00%	
Interest	2,055	1,586	0	1,093	0	0	0	0	(1,093)	0.00%	-100.00%	
Sub-total	185,551	185,082	0	1,093	0	0	0	0	(1,093)	0.00%	-100.00%	
Total Expenditures and Uses	5,726,118	5,026,295	4,727,127	4,362,812	5,615,949	4,654,035	(961,914)	(73,092)	291,223	-1.55%	6.68%	
Net Sources and Uses	(1,950,044)	(1,167,225)	(204,819)	(358,611)	(1,484,165)	(522,251)	961,914	(317,432)	(163,640)	154.98%	45.63%	

CS MOUNTAIN GOLF NO WAGE ALLOCATION UPDATE

Community Services Fund - Mountain Golf
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	1,004,338	831,033	1,132,212	1,090,800	1,108,375	1,108,375	0	(23,837)	17,575	-2.11%	1.61%
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,004,338	831,033	1,132,212	1,090,800	1,108,375	1,108,375	0	(23,837)	17,575	-2.11%	1.61%
Other Financing Sources											
Investment Earnings	(2,748)	(6,000)	0	0	0	0	0	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	43,989	42,130	44,383	44,400	44,383	44,383	0	0	(17)	0.00%	-0.04%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	9,880	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	12,069	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	41,241	58,079	44,383	44,400	44,383	44,383	0	0	(17)	0.00%	-0.04%
Total Revenues & Other Sources	1,045,579	889,112	1,176,595	1,135,200	1,152,758	1,152,758	0	(23,837)	17,558	-2.03%	1.55%
Expenditures & Uses											
Wages and Benefits	663,122	534,941	564,276	624,900	728,590	719,090	(9,500)	154,814	94,190	27.44%	15.07%
Professional Services	2,570	1,880	2,570	1,100	3,050	3,050	0	480	1,950	18.68%	177.27%
Services & Supplies	399,290	285,077	381,680	370,500	439,642	370,500	(69,142)	(11,180)	0	-2.93%	0.00%
Insurance	18,800	20,265	22,100	23,841	43,169	43,169	0	21,069	19,328	95.33%	81.07%
Utilities	98,346	102,103	108,300	114,900	122,600	122,600	0	14,300	7,700	13.20%	6.70%
Cost of Goods & Services Sold	113,366	124,234	108,100	98,000	113,266	113,266	0	5,166	15,266	4.78%	15.58%
Central Service Cost	77,236	70,989	107,057	108,000	148,363	148,363	0	41,306	40,363	38.58%	37.37%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,372,730	1,139,489	1,294,083	1,341,241	1,598,680	1,520,038	(78,642)	225,955	178,797	17.46%	13.33%
Capital Expenditures											
Capital Improvements	1,138,000	128,215	260,000	460,000	13,000	0	(13,000)	(260,000)	(460,000)	-100.00%	-100.00%
Debt Service											
Principal	0	131	0	0	0	0	0	0	0	0.00%	0.00%
Interest	1,874	156	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,874	287	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	2,512,604	1,267,991	1,554,083	1,801,241	1,611,680	1,520,038	(91,642)	(34,045)	(281,203)	-2.19%	-15.61%
Net Sources and Uses - NO FF	(1,467,025)	(378,879)	(377,488)	(666,041)	(458,922)	(367,280)	91,642	10,208	298,761	-2.70%	-44.86%

CS FACILITES NO WAGE ALLOCATION UPDATE

Community Services Fund - Facilities
Sources and Uses

	2022-23		2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25
	Budget	2022-23 Actual	Budget	Actual	Budget (Proposed)	Budget (Final)	Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	Budget to FY25 Budget	Budget to FY24 Est Act
Revenues											
Sales & Fees	2,117,586	1,623,836	1,942,550	1,270,500	1,830,429	1,830,429	-	(112,121)	559,929	-5.77%	44.07%
Intergovernmental - Operating Grants	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	2,117,586	1,623,836	1,942,550	1,270,500	1,830,429	1,830,429	-	(112,121)	559,929	-5.77%	44.07%
Other Financing Sources											
Investment Earnings	(180)	(857)	0	0	0	0	-	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Capital Grants	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	(180)	(857)	0	0	0	0	-	0	0	0.00%	0.00%
Total Revenues & Other Sources	2,117,406	1,622,979	1,942,550	1,270,500	1,830,429	1,830,429	-	(112,121)	559,929	-5.77%	44.07%
Expenditures & Uses											
Wages and Benefits	773,006	720,225	817,256	902,100	815,529	815,529	-	(1,727)	(86,571)	-0.21%	-9.60%
Professional Services	1,170	980	1,170	0	0	0	-	(1,170)	0	-100.00%	100.00%
Services & Supplies	577,245	391,465	415,518	286,800	578,944	286,800	(292,144)	(128,718)	0	-30.98%	0.00%
Insurance	12,800	13,812	15,100	16,289	6,643	6,643	-	(8,457)	(9,646)	-56.01%	-59.22%
Utilities	56,129	75,403	59,700	70,400	79,800	79,800	-	20,100	9,400	33.67%	13.35%
Cost of Goods & Services Sold	464,700	367,475	427,100	304,800	419,100	419,100	-	(8,000)	114,300	-1.87%	37.50%
Central Service Cost	106,807	97,040	139,878	140,000	206,255	206,255	-	66,377	66,255	47.45%	47.33%
Defensible Space	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	1,991,857	1,666,400	1,875,721	1,720,389	2,106,271	1,814,127	(292,144)	(61,594)	93,738	-3.28%	5.45%
Capital Expenditures											
Capital Improvements	20,000	55,942	12,000	12,000	75,000	0	(75,000)	(12,000)	(12,000)	-100.00%	-100.00%
Debt Service											
Principal	175,168	175,292	0	0	0	0	-	0	0	0.00%	0.00%
Interest	1,962	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	177,130	175,292	0	0	0	0	-	0	0	0.00%	0.00%
Total Expenditures and Uses	2,188,987	1,897,634	1,887,721	1,732,389	2,181,271	1,814,127	(367,144)	(73,594)	81,738	-3.90%	4.72%
Net Sources and Uses - NO FF	(71,581)	(274,655)	54,829	(461,889)	(350,842)	16,302	367,144	(38,527)	478,191	-70.27%	-103.53%

Department _____ Golf/Facilities _____

Budget Unit _____ 320/330 _____

Recommended Cut Cut Amount Impacts to Service

CHAMP COURSE

CHAMP Food/Beverage R&M General	\$2,000	kitchen equipment repairs - could not pass health code without certain pieces
CHAMP Golf Cart Operating	\$3,000	lowering service levels to cut cost - will impact residents and guest for their golfing experience
CHAMP Golf Driving Range operating	\$4,000	cutting cost will lower staff levels effecting hours of operations
CHAMP Golf course Maint operating	\$35,000	less chemical, fertilizer, sand, and other vital needs for the course to be maintained
CHAMP driving range small equipment	\$3,000	gang unit repairs and maintence will effect hours of operation
CHAMP travel	\$2,275	education requires for staff will be lossed
CHAMP Food/Beverage small equipment	\$4,000	won't be able to keep up with demand when loss or breakage occur
Paid Media Expense CHAMP	\$46,000	potential loss of revenue from outside groups and tournaments
Snow removal	\$3,680	extra damage will occur
	\$102,955	

Mountain Course

Paid Medid Expense MTN/operating	\$29,000	potential loss of revenue from outside groups and tournaments
Golf Course Maintence R&M	\$10,000	golf course conditions will deterioarte over the season creating poor playing conditions
DryJet Service MTN	\$7,200	soil conditions will worsen over the season
Snow removal	\$3,680	extra damage will occur
tree maintenance	\$11,000	risk of trees falling and debris build up at both courses
	\$60,880	

Facilities

Paid Media Expense Facilities	\$25,000	potentail loss of weddings, private events, and community events
Aspen Grove R&M General	\$30,000	repair and maintence will stop and building and grounds will not show a value to booking weddings and events
Snow removal	\$3,680	extra damage will occur
	\$58,680	

CS SKI NO WAGE ALLOCATION UPDATE

Community Services Fund - Ski Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	12,090,998	12,832,272	12,813,368	12,813,400	12,943,750	13,818,150	874,400	1,004,782	1,004,750	7.84%	7.84%
Intergovernmental - Operating Grants	0	3,415	0	100	0	0	0	0	(100)	0.00%	-100.00%
Interfund Services	15,735	0	14,985	0	0	0	0	(14,985)	0	-100.00%	0.00%
Sub-total	12,106,733	12,835,687	12,828,353	12,813,500	12,943,750	13,818,150	874,400	989,797	1,004,650	7.72%	7.84%
Other Financing Sources											
Investment Earnings	21,324	111,078	180,400	180,400	0	180,400	180,400	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	85,085	89,734	84,567	84,600	84,567	84,567	0	0	(33)	0.00%	-0.04%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	2,260	0	11,520	0	0	0	0	(11,520)	0.00%	-100.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	31,300	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	106,409	234,372	264,967	276,520	84,567	264,967	180,400	0	(11,553)	0.00%	-4.18%
Total Revenues & Other Sources	12,213,142	13,070,059	13,093,320	13,090,020	13,028,317	14,083,117	1,054,800	989,797	993,097	7.56%	7.59%
Expenditures & Uses											
Wages and Benefits	5,235,732	5,055,316	5,200,828	5,300,000	6,022,786	6,022,786	0	821,958	722,786	15.80%	13.64%
Professional Services	23,700	16,217	23,700	30,100	12,000	12,000	0	(11,700)	(18,100)	-49.37%	-60.13%
Services & Supplies	2,386,206	2,883,331	2,362,982	2,175,700	2,785,893	2,175,700	(610,193)	(187,282)	0	-7.93%	0.00%
Insurance	234,500	283,200	276,100	301,311	388,186	388,186	0	112,086	86,875	40.60%	28.83%
Utilities	641,435	813,623	573,200	870,000	812,000	780,900	(31,100)	207,700	(89,100)	36.24%	-10.24%
Cost of Goods & Services Sold	558,200	478,282	513,550	460,000	574,300	574,300	0	60,750	114,300	11.83%	24.85%
Central Service Cost	524,073	559,388	720,649	720,700	1,425,000	1,012,488	(412,512)	291,839	291,788	40.50%	40.49%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	9,603,846	10,089,357	9,671,009	9,857,811	12,020,165	10,966,360	(1,053,805)	1,295,351	1,108,549	13.39%	11.25%
Capital Expenditures											
Capital Improvements	2,035,616	539,140	1,780,443	1,950,000	1,425,000	0	(1,425,000)	(1,780,443)	(1,950,000)	-100.00%	-100.00%
Debt Service											
Principal	19,550	19,565	0	0	0	0	0	0	0	0.00%	0.00%
Interest	219	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	19,769	19,565	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	11,659,231	10,648,062	11,451,452	11,807,811	13,445,165	10,966,360	(2,478,805)	(485,092)	(841,451)	-4.24%	-7.13%
Net Sources and Uses (NO FF)	553,911	2,421,997	1,641,868	1,282,209	(416,848)	3,116,757	3,533,605	1,474,889	1,834,548	89.83%	143.08%

Department - 303434 Ski Venue

-

Budget Unit - Services and Supplies

-

Recommended Services & Supplies Reductions

Cut Amount Impacts to Service

Fuel	\$20,000
Banking Fees	\$10,000
Computer/IT equipment	\$2,500
Employee Recruit and Retain, incentives and team building	\$2,400
Chemical, detergents, cleaning agents, degreasers, gases	\$3,000
Small Equipment, toasters, stick mixers, Vitamix, Robot Coupe	\$4,000
Annual purchase of Daily Ticket and Season Pass RFID Media stock	\$10,000
MT. Tech Symposium (1 entry) Hotel, Flight and Conference Fee	\$2,700
Replacement - Ski Lift Safety Signage	\$2,800
Heaters, Replacement - Rigging Equipment, Hoists, Hand Tools, Meters	\$1,000
Headlamps, tools and Supplies, replacement operating equip	\$3,000
Replace C45 compressor main shaft oil seal. Professional services agreement.	\$14,000
Travel and Conference fees	\$2,500
Replace bamboo markers, perimeter ropes, various caution signs, trail signs,	\$1,900
Replace Personnel Uniforms on a 4-year replacement cycle.	\$2,500
Dues and Subscriptions	\$1,000
Employee Recruit & Retention	\$3,900
30343466 Operating	\$3,410
Training & Education	\$3,800
Employee Recruitment & Retention	\$2,500
30343467 Operating	\$5,660
Small Equipment	\$1,950
Training & Education	\$3,270
Computer & IT Small Equip	\$7,500
Computer Licenses	\$350
Employee Recruit & Retain	\$1,500
30343468 Operating	\$2,000
Fuel	\$5,000
Ski guest shuttle lease by contractor for peak periods of skier visit volume. Est. \$2,800 daily fee.	\$10,000
Security	\$8,000
Live Music (bands, DJs, etc.)	\$10,000
Special events supplies (e.g. Easter eggs, candy canes, decorations, photo backdrops, etc.)	\$4,000
Promotional Items	\$10,000
Office supplies	\$600
Collateral/Brochure/Trail Map/Activities Guide	\$4,000
Design Work/Photo & Video Production/Public Relations emergency or opportunity	\$4,000
Conferences, tradeshows, travel, training, continuing education, webinars, etc.	\$3,500
Banking Fees	\$30,000
Sierra Office Solutions Printer AgreementIncludes all devices	\$5,000
Shred It Service	\$400
High Sierra Security Patrol - Facility Complex - Professional Services Agreement -	\$7,730
Ski California Membership Dues	\$2,000
Annual uniform purchase hats, shirts, ect	\$6,000
State of NV, Elevator Operating Permit	\$1,000
Washoe County Hazmat - Air Quality Permit	\$2,000
Attendance fee, NSAA training conference	\$9,000
Chemical , detergents, cleaners, gases	\$350
Uniforms	\$1,500
Small equipment, toaster, microwave, coffee maker etc	\$500
Permits and Fees	\$1,000
Repair and Maintenance General	\$1,000
Security	\$500
Media/Advertising Buying (not-to-exceed amount) - paid media	\$42,000
Media/Advertising Buying (not-to-exceed amount) - agency fees	\$132,000
Professional Services, Maintenance - Resurface Main Lodge Deck. Work to be completed every 5 years of use.	\$110,000
RFP Replace 4-year-old Outdoor Staff Uniforms; 344 Jackets @ \$165 - 344 Pants @ \$110 - 2021 Cost \$94,834.	\$115,000
	\$645,220

CS RECREATION NO WAGE ALLOCATION UPDATE

Community Services Fund - Recreation
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	1,476,890	1,389,450	1,447,233	1,402,000	1,445,719	1,445,719	0	(1,514)	43,719	-0.10%	3.12%
Intergovernmental - Operating Grants	117,000	117,000	116,984	16,984	67,000	67,000	0	(49,984)	50,016	-42.73%	294.49%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,593,890	1,506,450	1,564,217	1,418,984	1,512,719	1,512,719	0	(51,498)	93,735	-3.29%	6.61%
Other Financing Sources											
Investment Earnings	1,020	(7,439)	8,600	8,600	0	8,600	8,600	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Capital Grants	1,139,421	1,139,421	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	9,595	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,140,441	1,141,577	8,600	8,600	0	8,600	8,600	0	0	0.00%	0.00%
Total Revenues & Other Sources	2,734,331	2,648,027	1,572,817	1,427,584	1,512,719	1,521,319	8,600	(51,498)	93,735	-3.27%	6.57%
Expenditures & Uses											
Wages and Benefits	1,675,676	1,628,429	1,627,354	1,739,600	2,059,669	2,038,472	(21,197)	411,118	298,872	25.26%	17.18%
Professional Services	5,850	4,900	5,850	0	10,000	10,000	0	4,150	10,000	70.94%	0.00%
Services & Supplies	638,361	1,695,265	680,560	500,700	786,572	500,700	(285,872)	(179,860)	0	-26.43%	0.00%
Insurance	60,900	70,382	71,700	161,096	119,306	119,306	0	47,606	(41,790)	66.40%	-25.94%
Utilities	122,956	175,963	133,200	179,700	211,900	211,900	0	78,700	32,200	59.08%	17.92%
Cost of Goods & Services Sold	45,720	16,368	33,620	9,700	21,800	21,800	0	(11,820)	12,100	-35.16%	124.74%
Central Service Cost	141,787	138,176	196,248	197,000	263,801	263,801	0	67,553	66,801	34.42%	33.91%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	2,691,250	3,729,483	2,748,532	2,787,796	3,473,048	3,165,979	(307,069)	417,447	378,183	15.19%	13.57%
Capital Expenditures											
Capital Improvements	2,227,168	2,073,426	245,000	5,000	1,252,200	0	(1,252,200)	(245,000)	(5,000)	-100.00%	-100.00%
Debt Service											
Principal	2,229	2,231	0	0	0	0	0	0	0	0.00%	0.00%
Interest	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	2,229	2,231	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	4,920,647	5,805,140	2,993,532	2,792,796	4,725,248	3,165,979	(1,559,269)	172,447	373,183	5.76%	13.36%
Net Sources and Uses (NO FF)	(2,186,316)	(3,157,113)	(1,420,715)	(1,365,212)	(3,212,529)	(1,644,660)	1,567,869	(223,945)	(279,448)	15.76%	20.47%

C.S - RECREATION ADMIN - NO WAGE ALLOCATION UPDATE

Community Services Fund - Recreation Admin												
Sources and Uses												
	2022-23		2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25	
	Budget	2022-23 Actual	Budget	Actual	Budget (Proposed)	Budget (Final)	Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	Budget to FY25 Budget	Budget to FY24 Est Act	
Revenues												
Sales & Fees	(272,975)	(385,497)	35,000	36,221	57,000	57,000	0	22,000	20,779	62.86%	57.37%	
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-Total	(272,975)	(385,497)	35,000	36,221	57,000	57,000	0	22,000	20,779	62.86%	57.37%	
Other Financing Sources												
Investment Earnings	25,872	69,331	218,900	218,900	0	218,900	218,900	0	0	0.00%	0.00%	
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-Total	25,872	69,331	218,900	218,900	0	218,900	218,900	0	0	0.00%	0.00%	
Total Revenues & Other Sources	(247,103)	(316,166)	253,900	255,121	57,000	275,900	218,900	22,000	20,779	8.66%	8.14%	
Expenditures & Uses												
Wages and Benefits	287,961	247,624	277,078	325,300	334,240	334,240	0	57,162	8,940	20.63%	2.75%	
Professional Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Services & Supplies	171,445	94,213	110,815	88,100	70,040	70,040	0	(40,775)	(18,060)	-36.80%	-20.50%	
Insurance	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Utilities	5,531	5,507	5,900	3,100	3,800	3,800	0	(2,100)	700	-35.59%	22.58%	
Cost of Goods & Services Sold	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Central Service Cost	20,649	24,020	26,818	27,000	28,303	28,303	0	1,485	1,303	5.54%	4.83%	
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	0	0	0	0.00%	0.00%	
Sub-Total	585,586	461,320	520,611	543,500	536,383	536,383	0	15,772	(7,117)	3.03%	-1.31%	
Capital Expenditures												
Capital Improvements	0	2,717	0	0	0	0	0	0	0	0.00%	0.00%	
Debt Service												
Principal	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Interest	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	
Total Expenditures and Uses	585,586	464,037	520,611	543,500	536,383	536,383	0	15,772	(7,117)	3.03%	-1.31%	
Net Sources and Uses (NO FF)	(832,689)	(780,203)	(266,711)	(288,379)	(479,383)	(260,483)	218,900	6,228	27,896	-2.34%	-9.67%	

Recreation Center Fitness- 30354886 -

Budget Unit _____

Recommended Cut	Cut Amount	Impacts to Service
Small Equip- 7435	\$4,000	reduciton in bike replacement
Education- 7680	\$1,800	less one cert for aqua fitness -education/ training
Operating- 7415	\$2,250	reduction in programs
Sub-Total	\$8,050	

Recreation Center Operations- 30354884 -

Budget Unit _____

Recommended Cut	Cut Amount	Impacts to Service
Dues- 7340	\$1,000	adjusted to actuals
Employee- 7350	\$500	reduction in rewarding ees
Operating- 7415	\$7,000	reduciton in guest services/ events
Uniforms- 7430	\$1,000	no new unifors one season
R&M-7510	\$15,000	may fall short on repairs
Education- 7680	\$1,600	No education/ training for maint team or new staff
Buildings Maintenance - 7550	\$71,900	Increased deferred maintenance
Sub-Total	\$98,000	

Rec Admin 30354899 -

Budget Unit _____ -

Recommended Cut	Cut Amount	Impacts to Service
Contract Services- 7660	\$3,000	adjusted to actuals
Dues- 7340	\$400	adjusted to actuals
Operating- 7415	\$5,000	RFID expense
Fuel- 7420	\$5,000	adjusted to actuals
Uniforms- 7430	\$200	adjusted to actuals
Janitorial -7530	\$500	reduccion in service
Education- 7680	\$1,600	no training for staff
Sub-Total	\$15,700	

Account	Detail	Cut Amount
30354682	Senior Programs	\$ 11,740
30354885	Rec Aquatics	\$ 6,300
30354899	Rec Admin	\$ 15,700
30354994	Rec Operations	\$ 98,000
30354886	Rec Fitness	\$ 8,050
		\$ 131,740

Labor Reduction Option:

Option 1- reduction of Rec Center hours on Saturday

Days	Hours	Head Count	\$20 + burden
52		2	4 24 \$ 9,984

Option 2- Closed on Sundays

Days	Hours	Head Count	\$20 + burden
52		10	5 24 \$ 62,400

C.S - Tennis - No Wage Allocation Update

**Community Services Fund - Tennis
Sources and Uses**

	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25
	Budget	Actual	Budget	Actual	Budget	Budget (Final)	Proposed to	Budget to	Budget to	Budget to	Budget to
					(Proposed)		FY25 Final	FY25 Budget	FY24 Est. Act	FY25 Budget	FY24 Est Act
Revenues											
Sales & Fees	178,449	302,537	236,491	292,800	230,906	230,906	0	(5,585)	(61,894)	-2.36%	-21.14%
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	178,449	302,537	236,491	292,800	230,906	230,906	0	(5,585)	(61,894)	-2.36%	-21.14%
Other Financing Sources											
Investment Earnings	(2,352)	(5,983)	0	0	0	0	0	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	(2,352)	(5,983)	0	0	0	0	0	0	0	0.00%	0.00%
Total Revenues & Other Sources	176,097	296,554	236,491	292,800	230,906	230,906	0	(5,585)	(61,894)	-2.36%	-21.14%
Expenditures & Uses											
Wages and Benefits	163,471	233,947	188,909	293,400	239,178	239,178	0	50,269	(54,222)	26.61%	-18.48%
Professional Services	585	490	585	0	0	0	0	(585)	0	-100.00%	0.00%
Services & Supplies	92,960	87,471	194,475	106,500	114,950	105,750	(9,200)	(88,725)	(750)	-45.62%	-0.70%
Insurance	3,900	4,189	4,600	4,962	3,506	3,506	0	(1,094)	(1,456)	-23.78%	-29.34%
Utilities	11,780	13,836	14,100	14,600	15,600	15,600	0	1,500	1,000	10.64%	6.85%
Cost of Goods & Services Sold	10,578	14,480	10,800	3,700	7,608	7,608	0	(3,192)	3,908	-29.56%	105.62%
Central Service Cost	15,496	21,463	27,858	28,000	32,349	32,349	0	4,491	4,349	16.12%	15.53%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	298,770	375,876	441,327	451,162	413,191	403,991	(9,200)	(37,336)	(47,171)	-8.46%	-10.46%
Capital Expenditures											
Capital Improvements	0	0	25,000	25,000	3,000,000	0	(3,000,000)	(25,000)	(25,000)	-100.00%	-100.00%
Debt Service											
Principal	1,290	1,291	0	0	0	0	0	0	0	0.00%	0.00%
Interest	14	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,304	1,291	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	300,074	377,167	466,327	476,162	3,413,191	403,991	(3,009,200)	(62,336)	(72,171)	-13.37%	-15.16%
Net Sources and Uses (NO FF)	(123,977)	(80,613)	(229,836)	(183,362)	(3,182,285)	(173,085)	3,009,200	56,751	10,277	-24.69%	-5.60%

Beach Fund

Beach Fund Sources and Uses											
	2022-23		2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change	% Change
	Budget	2022-23 Actual	Budget	Actual	Budget (Proposed)	Budget (Update)	Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	FY24 Budget to FY25 Budget	FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	623,890	616,642	1,297,900	1,275,000	1,047,200	1,250,000	202,800	(47,900)	(25,000)	-3.69%	-1.96%
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	623,890	616,642	1,297,900	1,275,000	1,047,200	1,250,000	202,800	(47,900)	(25,000)	-3.69%	-1.96%
Other Financing Sources											
Investment Earnings	11,400	63,791	96,400	96,400	0	96,400	96,400	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	11,400	63,791	96,400	96,400	0	96,400	96,400	0	0	0.00%	0.00%
Total Revenues & Other Sources	635,290	680,433	1,394,300	1,371,400	1,047,200	1,346,400	299,200	(47,900)	(25,000)	-3.44%	-1.82%
Expenditures & Uses											
Wages and Benefits	1,190,505	1,274,803	1,162,001	1,513,400	1,624,748	1,505,611	(119,137)	343,610	(7,789)	29.57%	-0.51%
Professional Services	17,850	4,900	17,850	400	12,000	12,000	0	(5,850)	11,600	-32.77%	2900.00%
Services & Supplies	904,504	452,357	660,004	466,300	696,716	466,300	(230,416)	(193,704)	0	-29.35%	0.00%
Insurance	41,300	44,493	48,600	52,428	59,951	59,951	0	11,351	7,523	23.36%	14.35%
Utilities	128,817	150,943	113,100	152,000	168,800	168,800	0	55,700	16,800	49.25%	11.05%
Cost of Goods & Services Sold	0	244	106,480	70,200	91,300	91,300	0	(15,180)	21,100	-14.26%	30.06%
Central Service Cost	141,194	127,085	179,688	180,000	239,393	239,393	0	59,705	59,393	33.23%	33.00%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	2,424,169	2,054,825	2,287,723	2,434,728	2,892,908	2,543,355	(349,553)	255,632	108,627	11.17%	4.46%
Capital Expenditures											
Capital Improvements	890,128	213,932	4,442,500	100,000	4,305,000	3,955,000	(350,000)	(487,500)	3,855,000	-10.97%	3855.00%
Debt Service											
Principal	6,295	6,299	0	0	0	0	0	0	0	0.00%	0.00%
Interest	70	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	6,365	6,299	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	3,320,662	2,275,056	6,730,223	2,534,728	7,197,908	6,498,355	(699,553)	(231,868)	3,963,627	-3.45%	156.37%
Net Sources and Uses - NO FF	(2,685,372)	(1,594,623)	(5,335,923)	(1,163,328)	(6,150,708)	(5,151,955)	998,753	183,968	(3,988,627)	-3.45%	342.86%
Facility Fee	2,556,840	2,909,434	3,525,340	3,525,340	2,561,460	2,561,460	0	(963,880)	(963,880)	-27.34%	-27.34%
Net Sources and Uses - WITH FF	(128,532)	1,314,811	(1,810,583)	2,362,012	(3,589,248)	(2,590,495)	998,753				
Beg Balance - NO FF				6,964,238	9,326,250	9,326,250					
Ending Balance - NO FF		6,964,238		9,326,250	3,175,542	4,174,295					
Beg Balance WITH FF	6,964,238			6,964,238	9,326,250	9,326,250					
Ending Balance WITH FF		6,964,238		9,326,250	5,737,002	6,735,755					

UTILITIES FUND

Utility Fund Sources and Uses	2022-23		2023-24		2024-25	2024-25	\$ Change FY25 Proposed to FY 25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
	Budget	2022-23 Actual	Budget	2023-24 Est. Actual	Budget (Proposed)	Budget (Update)					
Revenues											
Sales & Fees	14,289,893	14,637,066	16,034,772	15,316,198	17,389,865	17,389,865	-	1,355,093	2,073,667	8%	14%
Interfund Services	236,500	57,332	170,714	170,714	158,000	158,000	-	(12,714)	(328,714)	-7%	-7%
Sub-Total	14,526,393	14,694,398	16,205,486	15,486,912	17,547,865	17,547,865	-	1,342,379	(33,034,777)	8%	13%
Other Financing Sources											
Investment Earnings	41,688	200,999	352,600	352,600		352,600	352,600	0	0	0%	0%
Capital Grants	204,258		5,529,250	500,000	9,539,089	9,539,089	-	4,009,839	9,039,089	73%	1808%
Debt Proceeds	3,710,000		50,889,877	5,834,888	10,000,000	10,000,000	-	(40,889,877)	4,165,112	-80%	71%
Sub-Total	3,955,946	200,999	56,771,727	6,687,488	19,539,089	19,891,689	352,600	(36,880,038)	13,204,201	-65%	197%
Total Revenues & Other Sources	18,482,339	14,895,397	72,977,213	22,174,400	37,086,954	37,439,554	352,600	(35,537,659)	(18,085,623)	-49%	69%
Expenditures & Uses											
Wages & Benefits	5,653,680	4,804,610	5,712,748	5,146,387	6,479,288	6,479,288	-	766,540	1,332,901	13%	26%
Professional Services	167,050	160,254	172,050	125,808	166,000	166,000	-	(6,050)	40,192	-4%	32%
Services & Supplies	4,088,195	2,115,760	3,837,487	2,659,960	6,055,957	5,790,957	(265,000)	1,953,470	3,130,997	51%	118%
Insurance	221,900	238,881	261,200	382,358	448,004	448,004	-	186,804	65,646	72%	17%
Utilities	958,691	1,185,815	1,112,359	1,277,120	1,327,400	1,327,400	-	215,041	50,280	19%	4%
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	-	0	0	0%	0%
Central Service Cost			837,930	743,970	1,401,953	1,401,953	-	564,023	657,983	67%	88%
Sub-Total	11,189,516	8,595,276	12,033,774	10,435,603	15,978,602	15,713,602	(265,000)	3,679,828	5,277,999	31%	51%
Capital Expenditures											
Capital Improvements	22,862,012	8,452,420	63,745,000	15,634,500	17,800,000	17,800,000	-	(45,945,000)	2,165,500	-72%	14%
Debt Service											
Interest	73,728	65,779	58,730	77,593	150,010	215,067	65,057	156,337	137,474	266%	177%
Principal	569,407	569,407	455,827	455,827	468,184	468,183	(1)	12,356	12,356	3%	3%
Sub-Total	643,135	635,186	514,557	533,420	618,194	683,250	65,056	168,693	149,830	33%	28%
Transfers In											
Capital Contribution	(1,000,000)	(1,000,000)									
Total Expenditures & Uses	33,694,663	16,682,882	76,293,331	26,603,523	34,396,796	34,196,852	(199,944)	(42,096,479)	7,593,329	-55%	29%
Net Sources and Uses	(15,212,324)	(1,787,485)	(3,316,118)	(4,429,123)	2,690,158	3,242,702	552,544	6,558,820	10,987,943	-198%	-173%
Fund Balance, July 1 (based on Est Act)				18,117,479		13,688,356					
Fund Balance, June 30		18,117,479		13,688,356		16,931,058					
Restricted Funds		(14,200,000)		(14,200,000)		(14,200,000)					
Balance less Restricted Funds		3,917,479		-511,644		2,731,058					

PW WATER NO WAGE ALLOCATION UPDATE

Public Works - Water Sources and Uses												
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change	\$ Change	\$ Chg	% Change	% Change	
	Budget	Actual	Budget	Actual	Budget	Budget	FY25	FY24 Budget	FY25	FY24	FY25	
					(Proposed)	(Final)	Proposed	to FY25	Budget	to FY24	Budget	Est Act
							Final	Budget	Est. Act	Budget	Est Act	
Revenues												
Sales & Fees	5,957,177	6,045,578	6,764,937	6,023,529	7,429,157	7,338,493	(90,665)	573,556	1,314,964	8.48%	21.83%	
Interfund Services	236,500	57,332	85,357	85,357	158,000	79,000	(79,000)	(6,357)	(6,357)	-7.45%	-7.45%	
Sub-Total	6,193,677	6,102,910	6,850,294	6,108,886	7,587,157	7,417,493	(169,665)	567,199	1,308,607	8.28%	21.42%	
Other Financing Sources												
Investment Earnings	20,844	100,499	176,300	176,300		176,300	176,300	0	0	0.00%		
Capital Grants	204,258						-	0	0			
Sub-Total	225,102	100,499	176,300				-	(176,300)	0	-100.00%		
Total Revenues and Other Sources	6,418,779	6,203,409	7,026,594	6,285,186	7,587,157	7,593,793	6,636	567,199	1,308,607	8.07%	20.82%	
Expenditures and Uses												
Wages and Benefits	2,444,421	2,125,757	2,495,524	2,176,765	3,062,259	3,062,259	-	566,735	885,494	22.71%	40.68%	
Professional Services	80,350	72,630	83,350	45,808	83,000	83,000	-	(350)	37,192	-0.42%	81.19%	
Services & Supplies	2,449,236	1,077,617	2,149,235	1,528,600	3,644,038	3,414,038	(230,000)	1,264,803	1,885,438	58.85%	123.34%	
Insurance	121,900	131,215	143,500	213,067	217,771	217,771	-	74,271	4,704	51.76%	2.21%	
Utilities	474,748	596,809	564,880	595,834	620,100	620,100	-	55,220	24,266	9.78%	4.07%	
Central Service Cost			402,206	402,206	672,938	672,938	-	270,732	270,732	67.31%	67.31%	
Defensible Space	50,000	44,978	50,000	50,000	50,000	50,000	-	0	0	0.00%	0.00%	
Sub-Total	5,620,655	4,049,006	5,888,695	5,012,280	8,325,106	8,120,106	(205,000)	2,231,411	3,107,826	37.89%	62.00%	
Capital Expenditures												
Capital Improvements	2,236,977	1,681,464	2,634,500	2,634,500	1,575,000	1,575,000	-	(1,059,500)	(1,059,500)	-40.22%	-40.22%	
Debt Service												
Principal	256,288	256,288	263,172	263,172		270,243	270,243	7,071	7,071	2.69%	2.69%	
Interest	50,732	63,576	43,848	40,336		33,168	33,168	(10,680)	(7,168)	-24.36%	-17.77%	
Sub-Total	307,020	319,864	307,020	303,508		303,411	303,411	(3,609)	(97)	-1.18%	-0.03%	
Total Expenditures & Uses	8,164,652	6,050,334	8,830,215	7,950,288	9,925,106	9,998,517	73,411	1,168,302	2,048,229	13.23%	25.76%	
Net Sources or Uses	(1,745,873)	153,075	(1,803,621)	(1,665,102)	(2,337,949)	(2,404,725)	(66,776)	(601,104)	(739,623)	33.33%	44.42%	

PW SEWER NO WAGE ALLOCATION UPDATE

Public Works - Sewer Sources and Uses											
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sewer - Sources and Uses	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Sales & Fees	7,816,716	8,007,966	8,736,435	8,736,364	9,374,520	9,465,185	90,665	728,750	728,821	8.34%	8.34%
Interfund Services			85,357	85,357		79,000	79,000	(6,357)	(6,357)	-7.45%	-7.45%
Sub-Total	7,816,716	8,007,966	8,821,792	8,821,721	9,374,520	9,544,185	169,665	722,393	722,464	8.19%	8.19%
Other Financing Sources											
Investment Earnings	20,844	100,500	176,300	176,300		176,300	176,300	0	0	0.00%	0.00%
Debt Proceeds	3710000		50,889,877	5,834,888	10,000,000	10,000,000	-	(40,889,877)	4,165,112	-80.35%	71.38%
Capital Grants			5,529,250	500,000	9,539,089	9,539,089	-	4,009,839	9,039,089	72.52%	1807.82%
Sub-Total	3,730,844	100,500	56,595,427	6,511,188	19,539,089	19,715,389	176,300	(36,880,038)	13,204,201	-65.16%	202.79%
Total Revenues and Other Sources	11,547,560	8,108,466	65,331,862	15,247,552	28,913,609	29,180,574	266,965	(36,151,289)	13,933,022	-55.33%	91.38%
Expenditures and Uses											
Wages and Benefits	2,860,089	2,382,318	2,873,459	2,669,159	3,070,243	3,070,243	-	196,784	401,084	6.85%	15.03%
Professional Services	86,700	87,624	88,700	80,000	83,000	83,000	-	(5,700)	3,000	-6.43%	3.75%
Services & Supplies	1,409,034	855,342	1,467,479	988,491	2,175,685	2,140,685	(35,000)	673,206	1,152,194	45.88%	116.56%
Insurance	100,000	107,666	117,700	169,291	230,233	230,233	-	112,533	60,942	95.61%	36.00%
Utilities	481,963	587,047	545,479	679,717	705,500	705,500	-	160,021	25,783	29.34%	3.79%
Central Service Cost			377,068	283,108	630,878	630,878	-	253,810	347,770	67.31%	122.84%
Defensible Space	50,000	44,978	50,000	50,000	50,000	50,000	-	0	0	0.00%	0.00%
Sub-Total	4,987,786	4,064,975	5,519,885	4,919,766	6,945,539	6,910,539	(35,000)	1,390,654	1,990,773	25.19%	40.46%
Capital Expenditures											
Capital Improvements	20,625,035	6,770,956	61,100,000	13,000,000	16,105,000	16,105,000	-	(44,995,000)	3,105,000	-73.64%	23.88%
Debt Service											
Principal	313,119	313,119	192,655	192,655	468,184	197,940	(270,244)	5,285	5,285	2.74%	2.74%
Interest	22,996	2,203	14,882	37,257	150,010	181,899	31,889	167,017	144,642	1122.28%	388.23%
Sub-Total	336,115	315,322	207,537	229,912	618,194	379,839	(238,355)	172,302	149,927	83.02%	65.21%
Interfund Transfers & Adjustments											
Capital Contribution	1,000,000	1,000,000									
Total Expenditures & Uses	25,948,936	11,151,253	66,827,422	18,149,678	23,668,733	23,395,378	(273,355)	(43,432,044)	5,245,700	-64.99%	28.90%
Net Sources or Uses	(13,401,376)	(2,042,788)	1,495,560	(2,902,126)	5,244,876	5,785,196	540,320	4,289,636	8,687,322	286.82%	-299.34%

PW SOLID WASTE

Public Works - Solid Waste Sources and Uses											
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25
Solid Waste Sources and Uses	Budget	Actual	Budget	Actual	Budget	Budget	Proposed to	Budget to FY25	Budget to FY24	Budget to FY25	Budget to FY24
					(Proposed)	(Final)	FY25 Final	Budget	Est. Act	Budget	Est Act
Revenues											
Sales & Fees	356,000	404,802	373,800	396,705	400,000	400,000	-	26,200	3,295	7.01%	0.83%
Total Revenues & Other Sources	356,000	404,802	373,800	396,705	400,000	400,000	-	26,200	3,295	7.01%	0.83%
Expenditures and Uses											
Wages and Benefits	286,834	197,539	237,769	194,890	229,646	229,646	-	(8,123)	34,756	-3.42%	17.83%
Services & Supplies	160,326	124,385	161,172	101,026	184,434	184,434	-	23,262	83,408	14.43%	82.56%
Utilities	1,780	1,767	1,800	1,369	1,600	1,600	-	(200)	231	-11.11%	16.87%
Central Service Cost			41,897	41,897	70,098	70,098	-	28,201	28,201	67.31%	67.31%
Sub-Total	448,940	323,691	442,638	339,182	485,778	485,778	-	43,140	146,596	9.75%	43.22%
Capital Outlay											
Capital Improvements					120,000	120,000	-	120,000	120,000		
Total Expenditures & Uses	448,940	323,691	442,638	339,182	605,778	605,778	-	163,140	266,596	36.86%	78.60%
Net Sources or Uses	(92,940)	81,111	(68,838)	57,523	(205,778)	(205,778)	-	(136,940)	(263,301)	198.93%	-457.73%

PW TAHOE WATER SUPPLIER'S ASSOCIATION

Public Works - Tahoe Water Supplier's Assoc.											
Sources and Uses											
							\$ Change FY25				
TWSA	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	Proposed to FY25 Final	\$ Change Budget to Budget	\$ Change Est. Act to Budget	% Change Budget to Budget	% Change FY25 Budget to Est Act
Revenues											
Sales & Fines	160,000	178,720	159,600	159,600	186,188	186,188	-	26,588	26,588	16.66%	16.66%
Total Revenues & Other Sources	160,000	178,720	159,600	159,600	186,188	186,188	-	26,588	26,588	16.66%	16.66%
Expenditures & Uses											
Benefits and Wages	62,336	98,996	105,996	105,573	117,140	117,140	-	11,144	11,567	10.51%	10.96%
Services & Supplies	69,600	58,416	59,600	41,843	51,800	51,800	-	(7,800)	9,957	-13.09%	23.80%
Central Service Cost			16,759	16,759	28,039	28,039	-	11,280	11,280	67.31%	67.31%
Utilities	200	192	200	200	200	200	-	0	0	0.00%	0.00%
Total Expenditures & Uses	132,136	157,604	182,555	164,375	197,179	197,179	-	14,624	32,804	8.01%	19.96%
Net Sources or Uses	27,864	21,116	(22,955)	(4,775)	(10,991)	(10,991)	-	11,964	(6,216)	-52.12%	130.18%

200 Fund R&M Object 7510 Breakdown

Account	Routine Maintenance	Capital Expense	Total
Water Pumping 20002222-7510	35,000 Regular maintenance of pumps, valves, and controls at all water pump stations. Vibration testing conducted biannually at all water pump stations. Ongoing grounds maintenance at pump stations.	40,000 Upgrading and reconditioning of pumps, controls, and motors	75,000
Water Treatment 20002223-7510	40,000 Sensor calibrations, UV bulb replacements, Calgon & Ozonia replacement parts, onsite inspections, sensor maintenance, and chemical feed unit upkeep. Annual expenses for diving, inspection, and cleaning of the contact chamber and lake intake structure as per NDEP requirements.	-	40,000
Water Transmission 20002224-7510	420,000 Parts and supplies for valves, cleaning, mapping, GPS, line inspections, line flushing, meter box cleaning and staking, pressure reducing station maintenance, meter testing and maintenance, equipment maintenance, snow removal equipment cutting edges and supplies. Parts and supplies for all water-related repairs, including leak and hydrant repairs, service line repairs, large equipment and truck repair parts. Base rock, drain rock, sand, brush cutting, and leak detection in spring and fall. Hydro patch. WRITE OFF: \$170,000 for warehouse inventory and \$50,000 for inventory purchases during fiscal year 2025. - No longer in inventory but expensed.	-	420,000
Water Shared Expenses 20002297-7510	800	730,000	730,800

Sierra Electronics - Radio Maintenance

Capital Expense Projects:

- New carpet installation in Upstairs Building A
- Adjust utility facilities in NDOT/Washoe County ROW
- Pavement maintenance for utility facilities
- SCADA Master Plan implementation
- Installation of rain gutters, garage door openers, drainage, and heat tape in Building C
- Purchase of GPR (Ground Penetrating Radar) equipment

Water Admin & Overhead
20002299-7510

- 655,000 655,000

Capital Expense Projects:

- Residential meter and electronics replacement
- Replacement of commercial water meter vaults and lids
- BCWDP production meter installation
- Re-coating of tanks R3-1 and R5-1

Sewer Supply (Wetlands)
20002521-7510

12,000 - 12,000

Wetlands repairs and maintenance: valves, road failures, weir plates, site cleanup of debris

Sewer Pumping
20002522-7510

50,000 50,000 100,000

Routine equipment maintenance includes servicing pumps, valves, and controls at water pump stations. Vibration testing is conducted biannually at all sewer pump stations. Additionally, grounds maintenance is carried out at pump stations. Upgrading and reconditioning pumps, controls, and motors.

Sewer Treatment
20002523-7510

86,000 - 86,000

Maintenance and repairs of WRRF equipment, including bi-annual vibration analysis. Vegetation control, valve, fitting, piping, and electrical control maintenance. Inspection and maintenance of spray bars, nozzles, and bypass hoses for pumps. Replacement of sludge probes in clarifiers and odor scrubbers, along with media replacement.

Sewer Transmission
20002524-7510

220,000 - 220,000

Parts and supplies for valves, cleaning, mapping, GPS, line inspections, line flushing, equipment maintenance, street cut permits, and wastewater-related repairs, including leak repairs. Additionally, large equipment and truck repair parts, base rock, drain rock, sand, brush cutting, hydropatch, and camera equipment.

WRITE OFF: Warehouse Inventory Write-off of \$20,000. Inventory Purchases of \$20,000 - No longer in inventory but expensed.

**Sewer Admin & Overhead
20002599-7510**

-	670,000	670,000
Capital Expense Projects:		
-Replacement and relining of sewer mains, manholes, and appurtenances		
-Effluent repairs on NDOT highways		
-Building upgrades at WRRF		

Utilities Total R&M	863,800	2,145,000	3,008,800
Water Total R&M	495,400	1,060,000	1,555,400
Sewer Total R&M	368,400	1,085,000	1,453,400



2025 Capital Improvement Project Summary Report - 5 Year - Fleet

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
Accounting/Information Systems	1213LV1702	IS&T Second Vehicle	Fleet Superintendent	-	-	-	30,000	-	30,000
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	33,000	-	-	-	33,000
			Subtotal	-	33,000	-	30,000	-	63,000
Public Works Shared	2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	-	-	28,000	-	-	28,000
	2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent	-	-	-	180,000	-	180,000
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	36,000	-	-	36,000
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	-	-	-	180,000	180,000
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	-	-	-	65,000	65,000
	2097HV1732	2020 Vac-Con Truck #807	Fleet Superintendent	-	-	475,000	-	-	475,000
	2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	380,000	-	-	-	380,000
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	-	190,000	-	190,000
	2097LE1723	2004 9' Western Snow Plow #542A	Fleet Superintendent	-	-	-	8,000	-	8,000
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	15,000	-	15,000
	2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	-	-	-	39,000	39,000
	2097LV1733	2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	Fleet Superintendent	-	-	-	31,000	-	31,000
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	50,000	-	-	-	-	50,000
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	60,000	-	-	-	-	60,000
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	50,000	-	-	-	-	50,000
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	50,000	-	-	50,000
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	-	50,000	50,000



2025 Capital Improvement Project Summary Report - 5 Year - Fleet

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	60,000	-	-	-	60,000
	2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	70,000	-	-	-	70,000
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	70,000	-	-	70,000
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	70,000	-	-	-	70,000
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	49,000	-	-	-	49,000
	2297P4356	2012 1-Ton Flatbed Truck w/ Crane #669	Fleet Superintendent	-	70,000	-	-	-	70,000
		Subtotal		160,000	699,000	659,000	424,000	334,000	2,276,000
Sewer	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	65,000	-	-	65,000
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	225,000	-	-	-	225,000
	2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	125,000	-	-	125,000
		Subtotal		-	225,000	190,000	-	-	415,000
Facilities	3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	-	40,000	-	-	40,000
		Subtotal		-	-	40,000	-	-	40,000
Ski	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	30,000	-	-	-	-	30,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	-	170,000	-	170,000
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	-	-	14,000	-	-	14,000
	3463HE1725	Replace 2014 Grooming vehicle #700	Fleet Superintendent	550,000	-	-	-	-	550,000
	3463HE1726	Replace 2017 Pisten Bully 400 Snowcat #748	Fleet Superintendent	-	-	-	550,000	-	550,000
	3464HE1908	1983 Case 855C Track Backhoe #348	Fleet Superintendent	-	-	-	282,000	-	282,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	20,000	20,000	20,000	20,000	20,000	100,000
	3464LV1731	2019 Polaris Ranger #805	Fleet Superintendent	-	26,000	-	-	-	26,000



2025 Capital Improvement Project Summary Report - 5 Year - Fleet

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	3464LV1732	2021 Polaris Ranger #838	Fleet Superintendent	-	-	-	-	26,000	26,000
	3464LV1733	2019 Polaris (UTV) #791	Fleet Superintendent	-	26,000	-	-	-	26,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	200,000	-	-	-	-	200,000
	3469HE2420	Replace 2010 Shuttle Bus #636	Fleet Superintendent	200,000	-	-	-	-	200,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	65,000	-	-	-	-	65,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	65,000	-	-	-	-	65,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	24,000	-	24,000
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	24,000	-	24,000
		Subtotal		1,150,000	472,000	34,000	1,070,000	46,000	2,772,000
Recreation Center	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	80,000	-	-	-	80,000
	4899LV1723	2022 Chevy Compact SUV #846	Fleet Superintendent	-	40,000	-	-	-	40,000
		Subtotal		-	120,000	-	-	-	120,000
Community Services Shared	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	67,000	-	-	67,000
		Subtotal		-	-	67,000	-	-	67,000
Championship Golf	3142LE1720	2019 Ty-Crop Spreader #788	Fleet Superintendent	-	-	-	-	37,500	37,500
	3142LE1722	2001 Shattertine Aerifier #500	Fleet Superintendent	-	-	-	-	10,000	10,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1740	2019 Club Car Carryall Ball Picker #803	Fleet Superintendent	-	-	-	-	32,000	32,000
	3142LE1741	2016 Bar Cart #724	Fleet Superintendent	-	-	-	19,000	-	19,000
	3142LE1742	2016 Bar Cart #725	Fleet Superintendent	-	-	-	19,000	-	19,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	35,000	-	-	-	35,000



2025 Capital Improvement Project Summary Report - 5 Year - Fleet

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	12,000	-	-	12,000
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	12,000	-	-	12,000
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	12,000	-	-	12,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	-	32,500	32,500
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	-	75,000	-	75,000
	3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent	-	12,000	-	-	-	12,000
	3197LE1728	2013 Toro Top Dresser #686	Fleet Superintendent	-	-	15,000	-	-	15,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	-	41,000	-	41,000
	3197LE1732	2020 Toro Fairway Aerator #817	Fleet Superintendent	39,000	-	-	-	39,000	78,000
	3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent	-	-	-	17,000	-	17,000
	3197LE1734	2008 Bandit Brush Chipper #625	Fleet Superintendent	-	-	45,000	-	-	45,000
	3197LE1735	2021 TORO Procore 864 Aerator #832	Fleet Superintendent	-	39,000	-	-	39,000	78,000
	3197LE1736	2017 John Deere Pro Gator #734	Fleet Superintendent	-	-	-	39,000	-	39,000
	3197LE1737	2018 John Deere Pro Gator #775	Fleet Superintendent	-	-	-	39,000	-	39,000



2025 Capital Improvement Project Summary Report - 5 Year - Fleet

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	3197LE1738	2018 John Deere Pro Gator #776	Fleet Superintendent	-	-	-	39,000	-	39,000
	3197LE1741	2020 Greens Roller #812	Fleet Superintendent	-	20,000	-	-	-	20,000
	3197LE1742	2020 Greens Roller #811	Fleet Superintendent	-	20,000	-	-	-	20,000
	3197LE1747	2014 John Deere 5075E Tractor #697	Fleet Superintendent	-	-	-	-	58,000	58,000
	3197LE1752	2021 Deep Tine Aerator #834	Fleet Superintendent	-	39,000	-	-	39,000	78,000
	3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent	-	20,000	-	-	-	20,000
	3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent	-	-	-	17,000	-	17,000
	3197LE2004	2021 TORO PROCORE 1298 AERATOR #833	Fleet Superintendent	-	-	52,000	-	-	52,000
	3197LE2420	Skid Steer Loader with Snowblower	Fleet Superintendent	120,000	-	-	-	-	120,000
		Subtotal		172,000	185,000	148,000	305,000	419,000	1,229,000
Mountain Golf	3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent	13,000	-	-	-	-	13,000
	3242LE1726	2016 Bar Cart #726	Fleet Superintendent	-	-	-	19,000	-	19,000
	3242LE1727	2018 Toro 3500D Mower #778	Fleet Superintendent	-	-	-	40,000	-	40,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	-	-	91,500	-	-	91,500
	3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent	-	115,000	-	-	-	115,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent	-	-	47,000	-	-	47,000
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent	-	35,000	-	-	-	35,000
	3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent	-	-	47,000	-	-	47,000
	3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent	-	-	-	49,000	-	49,000
		Subtotal		13,000	150,000	185,500	108,000	-	456,500
Parks	4378LE1722	2017 Toro Rake-O-Vac #735	Fleet Superintendent	-	-	37,100	-	-	37,100



2025 Capital Improvement Project Summary Report - 5 Year - Fleet

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	4378LE1723	2019 Lely Fertilizer Spreader #793	Fleet Superintendent	-	-	-	-	8,000	8,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	25,000	-	25,000
	4378LE1729	2019 John Deere Pro Gator #794	Fleet Superintendent	-	-	-	-	-	-
	4378LE1730	2008 JD Pro-Gator #814	Fleet Superintendent	-	-	-	-	35,000	35,000
	4378LE1739	2013 Ball Field Groomer #809	Fleet Superintendent	-	-	25,000	-	-	25,000
	4378LE1740	2013 Ball Field Mower / Toro 3500D Groundskeeper #816	Fleet Superintendent	-	-	39,000	-	-	39,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	37,000	-	37,000
	4378LE2510 (NEW)	Weedingtech Foamstream	Fleet Superintendent	-	40,000	-	-	-	40,000
	4378LV1732	2016 Pick-up Truck 4x4 (1-Ton) #730	Fleet Superintendent	-	-	60,000	-	-	60,000
	4378LV1733	2018 Flatbed 4X4 (1 ton) #782	Fleet Superintendent	-	-	-	60,000	-	60,000
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	70,000	-	-	-	-	70,000
	4378LV1736	2003 1-Ton Service Truck #824	Fleet Superintendent	-	-	-	-	65,000	65,000
		Subtotal		70,000	40,000	161,100	122,000	108,000	501,100
Fleet	5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent	18,000	-	-	-	-	18,000
	5197CO1501	Fuel Management Program	Fleet Superintendent	-	-	28,000	-	-	28,000
	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent	-	-	14,000	-	-	14,000
	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	20,000	-	-	20,000
		Subtotal		18,000	-	62,000	-	-	80,000
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	-	16,000	-	-	16,000
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	-	5,500	-	-	5,500
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	5,000	-	-	-	5,000



2025 Capital Improvement Project Summary Report - 5 Year - Fleet

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	5394LV1721	Replace 2011 Service Truck 4X4 (1-ton) #647	Fleet Superintendent	-	-	-	5,000	-	5,000
	5394LV1722	Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540	Fleet Superintendent	-	-	-	-	5,000	5,000
		Subtotal		-	5,000	21,500	5,000	5,000	36,500
Total		Total		1,583,000	1,929,000	1,568,100	2,064,000	912,000	8,056,100