



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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District herewith submits the tentative budget for the
fiscal year ending June 30, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,008,289

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 13 If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 7,773,405 and
4 proprietary funds with estimated expenses of \$ 44,276,647

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed: [Signature]

Dated: 5/31/22

Phone: (832) 775-1365

[Signatures of Governing Board members]

SCHEDULED PUBLIC HEARING:
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: 5/26/22 6:00 PM

Publication Date: May 13 & May 20, 2022

Place: 893 Southwood Blvd, Incline Village NV 89451

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government	40.8	40.7	43.4
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	182.2	190.2	187.3
Community Support			
TOTAL GENERAL GOVERNMENT	223.0	230.9	230.7
Utilities	35.2	37.5	40.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	258.2	268.4	270.9

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	1,817,882,343	1,902,632,649	1,967,556,463
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	1,817,882,343	1,902,632,649	1,967,556,463
TAX RATE			
General Fund	0.1311	0.1328	0.1296
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1311	0.1328	0.1296

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

Incline Village General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2022-2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.1249	1,967,556,463	2,457,478	0.1249	2,457,478	540,860	1,916,618
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0047	1,967,556,463	91,671	0.0047	91,671	-	91,671
M. SUBTOTAL A, C, L	0.1296	1,967,556,463	2,549,149	0.1296	2,549,149	540,860	2,008,289
N. Debt							
O. TOTAL M AND N							2,008,289

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget For Fiscal Year Ending June 30, 2023

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

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	6,032,689	1,821,440	2,008,289	13	1,606,673	-	-	11,469,091
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	6,032,689	1,821,440	2,008,289	13	1,606,673	-	-	11,469,091
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX)				XXXXXXXXXX)	XXXXXXXXXX)	XXXXXXXXXX)	XXXXXXXXXX)

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2023

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

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	2,842,293	1,437,169	1,760,943	633,000	1,100,000	-	5,398,813	13,172,218
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2,842,293	1,437,169	1,760,943	633,000	1,100,000	-	5,398,813	13,172,218

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

** Include Debt Service Requirements in this column

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	101,209	43,593	55,528	55,312
Employee Benefits	21,329	22,495	31,091	31,289
Services and Supplies	442,712	557,952	697,252	735,523
Contingency	-	-	100,000	100,000
Transfers Out			100,000	1,000,000
Subtotal General Administration	565,250	624,040	983,871	1,922,124
General Manager				
Salaries and Wages	260,346	332,644	423,714	428,796
Employee Benefits	118,331	144,363	199,531	203,528
Services and Supplies	18,879	46,502	58,112	57,027
Subtotal General Manager	397,556	523,508	681,357	689,351
Trustees				
Salaries and Wages	105,084	70,658	90,002	93,582
Employee Benefits	33,542	23,280	32,176	33,896
Services and Supplies	5,096	90,592	113,210	108,840
Subtotal Trustees	143,722	184,530	235,388	236,318
Accounting				
Salaries and Wages	550,351	654,160	833,254	832,534
Employee Benefits	253,759	303,335	419,255	423,009
Services and Supplies	56,836	64,894	81,095	79,865
Subtotal Accounting	860,946	1,022,388	1,333,604	1,335,408
Information Services & Technology				
Salaries and Wages	421,640	444,649	566,384	567,613
Employee Benefits	206,407	212,616	293,868	296,900
Services and Supplies	312,877	392,259	509,691	504,809
Subtotal Information Services	940,924	1,049,524	1,369,943	1,369,322
Risk Management				
Salaries and Wages	83,270	81,974	104,417	104,653
Employee Benefits	43,628	37,402	51,695	52,237
Services and Supplies	10,417	21,886	27,350	26,400
Subtotal Human Resources	137,315	141,262	183,462	183,290
Human Resources				
Salaries and Wages	420,291	478,343	609,303	610,628
Employee Benefits	222,245	224,413	310,173	313,450
Services and Supplies	22,551	74,487	93,084	88,569
Subtotal Human Resources	665,087	777,244	1,012,560	1,012,647
Health & Wellness				
Salaries and Wages	10,870	30,782	39,209	39,292
Employee Benefits	4,377	18,467	25,524	25,720
Services and Supplies	971	18,025	22,525	21,210
Subtotal Health & Wellness	16,218	67,273	87,258	86,222
Communications				
Salaries and Wages	94,665	86,066	109,629	109,883
Employee Benefits	54,106	40,894	56,522	57,140
Services and Supplies	16,880	111,186	138,945	138,700
Subtotal Communications	165,651	238,146	305,096	305,723
Capital Outlay				
General Government	92,485	32,500	418,000	633,000
Information Services & Technology	36,040	242,500	-	-
Human Services	237,353	154,085	-	-
Subtotal Capital Outlay	365,878	429,085	418,000	633,000
FUNCTION SUBTOTAL	4,258,547	5,057,000	6,610,539	7,773,405

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
GENERAL GOVERNMENT SUMMARY				
Salaries and Wages	2,047,726	2,222,868	2,831,440	2,842,293
Employee Benefits	957,724	1,027,264	1,419,835	1,437,169
Services and Supplies	887,219	1,377,783	1,741,264	1,760,943
Capital Outlay	365,878	429,085	418,000	633,000
Sch B-10 Functin Subtotal	4,258,547	5,057,000	6,410,539	6,673,405
TOTAL EXPENDITURES - ALL FUNCTIONS	4,258,547	5,057,000	6,410,539	6,673,405
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	-	-	100,000	100,000
Transfers Out (Schedule T)	-	-	100,000	1,000,000
TOTAL EXPENDITURES AND OTHER USE:	4,258,547	5,057,000	6,610,539	7,773,405
ENDING FUND BALANCE:	5,730,560	6,032,689	5,398,813	3,695,686
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	9,989,107	11,089,689	12,009,352	11,469,091

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

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,214,950			
Mountain Golf Course	809,745			
Facilities (Chateau & Aspen Grove)	790,683			
Ski	10,206,918			
Community Programming	1,014,837			
Parks	22,350			
Tennis	156,631			
Recreation Administration	(123,602)			
Subtotal Charges for Services	16,092,512			
Facility Fee				
Championship Golf Course	33,019			
Mountain Golf Course	222,882			
Facilities (Chateau & Aspen Grove)	41,275			
Ski	(1,650,784)			
Community Programming	1,229,835			
Parks	734,600			
Tennis	115,555			
Recreation Administration	1,009,230			
Subtotal Facility Fees	1,735,612			
Other miscellaneous				
Operating Grants	17,000			
Investment income	4,471			
Sale of Assets	52,250			
Interfund services (green spaces)	91,769			
Intergovernmental (IV high school fields)	36,997			
Miscellaneous other & Cell Tower Leases	119,697			
Capital Grants	-			
Insurance proceeds	-			
Subtotal Other Miscellaneous	322,184			
Subtotal	18,150,308			
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	-			
BEGINNING FUND BALANCE	15,280,913			
Prior Period Adjustments	(1,637,400)			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	13,643,513			
TOTAL AVAILABLE RESOURCES	31,793,821			

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,170,676			
Employee Benefits	349,938			
Services and Supplies	1,821,891			
Capital Outlay	-			
Subtotal Championship Golf Course	3,342,505			
Mountain Golf Course				
Salaries and Wages	346,777			
Employee Benefits	112,455			
Services and Supplies	554,768			
Capital Outlay	-			
Subtotal Mountain Golf Course	1,014,000			
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	329,647			
Employee Benefits	155,209			
Services and Supplies	520,861			
Capital Outlay	-			
Subtotal Facilities	1,005,717			
Ski				
Salaries and Wages	2,740,266			
Employee Benefits	902,189			
Services and Supplies	2,961,304			
Capital Outlay	-			
Subtotal Ski	6,603,759			
Community Programming (including Rec Center)				
Salaries and Wages	966,114			
Employee Benefits	274,637			
Services and Supplies	697,660			
Capital Outlay	-			
Subtotal Community Programming	1,938,411			
Parks				
Salaries and Wages	317,963			
Employee Benefits	76,041			
Services and Supplies	364,175			
Capital Outlay	-			
Subtotal Parks	758,179			
Tennis				
Salaries and Wages	129,469			
Employee Benefits	22,018			
Services and Supplies	97,573			
Capital Outlay	-			
Subtotal Tennis	249,060			
Community Services Administration				
Salaries and Wages	158,671			
Employee Benefits	50,263			
Services and Supplies	168,622			
Capital Outlay	-			
Subtotal Comm. Serv. Administration	377,556			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal Debt Service	-			
Subtotal - Comm. Services Expenditures	15,289,187			
Transfers Out	537,835			
Transfers Out	-			
ENDING FUND BALANCE	15,966,799			
TOTAL COMMITMENTS & FUND BALANCE	31,793,821			

Incline Village General Improvement District

Community Services Special Revenue Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services	839,406			
Facility Fees	648,974			
Investment income	635			
Sales of capital assets	-			
Capital Grants	-			
Subtotal	1,489,014	-		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
BEGINNING FUND BALANCE	2,591,632			
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	2,591,632			
TOTAL RESOURCES	4,080,646	-	-	-
EXPENDITURES				
Salaries and Wages	800,751			
Employee Benefits	198,994			
Services and Supplies	700,677			
Capital Outlay	-			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal	1,700,422	-		
OTHER USES	-			
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-		
Transfers Out (Schedule T)	-	-		
ENDING FUND BALANCE	2,380,224	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	4,080,646	-	-	-

Incline Village General Improvement District

Beach Special Revenue Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	1,500			
Capital Grants	88,505			
Facility Fee	536,571			
Subtotal	626,576	-		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
Transfers designated from Facility Fees	537,835			
Transfers from operating resources	-			
BEGINNING FUND BALANCE	-			
Prior Period Adjustment(s)	1,637,400			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	1,637,400			-
TOTAL RESOURCES	2,801,811	-	-	-
EXPENDITURES				
Championship Golf	860,893			
Mountain Golf	127,365			
Facilities	23,762			
Ski	439,610			
Comm. Programming	340,112			
Parks	236,472			
Tennis	872,040			
Comm. Services Admin	7,000			
Subtotal	2,907,254	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	(105,443)			
TOTAL COMMITMENTS & FUND BALANCE	2,801,811	-	-	-

Incline Village General Improvement District

Community Services Capital Projects Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Facility Fees	3,196,016			
Subtotal	3,196,016	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
Transfers designated from Facility Fees	-			
Transfers from operating resources	-			
BEGINNING FUND BALANCE	-	-		
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	-	-		
TOTAL RESOURCES	3,196,016	-	-	-
EXPENDITURES				
Beach	1,245,205			
Subtotal	1,245,205	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	1,950,811	-		
TOTAL COMMITMENTS & FUND BALANCE	3,196,016	-	-	-

Incline Village General Improvement District

Beach Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supportec				
Principal	362,075			
Interest	21,097			
Fiscal Agent Charges	-			
Reserves - increase or (decrease)	-			
Other (Specify)	-			
Subtotal	383,172	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	29,576			-
TOTAL COMMITMENTS & FUND BALANCE	412,748	-	-	-

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Facility Fees	7,720			
Subtotal	7,720	-	-	-
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T)	-			
Transfer of designated Facility Fees	-			
BEGINNING FUND BALANCE	-			
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	-			
TOTAL AVAILABLE RESOURCES	7,720	-	-	-

Incline Village General Improvement District
 SCHEDULE C - BEACH DEBT SERVICE FUND
 THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supportec				
Principal	5,925			
Interest	345			
Fiscal Agent Charges	-			
Reserves - increase or (decrease)	-			
Other (Specify)	-			
Subtotal	6,270	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	1,450			-
TOTAL COMMITMENTS & FUND BALANCE	7,720	-	-	-

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,870,917	12,571,846	14,652,729	14,289,893
Operating Grants	-	13,163	-	-
Intergovernmental (Tahoe Water Suppliers Assoc)	-	-	156,500	160,000
Interfund (Snow removal & work orders)	-	131,497	80,000	76,500
Total Operating Revenue	12,870,917	12,716,506	14,889,229	14,526,393
OPERATING EXPENSE				
Salaries & Wages	4,201,417	2,676,655	3,739,248	3,762,672
Employee Benefits		1,343,054	1,866,334	1,891,008
Cost of good sold	7,125	7,895	-	-
Services & Supplies	2,030,189	1,918,358	3,620,999	3,733,100
Utilities	815,167	917,999	958,691	958,691
Legal & Audit/Professional Fees	227,259	139,147	167,050	167,050
Central Services Costs	356,440	447,540	551,278	-
Defensible Space	100,000	100,000	100,000	100,000
Insurance	197,331	211,382	221,900	221,900
Depreciation/Amortization	3,264,581	3,682,900	3,188,160	3,188,160
Total Operating Expense	11,199,509	11,444,930	14,413,660	14,022,581
Operating Income or (Loss)	1,671,408	1,271,576	475,569	503,812
NONOPERATING REVENUES				
Interest Earned	33,681	17,150	41,688	41,688
Property Taxes	-	-	-	-
Capital Contribution	-	-	-	1,000,000
Capital Grants	-	-	-	-
Sales of Capital Assets	(153,379)	9,096	-	-
Total Nonoperating Revenues	(119,698)	26,246	41,688	1,041,688
NONOPERATING EXPENSES				
Interest Expense	96,914	89,291	73,728	73,728
Total Nonoperating Expenses	96,914	89,291	73,728	73,728
Net Income before Operating Transfers				
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	1,454,796	1,208,531	443,529	1,471,772

Incline Village General Improvement District
(Local Government)
SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,786,845	12,571,846	14,652,729	14,289,893
Receipts from interfund services	-	131,497	236,500	236,500
Receipts from operating grants	-	13,163	-	-
Payments to and for employees	(4,311,872)	(4,019,709)	(5,605,582)	(5,653,680)
Payments to vendors	(3,810,010)	(3,742,321)	(5,619,918)	(5,180,741)
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,664,963	4,954,476	3,663,729	3,691,972
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(3,053,120)	(5,228,000)	(15,683,500)	(15,588,700)
Proceeds from sale of assets	69,837	-	-	-
Payments of capital related debt	(540,117)	(553,838)	(569,407)	(569,407)
Capital contributions	-	-	-	1,000,000
Payment of interest	(104,428)	(89,291)	(73,728)	(73,728)
c. Net cash provided by (or used for) capital and related financing activities	(3,627,828)	(5,871,129)	(16,326,635)	(15,231,835)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)		-	-	-
Investments purchased		-	-	-
Investments sold or matured	3,820,858	-	-	-
Investment interest received	47,451	17,150	41,688	41,688
d. Net cash provided by (or used in) investing activities	3,868,309	17,150	41,688	41,688
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,905,444	(899,503)	(12,621,218)	(11,498,175)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,415,167	14,320,611	13,421,108	13,421,108
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,320,611	13,421,108	799,890	1,922,933

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	-	17,139,101	20,437,223	20,437,223
Recreation Facility Fee	-	820,300	3,692,404	3,692,700
Operating Grants/Intergovernmental Revenue	-	49,132	139,875	139,875
Interfund Services		117,511	123,002	123,002
Misc Revenue		2,890	130,230	12,100
Total Operating Revenue	-	18,128,934	24,522,734	24,404,900
OPERATING EXPENSE				
Salaries & Benefits	-	8,935,386	11,300,970	11,344,967
Cost of Goods Sold	-	1,283,388	1,808,069	1,808,069
Services & Supplies	-	3,907,139	5,408,856	5,485,729
Utilities	-	1,101,015	1,300,863	1,300,863
Insurance	-	413,661	427,200	427,200
Legal & Audit / Professional Services	-	13,671	41,425	41,425
Central Services Cost	-	889,074	1,171,020	1,178,206
Fuels Management	-	100,000	100,000	100,000
Depreciation/Amortization		3,415,427	2,711,592	2,711,592
Total Operating Expense	-	20,058,761	24,269,995	24,398,051
Operating Income or (Loss)	-	(1,929,827)	252,739	6,849
NONOPERATING REVENUES				
Interest Earned	-	12,605	40,008	40,008
Non Operating Leases	-	118,130	-	129,074
Capital Grants	-	80,000	600,000	25,535,000
Gain on sale of assets	-	-	-	-
Total Nonoperating Revenues	-	210,735	640,008	25,704,082
NONOPERATING EXPENSES				
Interest Expense	-	7,998	6,157	6,157
Total Nonoperating Expenses	-	7,998	6,157	6,157
Net Income before Operating Transfers	-	(1,727,090)	886,590	25,704,774
Transfers (Schedule T)				
In	-	182,749	100,000	-
Out	-	-	-	-
Net Operating Transfers	-	182,749	100,000	-
CHANGE IN NET POSITION	-	(1,544,341)	986,590	25,704,774

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	-	17,139,101	20,437,223	20,437,223
Receipts from facility fees	-	820,300	3,692,404	3,692,700
Receipts from interfund services	-	117,511	123,002	123,002
Receipts from operating grants	-	49,132	139,875	139,875
Receipts from rent	-	2,890	130,230	12,100
Payments to and for employees	-	(8,935,386)	(11,300,970)	(11,344,967)
Payments to vendors	-	(6,818,874)	(9,086,413)	(9,163,286)
Payments for interfund services	-	(889,074)	(1,171,020)	(1,178,206)
a. Net cash provided by (or used for) operating activities	-	1,485,600	2,964,331	2,718,441
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(5,253,035)	(3,201,200)	(28,041,700)
Proceeds for sale of assets	-	-	-	-
Proceeds from capital grants	-	80,000	600,000	25,535,000
Payments of capital related debt	-	(378,631)	(384,705)	(384,705)
Payment of interest	-	(7,998)	(6,157)	(6,157)
Proceeds from non-operating leases	-	118,130	-	129,074
c. Net cash provided by (or used for) capital and related financing activities	-	(5,441,534)	(2,992,062)	(2,768,488)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured				
Investment interest received	-	12,605	40,008	40,008
d. Net cash provided by (or used in) investing activities	-	12,605	40,008	40,008
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	(3,943,329)	12,277	(10,039)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	17,628,538	13,685,209	13,685,209
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	13,685,209	13,697,486	13,675,170

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales and Services	-	521,712	949,290	623,890
Facility Fees	-	5,268,640	2,556,840	2,556,840
Total Operating Revenue	-	5,790,352	3,506,130	3,180,730
OPERATING EXPENSE				
Salaries & Benefits	-	1,031,093	1,370,382	1,219,505
Cost of Goods Sold	-	38,471	117,600	-
Services & Supplies	-	448,767	692,030	591,409
Central Service Cost	-	107,624	137,363	141,194
Insurance	-	39,371	41,300	41,300
Utilities	-	101,984	128,817	128,817
Professional Services	-	6,000	17,850	17,850
Depreciation/Amortization		249,000	184,260	184,260
Total Operating Expense	-	2,022,310	2,689,602	2,324,335
Operating Income or (Loss)	-	3,768,042	816,528	856,395
NONOPERATING REVENUES				
Interest Earned	-	5,158	11,400	11,400
Sales of Capital Assets	-	-	-	-
Funded Cap Reserve	-	-	-	-
Total Nonoperating Revenues	-	5,158	11,400	11,400
NONOPERATING EXPENSES				
Interest Expense		210	70	70
Total Nonoperating Expenses	-	210	70	70
Net Income before Operating Transfers	-	3,772,990	827,858	867,725
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	3,772,990	827,858	867,725

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
ACTIVITIES:				
Receipts from Customers	-	521,712	949,290	623,890
Receipts from facility fees	-	5,268,640	2,556,840	2,556,840
Payments to and for Employees	-	(1,031,093)	(1,370,382)	(1,219,505)
Payments to Vendors	-	(634,593)	(997,597)	(779,376)
Payments for interfund services	-	(107,624)	(117,600)	-
a. Net cash provided by (or used for) operating activities	-	4,017,042	1,020,551	1,181,849
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(3,620,639)	(485,000)	(485,000)
Funded Cap Reserve	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Payments of capital related debt	-	(6,086)	(6,295)	(6,295)
Payment of interest	-	(210)	(70)	(70)
c. Net cash provided by (or used for) capital and related financing activities	-	(3,626,935)	(491,365)	(491,365)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased	-	-	-	-
Investments sold or matured	-	-	-	-
Investment interest received	-	5,158	11,400	11,400
d. Net cash provided by (or used in) investing activities	-	5,158	11,400	11,400
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	395,265	540,586	701,884
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	5,105,639	5,500,904	5,500,904
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	5,500,904	6,041,490	6,202,788

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,050,539	1,244,526	1,446,306	1,463,650
Engineering	580,920	949,500	1,004,500	1,018,807
Building Services	786,045	1,024,200	984,646	984,646
Total Operating Revenue	2,417,504	3,218,226	3,435,452	3,467,103
OPERATING EXPENSE				
Salaries & Wages	1,187,709	1,467,833	1,616,963	1,620,492
Employee Benefits	601,345	767,855	811,399	819,935
Services & Supplies	726,776	892,921	959,570	958,337
Utilities	9,975	11,520	9,910	9,910
Insurance	14,809	15,800	16,600	16,600
Professional Services	-	-	15,000	16,575
Depreciation/Amortization	12,561	12,600	9,876	9,876
Total Operating Expense	2,553,175	3,168,529	3,439,318	3,451,725
Operating Income or (Loss)	(135,671)	49,697	(3,866)	15,378
NONOPERATING REVENUES				
Interest Earned			(456)	(456)
Total Nonoperating Revenues	-	-	(456)	(456)
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers				
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(135,671)	49,697	(4,322)	14,922

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Interfund Services Provided	2,420,056	3,218,226	3,435,452	3,467,103
Payments to Vendors	(746,237)	(920,241)	(1,001,080)	(1,001,422)
Payments to Employees	(1,799,373)	(2,235,688)	(2,428,362)	(2,440,427)
a. Net cash provided by (or used for) operating activities	(125,554)	62,297	6,010	25,254
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment interest received	-	-	(456)	(456)
d. Net cash provided by (or used in) investing activities	-	-	(456)	(456)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(125,554)	62,297	5,554	24,798
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	125,554	-	62,297	62,297
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	62,297	67,851	87,095

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2022	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	07/18/12	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 384,705	\$ 4,328	\$ 384,705	\$ 389,033
							\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 6,295	\$ 71	\$ 6,295	\$ 6,366
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/02	1/1/2023	3.14375%	\$ 125,609	\$ 2,969	\$ 125,609	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	09/09/04	7/1/2025	3.082%	\$ 374,341	\$ 10,750	\$ 102,897	\$ 113,647
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	08/01/06	1/1/2026	2.725%	\$ 873,344	\$ 20,026	\$ 187,510	\$ 207,536
St of NV Water DW-1201	2	20	\$ 3,000,000	03/16/12	1/1/2032	2.39%	\$ 1,710,967	\$ 39,981	\$ 153,391	\$ 193,372
Total for the Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 3,475,261	\$ 78,125	\$ 960,407	\$ 1,038,532

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement Dist Budget Fiscal Year 23
(Local Government)

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Utilities	8	1,000,000
SUBTOTAL			-			1,000,000
SPECIAL REVENUE FUNDS						
SUBTOTAL			-			-

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2022-2023

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

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS Utilities	General Fund	19	1,000,000			
SUBTOTAL			1,000,000			-
INTERNAL SERVICE						
SUBTOTAL			-			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			1,000,000			1,000,000

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 12

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2022-23	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Davis Farr, LLP	03/31/21	12/31/25	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	03/01/21	12/31/23	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	05/01/19	04/30/25	65,000	65,000	Federal Legislative Advocate
4	CC Cleaning	11/01/19	10/31/22	70,000	70,000	Cleaning Services for District venues
5	CC Cleaning	11/01/19	10/31/22	39,000	39,000	Cleaning Services for District venues
6	Wells Fargo Banking Services	07/01/18	06/30/23	36,000	-	Bank account fees before earnings allowance
7	High Sierra Patrol	10/01/17	TBD	55,000	55,000	Security Services
8	Sierra Office Solutions	05/21/21	05/20/26	8,870	8,870	LAN, Network, and Desktop Copier Supplies and Maintenance
9	AT&T Ethemet	06/29/15	TBD	195,000	195,000	Ethernet Provider
10	Xerox	01/01/18	TBD	10,000	10,000	Contract Support for Admin Copier
11	Sierra Office Solutions	01/01/18	TBD	17,000	17,000	Contract Support for PW Copier
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			695,870	659,870	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@lvgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2022-2023	Proposed Expenditure 2023-2024	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Incline Spirits, Inc.	05/11/11	09/30/22		\$ -	\$ -		4.8	\$15	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	05/15/19	09/03/22		\$ -	\$ -		No Employees Displaced		District is paid a fee to operate concession
3	Massage Therapist		Fiscal Year		\$ 14,000			0.5		Licensed Prof.
4	Umpires		Fiscal Year		\$ 2,800			0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year		\$ 1,800			0.06		Infrequent schedule
6										
7										
8	Total				\$ 18,600					

Attach additional sheets if necessary.