

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
DISTRICT OVERALL
SOURCES AND USES BY OBJECT FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ 1,533,905	\$ 1,604,615	\$ 1,690,000	\$ 1,697,807	\$ 1,787,000
Consolidated Taxes	1,649,920	1,708,093	1,750,000	1,751,692	1,752,383
Charges for Services	27,643,676	31,814,592	30,489,000	29,588,263	32,191,592
Facility Fee - Operations	2,451,609	3,613,583	2,709,067	2,709,330	2,422,225
Facility Fee - Capital	3,002,675	2,811,012	3,624,387	3,624,387	3,911,492
Facility Fee - Debt Service	1,317,238	337,604	417,748	417,898	417,898
Investment income	252,402	846,169	537,000	467,000	343,650
Miscellaneous Revenues	242,424	164,855	141,000	112,761	120,530
Intergovernmental	37,220	31,570	40,000	40,400	69,700
Interfund	3,442,411	3,502,773	3,338,000	3,394,917	3,662,947
Central Services	1,094,000	1,169,400	1,367,400	1,367,400	1,471,440
Capital Grants & Insurance	356,709	31,958	1,625,000	923,800	-
Use of Fund Balance	950,000	1,169,945	2,335,000	7,027,765	1,075,000
Total Sources	43,974,189	48,806,169	50,063,602	53,123,420	49,225,857
Uses:					
Salaries & Wages	12,730,481	13,678,439	14,123,000	14,259,576	14,833,302
Employee Benefits	4,525,545	4,799,600	5,395,000	5,720,255	5,981,796
Total Personnel	17,256,026	18,478,039	19,518,000	19,979,831	20,815,098
Professional Services	403,464	447,968	531,470	513,000	551,500
Services & Supplies	7,957,119	8,311,481	8,587,000	8,671,369	9,209,207
Insurance	925,881	1,138,930	667,760	665,980	700,020
Utilities	2,249,442	2,242,251	2,303,800	2,388,308	2,435,197
Cost of Goods Sold	1,452,803	1,708,396	1,677,000	1,653,375	1,947,134
Central Services	1,094,000	1,169,400	1,367,400	1,367,400	1,471,440
Defensible Space	190,457	200,000	200,000	200,000	200,000
Total Services & Supplies	14,273,166	15,218,426	15,334,430	15,459,432	16,514,498
General Fund Cap. Exp.	113,813	121,257	340,000	686,445	370,150
Int. Serv. Cap. Exp.	26,719	-	-	-	5,000
Utility Fund Cap. Exp.	7,037,423	2,816,092	3,900,000	5,861,400	5,186,500
Comm. Services Cap. Exp.	3,905,926	6,043,500	7,283,002	8,886,502	4,159,900
Beach Cap. Exp.	221,248	284,298	200,000	990,050	483,600
Utility Debt Service	643,133	643,134	643,135	643,134	643,134
Comm. Serv. Debt Service	1,285,340	381,401	384,354	384,354	383,172
Beach Debt Service	6,237	6,241	6,241	6,289	6,270
Total Capital & Debt Serv.	13,239,839	10,295,923	12,756,732	17,458,174	11,237,726
Total Uses	44,769,031	43,992,388	47,609,162	52,897,437	48,567,322
Net Sources (Uses)	\$ (794,842)	\$ 4,813,781	\$ 2,454,440	\$ 225,983	\$ 658,535

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FYE June 30, 2020**

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

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

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

Services Provided

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

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

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

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

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FYE June 30, 2020**

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

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

Items of Note for Budgeting Fiscal Year 2020-2021

Revenue/Sources

Revenue/Sources are proposed at a 9% increase versus 2019/2020 Budget.

Some important matrix:

- 8% increase of all Daily Green fee rates compared to 2019
- 10% increase of all Play Passes compared to 2019
- 15% increase of Daily Range fees compared to 2019
- 5% increase in play compared to 2019
- 7% increase in sales for F&B (plus incremental price adjustments)
- 10% increase in Events/Banquet sales (rates remain same)
- 12.6% increase in Merchandise sales

Uses

- Increased 7.8% budget to budget which includes Personnel, Central Services, Insurance and Utilities
- Personnel increased by 7.1% budget to budget due to rightsizing of staffing wages and employee fringe to compete and retain staff. Also, allocation of Director of Golf/Community Services which was not budgeted last year.
- Services and Supplies are being proposed at a 5.2% increase, mainly due to Janitorial Services (\$18,950), Tree work (\$13,000), Golf Operating (\$4000 several items were inadvertently left out of last year's budget, this number is now closer to historical numbers), Fleet (\$21,915) Banking Fees (\$35,148 higher revenue projections), Operating F&B (\$6300 supplies based on formula with more business) and rising costs in the marketplace.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 CHAMPIONSHIP GOLF
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	3,763,012	3,952,990	4,570,000	4,516,321	5,071,084
Facility Fee	180,056	217,866	172,000	172,263	32,812
Investment income	-	-	-	-	-
Miscellaneous Revenues	29,334	17,032	7,000	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	3,972,402	4,187,888	4,749,000	4,688,584	5,103,896
Uses:					
Salaries & Wages	1,450,745	1,509,876	1,635,000	1,592,508	1,739,948
Employee Benefits	378,678	383,157	470,000	512,154	524,010
Total Personnel	1,829,423	1,893,033	2,105,000	2,104,662	2,263,958
Professional Services	7,273	6,632	7,000	7,860	7,980
Services & Supplies	957,431	989,286	1,015,000	1,056,265	1,113,183
Insurance	38,909	45,516	67,000	67,200	75,180
Utilities	207,188	221,553	230,000	226,160	231,960
Cost of Goods Sold	837,876	940,504	1,036,000	1,004,692	1,152,375
Central Services	177,600	188,900	236,800	236,800	254,820
Defensible Space	-	-	-	-	-
Total Services & Supplies	2,226,277	2,392,391	2,591,800	2,598,977	2,835,498
Total Uses	4,055,700	4,285,424	4,696,800	4,703,639	5,099,456
Net Sources (Uses)	\$ (83,298)	\$ (97,536)	\$ 52,200	\$ (15,055)	\$ 4,440

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 COMBINED CHAMP GOLF F&B AND BANQUETS
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,441,575	1,605,201	1,909,000	1,879,100	2,060,400
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	1,441,575	1,605,201	1,909,000	1,879,100	2,060,400
Uses:					
Salaries & Wages	498,100	529,046	611,000	587,396	696,835
Employee Benefits	119,482	129,710	161,000	186,630	217,393
Total Personnel	617,582	658,756	772,000	774,026	914,228
Professional Services	-	-	-	-	-
Services & Supplies	175,183	206,404	231,000	230,624	230,575
Insurance	-	-	-	-	-
Utilities	23,234	26,619	33,900	36,870	37,470
Cost of Goods Sold	428,350	512,745	598,000	592,500	659,800
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	626,767	745,768	862,900	859,994	927,845
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	1,244,349	1,404,524	1,634,900	1,634,020	1,842,073
Net Sources (Uses)	\$ 197,226	\$ 200,677	\$ 274,100	\$ 245,080	\$ 218,327

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 FOOD & BEVERAGE BANQUETS AND EVENTS (31-520)
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	<u>Actual</u> <u>FYE - 18</u>	<u>Actual</u> <u>FYE - 19</u>	<u>Estimated</u> <u>Actual</u> <u>FYE- 20</u>	<u>Approved</u> <u>Budget</u> <u>FYE - 20</u>	<u>Proposed</u> <u>Budget</u> <u>FYE - 21</u>
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	274,464	1,235,000	1,175,100	1,303,600
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	-	274,464	1,235,000	1,175,100	1,303,600
Uses:					
Salaries & Wages	-	44,399	325,000	301,375	396,657
Employee Benefits	-	7,939	98,000	123,191	150,642
Total Personnel	-	52,338	423,000	424,566	547,299
Professional Services	-	-	-	-	-
Services & Supplies	-	18,266	130,000	133,596	116,045
Insurance	-	-	-	-	-
Utilities	-	5,948	17,000	13,930	19,330
Cost of Goods Sold	-	91,911	400,000	375,800	429,400
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	-	116,125	547,000	523,326	564,775
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	-	168,463	970,000	947,892	1,112,074
Net Sources (Uses)	\$ -	\$ 106,001	\$ 265,000	\$ 227,208	\$ 191,526

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FYE June 30, 2020**

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

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

Service Metrics	Actual <u>2018/19</u>	Budgeted <u>2019/20</u>	Planned <u>2020/21</u>
<u>Season/Service Period</u>			
Opening Date	05/18/18	05/28/19	05/25/20
Closing Date	10/8/18	09/15/19	10/11/20
<u>Service Measure</u>			
Rounds Played	16,062	16,500*	18,442
		*Not open full year	
<u>Staffing</u>			
FTE's	11.2	11.2	11.7

Services Provided

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

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

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

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FYE June 30, 2020**

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

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

Items of Note for Budgeting Fiscal Year 2019-20

Revenue/Sources

- Revenues are being proposed at a 9% increase versus 2019/2020 budget.

Some important matrix

- 9% increase of all Daily Green fee rates
- 10% increase of all Play Passes
- Opening of new clubhouse
- 8% increase in play over 2018 actuals
- 26.3% increase in F&B sales
- 20% increase in Merchandise sales

Uses

- Increased 13% budget to budget which includes Personnel, Central Services, Insurance and Utilities.
- Personnel increase by 11.7% budget to budget due to rightsizing staffing wages and employee fringe to compete and retain staff, along with opening up Food and Beverage operations again at the Mountain Clubhouse. Also, allocation of Director of Golf/Community Services which was not budgeted last year.
- Services and Supplies are being proposed at a 10.5% increase, mainly due to, Janitorial Services (\$2310), Banking Fees (\$4710), Tree work (\$15,000), Fleet (\$7668), Golf Operations (\$3205 – Scorecards, Rental set replacements, Tees, etc., *not budget last year*), Fuel (\$8400), and rising costs in the marketplace.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
MOUNTAIN GOLF
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	629,122	690,668	615,000	678,573	922,166
Facility Fee	327,375	328,831	328,120	328,120	221,481
Investment income	-	-	-	-	-
Miscellaneous Revenues	59,215	42,739	39,000	38,932	40,890
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	1,015,712	1,062,238	982,120	1,045,625	1,184,537
Uses:					
Salaries & Wages	327,821	340,012	355,000	372,113	432,056
Employee Benefits	88,958	93,523	103,000	115,629	119,791
Total Personnel	416,779	433,535	458,000	487,742	551,847
Professional Services	3,828	1,437	2,000	4,140	4,170
Services & Supplies	327,292	322,832	340,000	315,732	352,789
Insurance	18,355	15,782	18,000	18,000	17,280
Utilities	82,546	87,535	90,000	88,840	91,760
Cost of Goods Sold	76,071	51,521	58,000	59,423	105,100
Central Services	47,300	47,800	54,000	54,000	58,140
Defensible Space	-	-	-	-	-
Total Services & Supplies	555,392	526,907	562,000	540,135	629,239
Total Uses	972,171	960,442	1,020,000	1,027,877	1,181,086
Net Sources (Uses)	\$ 43,541	\$ 101,796	\$ (37,880)	\$ 17,748	\$ 3,451

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2021**

Season/Service Period

Diamond Peak Ski Resort, offers 1,840 feet of vertical terrain, 655 skiable acres with 30 runs, open glade and tree skiing/riding while providing a value priced ski and riding venue with additional preferred pricing for residents. Winter operations serve an average of 110,000 visitors per year, a typical ski season runs from December to April. During the off season, April – November, extensive maintenance programs and best practices are performed on the equipment infrastructure and facilities including ski lifts, snowmaking, slope erosion control and brushing.

<u>Service Measures</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Planned 2020/21</u>
Opening Date	12/13/18	12/12/19	12/10/20
Closing Date	4/21/19	4/12/20	4/11/21
Operating Days	131	123	123
Skier Visits	130,992	110,000	110,000

Operating Margin

Ski and Ride Center	59%	51%	56%
Child Ski Center	61%	58%	53%
Equipment Rentals	83%	77%	75%
Food & Beverage Lodge	16%	23%	24%
Snowflake	41%	29%	33%
Hyatt Sport Shop	71%	71%	69%

Full Time Equivalent Staffing Levels

<u>SM/S/PT/PTYR:</u>			
FTE's	64.56	58	61.60
<u>FTYR:</u>			
FTE's	15.15	15	14.34
Total FTE's	79.71	73	75.94

Services Provided

Administration:

- General Management
- Reception Administration
- Marketing / Sales and Coordination

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2021**

Operations:

- Tickets and Revenue
- Food and Beverage
- Ski School / Child Ski Center
- Ski and Snowboard Rentals
- Mountain Operations
- Lift Operations and Maintenance
- Slope Operations and Maintenance
- First Aid and Safety Patrol Response
- Facility Operations and Maintenance
- Parking and Shuttle Transportation
- Retail Sport Shop
- Hyatt Sport Shop

Compliance:

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

Items of Note for Budgeting Fiscal Year 2020-2021

Revenue – The ski area is projecting a 12% increase overall from revenue generating operations as compared to the 2019/2020 operating budget. The proposed budgeted has identified an increase in Tickets and Pass revenue due to the increase in volume of season pass sales and rate adjustments. We are also proposing revenue increases within Food and Beverage and Skiing Services departments related to pricing and rate adjustments. A detail of revenue sources are provide within the following pages of this summary.

Facility Fee - The proposed facility fee of \$1,640,600 is consistent with the approved amount within the 2019/2020 budget. The proposed fee will allow the ski area venue to **contribute** a sum of \$200.00 a parcel unit to other Community Services venues within the District.

Community Value – As we project rate increases throughout the resort, there are no proposed rate changes to resident pricing while providing a current 72% rack rate discount on daily tickets as well as an overall projected \$796,300 value to the community

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2021**

through product discounts in fiscal year 2020/2021. The resident picture pass holder daily ticket purchaser will pay \$25.00 for an adult ticket and be provided a discount of up to a \$100.00 or more as compared to other ski resorts in the area.

Staffing – One of the most strategic items that the ski area focuses on is the recruitment and retention of employees. The ski area staff, including District Human Resources staff, meet twice a month year round analyzing and planning recruitment efforts, retention tactics as well as compensation. Included in the operating budget is a proposed 6% increase in total personnel cost from the approved 2019/20 budget or a 5% increase from the actual total personnel cost for the 2018/2019 fiscal year, which during that time ski area front line staff were at a pay rate of \$12.50 an hour.

The increase in personnel cost is directly related to the front line staff hourly rate change from \$13.00 to \$14.00 an hour. This rate adjustment addresses aligning ourselves with other ski resorts in the area and an increase from the current California minimum wage of \$13.00 an hour to \$14.00 beginning on January 1, 2021. During winter operations the ski area employs over 320 staff members to provide the services to our community members and guests. Within the total, there are fourteen FTYR staff members including three within food and beverage during the winter season. There are four seasonal managers that direct and oversee the Ski and Ride Center, Child Ski Center, Equipment Rental and Ski Patrol / First aid departments. During the non-operating season the ski area employs eleven FTYR staff members including three in marketing and up to six seasonal maintenance workers.

The table provides actual, planned and proposed staff hours worked by fiscal year.

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Planned 2019/20	Proposed 2020/21
Salary	31,199	26,118	30,135	42,710	32,079
Hourly	133,480	139,676	135,459	111,540	125,876
Total	164,679	165,794	165,594	154,250	157,955

Service & Supplies – The proposed 4% increase from 2019/2020 approved amount reflects all expenditures of operating supplies for food and beverage, supplies for the facilities, janitorial, snow removal, fuel, trash, as well as the ongoing maintenance of ski lifts, building facilities, snowmaking facilities, safety equipment, over the snow vehicles and rolling stock equipment. Costs of reoccurring expenses on equipment maintenance programs and daily operational expenses contribute to the overall increase of service and supplies.

Overall – We are proposing a 7% increase within the total of all services and supplies line items and a 6% increase within all expenditures including total personnel costs with

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FYE June 30, 2021**

total revenues projecting a 12% increase from the approved 2019/2020 budget. The 110,000 skier visits we are projecting for the 2020/2021 fiscal year is a close assumption knowing 6 out of 10 years are low based on historical skier visit counts.

Diamond Peak Key Economic Indicators				
Indicator/Metric	Actual 1 year ago	Approved Budget 2019/20	Proposed Budget 2020/21	Variance
Ski Area Characteristics				
Season Length (days)	131	123	123	
Skiable Terrain (acres)	655	655	655	
Skier Visits	130,992	110,000	110,000	
VTF/Hr (000)	6,114	6,114	6,114	
Ski Area Economic Characteristics				
Adult Weekend Ticket Price	\$99.00	\$104.00	\$104.00	\$0.00
Adult Season Pass Price	\$479.00	\$489.00	\$489.00	\$0.00
Child Season Pass Price	\$199.00	\$209.00	\$209.00	\$0.00
Summary Financial Data				
Profit (Loss)	\$2,544,437	\$103,981	\$567,960	\$463,979
Operating Profit Margin	24.5%	1.4%	6.6%	5%
Profit (Loss) / Skier Visit	\$19.42	\$0.95	\$5.16	\$4.2
Revenue Sources & Analysis				
Ticket Sales (including season passes)	\$6,248,479	\$4,687,600	\$5,259,900	\$572,300
Lessons	\$1,925,550	\$1,663,320	\$1,753,358	\$90,038
Food & Beverage	\$1,884,604	\$1,449,500	\$1,690,900	\$241,400
Equipment Rentals	\$1,298,697	\$1,094,200	\$1,134,500	\$40,300
Retail-Hyatt	\$421,539	\$327,700	\$348,077	\$20,377
Misc. Operating Rev	\$131,213	\$87,629	\$76,725	-\$10,904
Facility Fee	-\$1,534,698	-\$1,640,600	-\$1,640,600	\$0
Total Revenue	\$10,375,384	\$7,669,349	\$8,622,860	\$953,511
Total Rev / Skier Visit	\$79.21	\$69.72	\$78.39	\$8.67
Ticket Rev / Skier Visit	\$47.70	\$42.61	\$47.82	\$5.20
Ticket Yield*	48.2%	41.0%	46.0%	\$0.05
Lesson Rev / Skier Visit	\$14.70	\$15.12	\$15.94	\$0.82
Food & Beverage / Skier Visit	\$14.39	\$13.18	\$15.37	\$2.19
Rentals / Skier Visit	\$9.91	\$9.95	\$10.31	\$0.37
Retail / Skier Visit	\$3.22	\$2.98	\$3.16	\$0.19
Misc. Operating Rev/Skier Visit	\$1.00	\$0.80	\$0.70	-\$0.10
Ticket Rev / Total Rev	60.2%	61.1%	61.0%	0%
Lesson Rev / Total Rev	18.6%	21.7%	20.3%	-1%
Food & Beverage Rev / Total Rev	18.2%	18.9%	19.6%	1%
Rental Rev / Total Rev	12.5%	14.3%	13.2%	-1%
Retail Rev / Total Rev	4.1%	4.3%	4.0%	0%
Misc. Operating Rev / Total Rev	1.3%	1.1%	0.9%	1%
Expenses & Analysis				
Cost of Goods Sold	\$564,528	\$424,000	\$529,100	\$105,100
Direct labor + Taxes	\$3,997,784	\$3,955,792	\$4,186,514	\$230,722
Other Operating Expenses	\$3,268,635	\$3,185,576	\$3,339,286	\$153,710
Total Operating Expenses	\$7,830,947	\$7,565,368	\$8,054,900	\$489,532
Total Expenses / Skier Visit	\$59.78	\$68.78	\$73.23	\$4.45
Cost of Goods Sold / Skier Visit	\$4.31	\$3.85	\$4.81	\$0.96
Direct labor / Skier Visit	\$30.52	\$35.96	\$38.06	\$2.10
Cost of Goods Sold / Total Expenses	7.2%	5.6%	6.6%	1.0%
Direct labor / Total Expenses	51.1%	52.3%	52.0%	-0.3%

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
SKI
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	9,155,646	11,778,871	10,025,000	9,222,320	10,148,735
Facility Fee	(1,636,874)	(1,534,698)	(1,640,600)	(1,640,600)	(1,640,600)
Investment income	23,220	40,320	24,000	-	22,500
Miscellaneous Revenues	74,119	75,437	71,000	71,429	77,240
Intergovernmental	-	-	-	-	-
Interfund	10,329	15,456	10,000	16,200	14,985
Central Services	-	-	-	-	-
Total Sources	7,626,440	10,375,386	8,489,400	7,669,349	8,622,860
Uses:					
Salaries & Wages	2,767,963	3,072,710	2,970,000	2,970,495	3,135,849
Employee Benefits	847,817	925,074	980,000	985,297	1,050,665
Total Personnel	3,615,780	3,997,784	3,950,000	3,955,792	4,186,514
Professional Services	35,800	25,313	23,000	23,400	23,700
Services & Supplies	1,808,998	2,143,376	1,970,000	1,973,731	2,058,216
Insurance	199,812	205,695	195,000	195,400	212,700
Utilities	609,003	558,751	600,000	604,945	627,070
Cost of Goods Sold	450,634	564,528	424,000	424,000	529,100
Central Services	304,300	335,500	388,100	388,100	417,600
Defensible Space	-	-	-	-	-
Total Services & Supplies	3,408,547	3,833,163	3,600,100	3,609,576	3,868,386
Total Uses	7,024,327	7,830,947	7,550,100	7,565,368	8,054,900
Net Sources (Uses)	\$ 602,113	\$ 2,544,439	\$ 939,300	\$ 103,981	\$ 567,960

**Incline Village General Improvement District
Marketing & Sales Department – Executive Summary
Operating Budget FYE June 30, 2021**

Season/Service Period

The Marketing & Sales Department is available 365 days a year and operates primarily out of the Diamond Peak Skier Services Building. Marketing and Sales support services are offered daily to the District’s Community Services venues, as well on an as-needed basis for the District’s other departments.

As part of the marketing support services provided, the Marketing Department coordinates paid advertising for all of the District’s Community Services venues, utilizing a media buying agency to assist with research, strategy, placements and reconciliation of all ad buys. After issuing a Request For Proposals for media buying services in December 2018, we awarded the media buying services contract to local agency EXL Media with board approval in May 2019, with the expectation that we would not go to bid for this contract for another three to five years.

<u>Staffing</u>	Actual 2018/19	Budgeted 2019/20	Planned 2020/21
<u>SM/S/PT/PTJR:</u>			
Positions	1	1	1
FTE’s	.2	.2	.5
<u>FTJR:</u>			
FTE’s	3	3	3
Total FTE’s	3.2	3.2	3.5

Services Provided

The Marketing & Sales Department serves the IVGID Community Services venues with marketing services, graphic design, lead generation and sales outreach to promote greater utilization of the facilities by residents and visitors alike.

- Current responsibilities are listed in regular text
- *Planned additional responsibilities are listed in italics (dependent on additional part-time support)*

Diamond Peak:

- Assistance with pricing strategy
- Paid advertising strategy, planning and execution
- Social media strategy, planning and execution
- Public relations strategy, planning and execution
- Email marketing strategy, planning and execution

**Incline Village General Improvement District
Marketing & Sales Department – Executive Summary
Operating Budget FYE June 30, 2021**

- Event strategy, planning and execution
- Sales outreach to lodging/industry partners
- Group sales outreach, lead generation and coordination/fulfillment
- Strategy and fulfillment of partner ticketing programs (Liftoptia, GetSkiTickets, etc.)
- Website updates and long-range planning
- Web & social analytics reporting
- Graphic design
- Video production & photography
- Snow reporting

Incline Village Golf Courses:

- Paid advertising strategy, planning and execution
- Social media strategy, planning and execution
- Public relations strategy, planning and execution
- Email marketing strategy, planning and execution
- Event support
- Sales outreach to lodging/industry partners
- Group sales outreach and lead generation
- Strategy and fulfillment of partner programs (Golf Moose, etc.)
- Website updates and long-range planning
- Web & social analytics reporting
- Graphic design
- *Video production & photography*

Incline Village Facilities:

- Paid advertising strategy, planning and execution
- Social media strategy and support
- Group sales outreach and lead generation
- Website updates and long-range planning
- Web & social analytics reporting
- Graphic design
- *Social media planning and measurement*
- *Video production & photography*

Incline Village Recreation & Tennis Centers:

- Paid advertising strategy, planning and execution
- Social media strategy and support
- Website updates and long-range planning

**Incline Village General Improvement District
Marketing & Sales Department – Executive Summary
Operating Budget FYE June 30, 2021**

- Web & social analytics reporting
- Graphic design support
- *Social media planning and measurement*
- *Email marketing strategy, planning and execution*
- *Video production & photography*

Admin & Other IVGID departments:

- Graphic design support
- *Video production & photography*

Items of Note for Budgeting Fiscal Year 2020-21

Staffing – The increase in overall wages are directly related to hours budgeted for a part-time Video/Photo Coordinator position and expanded scope of services to IVGID Community Services venues.

Within the hyper-competitive Lake Tahoe ski/golf/wedding/recreation marketplace, the importance of high quality photography and video content is increasing at an exponential pace. Given the limited staffing levels in the current IVGID Marketing & Sales department, we are currently unable to provide the level of photo/video support for all of the District’s recreation venues that are needed. Nor do we have the in-house photo/video expertise to compete with the other resorts and venues in the Tahoe region.

The additional budgeted hours for a part-time Video/Photo Coordinator will allow the Marketing Department to produce timely video updates about current conditions at the ski resort, special events at the golf courses, programs and events at the Recreation and Tennis Centers, and promotional content for the other IVGID recreation venues and departments including the Bike Park, Skate Park, Senior Programs, Waste Not campaigns, etc. In addition, this position would allow us to build up an archive of exceptional photography from each venue to use throughout the District’s marketing programs and communications with residents and stakeholders.

A Note on Trade Value

Both Diamond Peak Ski Resort and the Golf Courses utilize trade value to offset the cost of paid advertising programs as much as possible. At Diamond Peak, we propose to set aside \$80,000 in trade value to utilize in the place of cash for media buying. At the Golf Courses, we propose to set aside \$12,000 (\$6k Champ/\$6k Mt) in trade value to utilize in the place of cash for media buying. Doing so allows the

**Incline Village General Improvement District
Marketing & Sales Department – Executive Summary
Operating Budget FYE June 30, 2021**

District to bolster our media buying campaigns utilizing the excess capacity we have at our venues in place of cash.

The other advantage of utilizing trade instead of cash is the likelihood of breakage – i.e. unused lift tickets or golf rounds. For Diamond Peak, we assume a 60% breakage rate, meaning we budget for \$32,000 in trade value. In reality, the breakage rates for the past few seasons have been in the 75-85% range.

2018-19 Season	2017-18 Season	2016-17 Season
<ul style="list-style-type: none"> • Tickets issued = 222 • Tickets scanned = 21 • Breakage = 91% • Used = 9% 	<ul style="list-style-type: none"> • Tickets issued = 641 • Tickets scanned = 97 • Breakage = 84.9% • Used = 15.1% 	<ul style="list-style-type: none"> • Tickets issued = 805 • Tickets scanned = 167 • Breakage = 79.3% • Used = 20.7%

Meaning we are getting full value in paid advertisements for minimal value at our venues (made up of excess capacity). Pacing for 2019-20 ski season is a 90% breakage rate as of Feb. 28, 2020.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
DISTRICT-WIDE MARKETING AND COMMUNICATIONS
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	-	-	-	-	-
Uses:					
Salaries & Wages	278,997	283,405	275,000	336,398	322,317
Employee Benefits	130,628	139,614	125,000	165,239	178,139
Total Personnel	409,625	423,019	400,000	501,637	500,456
Professional Services	-	20,535	48,000	30,000	78,000
Services & Supplies	552,058	545,740	580,000	607,118	606,907
Insurance	-	-	-	-	-
Utilities	8,915	11,087	11,000	11,940	11,940
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	560,973	577,362	639,000	649,058	696,847
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	970,598	1,000,381	1,039,000	1,150,695	1,197,303
Net Sources (Uses)	\$ (970,598)	\$ (1,000,381)	\$ (1,039,000)	\$ (1,150,695)	\$ (1,197,303)

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2019**

The operating plan for Facilities provides preferred pricing for Picture Pass Holders (PPH) with the use of revenue from non-PPH events. IVGID establishes a schedule of events to support golf, community programming and Trustee meetings or general administration that represents four hundred and nine (409) of the expected five hundred and two (502) events.

Service Metrics

Season/Service Period

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

	<u>Actual</u> <u>2017/18</u>	<u>Budgeted</u> <u>2018/19</u>	<u>Planned</u> <u>2019/20</u>
<u>Service Measures</u>			
<u>(Scheduled Events)</u>			
The Chateau	354	341	329
Aspen Grove	170	176	173
<u>Staffing</u>			
Positions	4	4	4
FTE's	1.37	1.4	1.44

Services Provided

Venues

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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2019**

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

Services Provided

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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2019**

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

BANQUET SERVICE STAFF	WEDDINGS	COMMUNITY EVENTS
Ensure venue look neat, organized	Yes	Yes
Establishes contact with person in charge of event	Yes	Yes
Prepare the tables for event	Yes	Yes
Manages outside vendors	Yes	Yes
Provides food service to clients	Yes	Yes
Coordinates plated meal service to individual guest tables	Yes	Yes
Transport food to Aspen Grove	Yes	Yes
Maintain Service ware	Yes	Yes
Keeps events on timeline	Yes	Yes
Maintain cleanliness and organization throughout event	Yes	Yes
Consolidate clients' items	Yes	Yes
Washes and restocks all glassware	Yes	Yes

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FYE June 30, 2019**

Maintains organization of banquet equipment	Yes	Yes
Troubleshoots during events	Yes	Yes
Writes summary report for final charges.	Yes	Yes
Inventory, order and organize alcohol	Yes	Yes
Provides tableside alcohol service	Yes	Yes
Bar supplied and ready as necessary	Yes	Yes
Bar Captain reconciles monies collected from cash bar	Yes	Yes
Bar Captain files a summary report of all sales	Yes	Yes

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

Items of Note for Budgeting Fiscal Year 2019-20

Revenue

With the road closures and snowy weather, we have not been able to capitalize on engagement season. Because of that, tours have been down significantly. With many cancellations, this causes me concern for 2020-21. Last year, at this time, we had 33 weddings sold for fiscal year 2018-19 at The Chateau and 20 at Aspen Grove. This year we have 42 weddings sold for 2019-20 and 17 at Aspen Grove.

Budget

Facilities labor is flat.

Services and Supplies are up which is to be expected considering the age of the venues & equipment.

Changes in technology for our audio/visual equipment.

Increase in business.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FACILITIES
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	355,696	392,246	450,000	420,793	529,421
Facility Fee	147,319	308,463	131,248	131,248	41,015
Investment income	-	-	-	-	-
Miscellaneous Revenues	1,150	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	504,165	700,709	581,248	552,041	570,436
Uses:					
Salaries & Wages	80,096	76,190	85,000	89,488	88,583
Employee Benefits	38,460	37,739	41,000	47,157	47,500
Total Personnel	118,556	113,929	126,000	136,645	136,083
Professional Services	1,080	1,110	1,100	1,140	1,170
Services & Supplies	262,168	294,989	338,000	337,960	352,898
Insurance	10,341	14,573	12,240	12,240	11,820
Utilities	34,850	34,925	36,000	35,550	36,600
Cost of Goods Sold	-	-	-	-	-
Central Services	21,800	23,000	25,500	25,500	27,420
Defensible Space	-	-	-	-	-
Total Services & Supplies	330,239	368,597	412,840	412,390	429,908
Total Uses	448,795	482,526	538,840	549,035	565,991
Net Sources (Uses)	\$ 55,370	\$ 218,183	\$ 42,408	\$ 3,006	\$ 4,445

**Incline Village General Improvement District
Recreation Center & Community Programming – Executive Summary
Operating Budget FYE June 30, 2021**

Service Metrics/Service Period

The Recreation Center is open 364 days out of the year from 6am – 9pm, Monday – Friday and 7am – 8pm, Sat/Sun. Over 90 Community Recreation Programs are offered daily on a year-round basis for all ages and every demographic.

Service Measures (total visits)

	Actual	Budgeted	Budgeted
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
Recreation Center	288,473	325,000	300,000
Aquatics	64,392	68,000	66,000
Youth and Family Programs	8442	3500	3500
Youth & Adult Sports	6625	7000	7200
Senior Programs	12,194	11,800	12,300
Fitness, Health & Wellness	31,957	30,500	32,000
Total	412,083	445,800	421,000

Staffing

Recreation Center			5.89
Fitness, Health & Wellness			3.24
Aquatics			8.33
Youth & Family Programs			2.17
Youth & Adult Sports			1.90
Senior Programs			3.77
Recreation Counter			.38
Total FTE	25.10	25.03	25.68

Services Provided

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

**Incline Village General Improvement District
Recreation Center & Community Programming
Service Level Outline
Operating Budget FYE June 30, 2021**

RECREATION CENTER – Open 364 days of the year

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

Community Programming – FITNESS, HEALTH & WELLNESS

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

Community Programming – AQUATICS

Service Provided	Ages	Frequency
Lifeguard Operations – RC	NA	Daily – 2 Lifeguards on duty during operating hours
Lifeguard Operations - Beaches	NA	Memorial Day – Labor Day Weekends
Lifeguard Operations – BC	NA	Mid May – Late September
Group Swim Lessons – RC	6mo +	Year Round
Group Swim Lessons – BC	6mo+	June – August (IVGID Passholders)
Private Swim Lessons	6mo+	Year Round
Swim Team	6+	Year Round Mon - Thu
Swim Around Tahoe	All Ages	Daily
Masters Swimmers	All Ages	Daily
Lifeguard Training Class	15+	Weekends May/June
CPR Certification	Staff	When Needed
WSI Swim Instructor Training	16+	Weekends May/June
Jr Lifeguard Training	10 – 14	6 3 hours sessions

Community Programming – SENIORS

Service Provided	Ages	Frequency
Hiking Series	55+	Tuesday's May - November
Digital Photo	55+	Once Monthly Year Round
Ski Clinics	55+	Wednesday's January - April
Bocce Ball	Adult/Senior	Wednesdays June - August
Moonlight Hikes	Adult/Senior	Full Moons May - June
Conversation Cafe	Adult/Senior	Thursdays Year Round
Field Trips & Outings	55+	Once Monthly
Incliners	49+	Year Round
Veterans Club	NA	Year Round
Community Events	All Ages	Year Round
Senior Transportation	55+	Daily
Snowshoe Hikes	55+	Tuesday's December - April

Community Programming – YOUTH & ADULT SPORTS

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

Community Programming – YOUTH & FAMILY PROGRAMMING

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECREATION AND COMMUNITY PROGRAMMING
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,289,952	1,364,045	1,320,000	1,285,209	1,364,897
Facility Fee	1,039,415	1,308,670	1,173,029	1,173,029	1,222,247
Investment income	-	-	-	-	-
Miscellaneous Revenues	1,247	3,483	-	-	-
Intergovernmental	17,000	17,000	17,000	17,000	17,000
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	2,347,614	2,693,198	2,510,029	2,475,238	2,604,144
Uses:					
Salaries & Wages	1,093,852	1,156,579	1,210,000	1,164,024	1,260,756
Employee Benefits	319,199	321,005	355,000	368,533	394,888
Total Personnel	1,413,051	1,477,584	1,565,000	1,532,557	1,655,644
Professional Services	5,400	5,550	5,700	5,700	5,850
Services & Supplies	496,034	485,452	560,000	560,046	563,979
Insurance	37,623	50,559	57,600	57,600	55,920
Utilities	135,239	133,041	145,000	145,360	144,640
Cost of Goods Sold	43,756	39,086	40,000	49,860	44,559
Central Services	101,000	105,700	124,000	124,000	133,440
Defensible Space	-	-	-	-	-
Total Services & Supplies	819,052	819,388	932,300	942,566	948,388
Total Uses	2,232,103	2,296,972	2,497,300	2,475,123	2,604,032
Net Sources (Uses)	\$ 115,511	\$ 396,226	\$ 12,729	\$ 115	\$ 112

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 SENIOR PROGRAMMING (46-820)
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	48,559	53,394	54,000	46,210	62,110
Facility Fee	165,094	172,636	172,263	172,263	188,669
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	17,000	17,000	17,000	17,000	17,000
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	230,653	243,030	243,263	235,473	267,779
Uses:					
Salaries & Wages	131,808	155,053	158,000	156,804	171,640
Employee Benefits	36,833	40,617	44,000	44,433	48,847
Total Personnel	168,641	195,670	202,000	201,237	220,487
Professional Services	-	-	-	-	-
Services & Supplies	35,829	35,456	37,000	36,965	41,990
Insurance	1,615	-	-	-	-
Utilities	1,023	1,033	1,000	1,080	1,080
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	38,467	36,489	38,000	38,045	43,070
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	207,108	232,159	240,000	239,282	263,557
Net Sources (Uses)	\$ 23,545	\$ 10,871	\$ 3,263	\$ (3,809)	\$ 4,222

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECREATION CENTER & PROGRAMMING WITHOUT YOUTH & SENIORS
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,099,903	1,199,101	1,165,000	1,169,429	1,208,662
Facility Fee	662,934	930,515	795,691	795,691	820,300
Investment income	-	-	-	-	-
Miscellaneous Revenues	1,247	3,483	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	1,764,084	2,133,099	1,960,691	1,965,120	2,028,962
Uses:					
Salaries & Wages	723,226	813,037	863,000	827,913	888,144
Employee Benefits	194,502	206,371	234,000	244,907	260,540
Total Personnel	917,728	1,019,408	1,097,000	1,072,820	1,148,684
Professional Services	5,400	5,550	5,700	5,700	5,850
Services & Supplies	429,115	425,631	500,300	502,136	501,349
Insurance	36,008	50,559	57,600	57,600	55,920
Utilities	133,555	131,349	143,280	143,560	142,840
Cost of Goods Sold	43,216	38,501	40,000	49,860	44,559
Central Services	101,000	105,700	124,000	124,000	133,440
Defensible Space	-	-	-	-	-
Total Services & Supplies	748,294	757,290	870,880	882,856	883,958
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	1,666,022	1,776,698	1,967,880	1,955,676	2,032,642
Net Sources (Uses)	\$ 98,062	\$ 356,401	\$ (7,189)	\$ 9,444	\$ (3,680)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 YOUTH AND FAMILY PROGRAMMING (46-810)
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	107,834	80,533	62,000	34,780	52,250
Facility Fee	147,962	106,870	106,639	106,639	114,842
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	255,796	187,403	168,639	141,419	167,092
Uses:					
Salaries & Wages	152,188	104,045	102,000	92,414	105,902
Employee Benefits	52,970	42,573	38,000	38,655	43,305
Total Personnel	205,158	146,618	140,000	131,069	149,207
Professional Services	-	-	-	-	-
Services & Supplies	24,787	19,213	14,700	14,725	14,520
Insurance	-	-	-	-	-
Utilities	661	659	720	720	720
Cost of Goods Sold	540	585	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	25,988	20,457	15,420	15,445	15,240
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	231,146	167,075	155,420	146,514	164,447
Net Sources (Uses)	\$ 24,650	\$ 20,328	\$ 13,219	\$ (5,095)	\$ 2,645

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 YOUTH AND FAMILY SPORTS (46-811)
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	33,656	31,017	39,000	34,790	41,875
Facility Fee	63,425	98,649	98,436	98,436	98,436
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	97,081	129,666	137,436	133,226	140,311
Uses:					
Salaries & Wages	86,630	84,444	87,000	86,893	95,070
Employee Benefits	34,894	31,444	39,000	40,538	42,196
Total Personnel	121,524	115,888	126,000	127,431	137,266
Professional Services	-	-	-	-	-
Services & Supplies	6,303	5,152	8,000	6,220	6,120
Insurance	-	-	-	-	-
Utilities	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	6,303	5,152	8,000	6,220	6,120
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	127,827	121,040	134,000	133,651	143,386
Net Sources (Uses)	\$ (30,746)	\$ 8,626	\$ 3,436	\$ (425)	\$ (3,075)

**Incline Village General Improvement District
Parks – Executive Summary
Operating Budget FYE June 30, 2021**

Service Metrics/Season Period

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

<u>Service Measure (Visits)</u>	<u>Actual</u> <u>2018/19</u>	<u>Budgeted</u> <u>2019/20</u>	<u>Budgeted</u> <u>2020/21</u>
Scheduled Parks/Fields visits	44,050	46,200	48,000

*only tracks scheduled events

Staffing

Total FTE's	9.3	9.2	8.6
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Services Provided (Maintenance, Snow Removal, Grounds, Turf Management, Customer Service, and Trash Collection)

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

**Incline Village General Improvement District
Community Services – Parks
Service Level Outline
Operating Budget FYE June 30, 2021**

Parks – 365 Days a year

Service Provided	Frequency
Incline Park Ball Fields	3 staff during peak season April/May-August/September daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games etc...
Incline Park Batting Cage	Put up in the spring when snow does not look to happen again. Take down in the fall before snow flies. Repairs from holes as needed. Weekly surface maintenance when up.
Skateboard Park	April-October daily maintenance. Blowing or sweeping as needed, Trash/Recycling collection, litter removal, vandalism and graffiti removal.
Preston Field	1.5 staff member April-September daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games etc...
Preston Park/Playground	Same staff member for Preston field. Daily playground surfacing, BBQ maintenance, trash, and litter policing.
Village Green Community Fields and Dog Park	1 staff member during peak season. 1 shared staff member during off season. Daily checking of dog bag dispensers, emptying of bear boxes, restroom maintenance, turf care-seeding, aeration, dog waste removal, litter policing.
Aspen Grove	Same staff member as Village Green. Daily tasks include post wedding clean up litter, confetti, cake, and rose petals clean up. Bear containers emptied. Pressure washing/blowing/sweeping as needed, cleaning bird droppings on tables, and watering flower pots.
Fitness Trail	Same staff member as Village Green. Regular inspection of trail equipment, emptying bear boxes, police for litter, check for vandalism.
4 th of July Holidays	All staff stationed at Beaches and Village Green. Restroom checks every ½ hour, constant trash and recycling collection from 5am-12pm, assist with loading zone traffic, seal boats after fireworks, secure site after barge unloading is complete (2am), collect lost and found items to central location.
Ski Beach	2 staff member April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.

**Incline Village General Improvement District
Community Services – Parks
Service Level Outline
Operating Budget FYE June 30, 2021**

Parks – 365 Days a year

Service Provided	Frequency
Incline Beach	Same staff members as Ski Beach April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance.
Hermit Beach	Same staff members as Ski Beach April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.
Burnt Cedar Beach	2 staff member April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance.
Bocce Ball Court	April-October daily maintenance. Raking, leveling and adding material.
Volleyball Courts	April-October daily maintenance. Raking, leveling and adding material. Monthly Rototilling and walk behind beach raking. Staff provides a hose to customers to water court.
Group Picnic Rentals/Events/Weddings	209 Rentals in 2017. Staff prepares the site for the customer arrival by, cleaning the BBQ, emptying the bear proof containers, policing the site for litter and hazards such as rocks and pinecones. During the event as needed the bear proof containers are emptied.
Special Events Bands at the Beach/Camps/Non-picnic events/Sports activities	764 events in 2017. Staff ensures events go smoothly by preparing for them properly before they begin. Emptying bear proof containers. Field preparation for ball games, field painting for soccer or lacrosse. Adequate restroom cleaning to accommodate activity level.
Tennis Center	1 staff member During peak season. Daily maintenance year round depending on weather. During shoulder season staff blows the courts as needed. Regular maintenance occurs May-September, including Restroom cleaning, trash/recycling collection. Pumping excess water out of drain as needed.
Recreation Center	Same staff member as tennis. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
Visitors Center	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers.
NT Lions Club Disc Golf Course	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers.

**Incline Village General Improvement District
Community Services – Parks
Service Level Outline
Operating Budget FYE June 30, 2021**

Parks – 365 Days a year

Service Provided	Frequency
Rob & Robin Holman Family Bike Park	1 paid expert and same staff member as tennis. Daily maintenance year round, empty bear proof containers. Also regular maintenance depending on weather.
Administration Building	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
East & West Park	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
High School Stadium Field	Reimbursed by WCSD. Maintenance dictated by weather. Maintenance tasks - raking, aeration, mowing, and seeding, fertilization all performed June-October.
Winter Operations	Not including supervisors there is 1 staff member full time and 4-7 on call staff to assist during snow removal activities. Tasks are dictated by weather. If there is no snow customers are at the beaches and staff is required to empty bear proof containers, police site for litter, and clean restrooms more frequently. If there is snow, removal activities take place. Clearing parks facilities Rec Center, Administration, Aspen Grove, Incline Park Pathway, Dumpsters, and all bear proof containers, de-icing between storms. Snow removal can take up to a week following a storm.
Recycling	Separate dumpsters are used to collect Recycling bags and most sites. Other sites the recycling is hauled to a recycle dumpster.
Green Waste	All compostable clean green waste is collected and hauled to full circle compost. This saves money and reduces parks adding to our landfill.
Tree Management	Staff takes a proactive approach to removing hazardous trees, by pruning deadwood and removing damaged branches. The IVGID Brush crew assisted where no climbing needs to take place.
Mowing	2 staff members mow, and trim each beach once per week as needed. This drops off early and late season as turf is slow to grow in the spring and fall. Mow and trim each sports field two times per week during peak growing season

Incline Village General Improvement District
Community Services – Parks
Service Level Outline
Operating Budget FYE June 30, 2021

Parks – 365 Days a year

Service Provided	Frequency
Vehicle & Equipment Care & Condition	Use of a number of vehicles and variety of tractor attachments, tools and small equipment. Most are selected for their multifunctional uses. Parks staff delivers to and picks up equipment from Sweetwater Fleet Operations for maintenance. Borrowing of equipment from Golf includes: top-dresser, tractor, core sweeper, and mower.

**Incline Village General Improvement District
Parks
Budget Items of Note
Operating Budget FYE June 30, 2021**

Items of Note for Budgeting Fiscal Year 2020-21

Revenue/Sources

- Sources of revenue flat budget to budget. Revenue sources include Interfund transfers, facility rentals.

Uses

- Personnel costs are slightly down year on year. This is important to note as staff hourly wages continue to be increased to ensure wages are competitive in the current limited job market that the district operates within. This also includes increases for annual cost of living increases for seasonal and year round staff.
- Services & Supplies flat year on year. Staff continues to utilize new strategies to maximize use of equipment and supplies. Staff also emphasizes care and condition of district resources. These strategies have been successful in providing measures of cost control.
- Parks operating overall is \$8,000 better year on year

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
PARKS
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	48,910	46,580	53,000	62,178	65,801
Facility Fee	703,856	873,701	730,067	730,067	730,067
Investment income	-	-	-	-	-
Miscellaneous Revenues	19,854	250	9,000	-	-
Intergovernmental	20,220	14,570	23,000	23,400	21,700
Interfund	63,685	70,604	78,000	82,010	84,926
Central Services	-	-	-	-	-
Total Sources	856,525	1,005,705	893,067	897,655	902,494
Uses:					
Salaries & Wages	332,157	337,927	338,000	345,389	342,681
Employee Benefits	71,527	75,544	75,000	85,289	86,061
Total Personnel	403,684	413,471	413,000	430,678	428,742
Professional Services	1,080	1,110	1,100	1,140	1,170
Services & Supplies	268,312	258,733	288,000	303,876	302,862
Insurance	13,541	18,718	13,800	16,800	13,320
Utilities	93,082	83,907	9,600	96,485	96,485
Cost of Goods Sold	-	-	-	-	-
Central Services	38,600	39,500	42,300	42,300	45,540
Defensible Space	-	-	-	-	-
Total Services & Supplies	414,615	401,968	354,800	460,601	459,377
Total Uses	818,299	815,439	767,800	891,279	888,119
Net Sources (Uses)	\$ 38,226	\$ 190,266	\$ 125,267	\$ 6,376	\$ 14,375

**Incline Village General Improvement District
Beaches – Executive Summary
Operating Budget FYE June 30, 2021**

Service Metrics/Season Period

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

<u>Service Measure (Visits)</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
Overall Beach Visits	192,321**	191,849	192,000
Food & Beverage			2.74
Beach Hosts			6.45
Beach Parks			8.09
Beach Aquatics			6.75
Beach Admin			1.01
Total FTE	26.1	25.98	25.04

Services Provided

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

**Incline Village General Improvement District
Beaches
Budget Items of Note
Operating Budget FYE June 30, 2021**

Items of Note for Budgeting Fiscal Year 2020-21

Sources

- Overall revenue sources increase of \$108,000 (7%). This includes \$65,000 in admissions and fees (peak time pricing), \$14,000 in Food & Beverage, \$10,000 in rentals for Kayak and Paddleboard storage, as well as incremental increases in programming and concessions.

Uses

- Personnel is will remain flat year on year. This includes cost of living increases and wage increases in areas such as lifeguards and parks staff to ensure we remain competitive in the limited employee market.
- Services and Supplies increased \$55,000 (5.5%). This due primarily to inflationary and operational increases in Operating Supplies (\$5,500), Food & Beverage (\$6800), Central Services Cost Allocation (\$8,400), Utilities (\$12,500), Building Maintenance (\$4300) and Security (\$3,700), and Banking Fees (\$15,000).
- Beach Aquatics Revenues for swim lessons drop slightly, while wages are only increasing 1.5%. This includes in cost of living and right sizing of wages to stay competitive in the limited employee market. Services and supplies are slightly down.
- Beach Hosts Personnel decreased by \$8,000 (3%). Total Expenses decreased by \$12,000 (4.5%).
- Beach Parks Personnel remains flat year on year. Services and Supplies are increased \$11,000 (4.5%) as a result of inflationary increases in materials, supplies, and equipment. The personnel budget includes labor for increased trash collection. Overall, Beach Parks is increasing by \$9,000 year on year.

**Incline Village General Improvement District
Beaches
Service Level Outline
Operating Budget FYE June 30, 2021**

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

Service Provided	Frequency
4 Restricted Access Beaches – Burnt Cedar, Incline, Ski & Hermit Beaches	Open daily. Gates Staffed May - October
Boat Ramp Launch Services	Open daily. By appointment only November - April
Burnt Cedar Pool	Mid May – Late September
3 Volleyball Courts	Daily weather depending
Bocce Ball Court	Daily weather depending
Kayak/Paddleboard Storage	Daily
Food & Beverage Services & Concessions	Memorial Day through Labor Day. Weekends only until mid June.
Non-Motorized Watercraft Concessions	Memorial Day – Labor Day
Parks/Ground Operations	Daily
Beach Gate Hosts Operations	Daily Early May – Late September
Lifeguard Operations	Memorial Day – Labor Day. Hours increased mid-June to mid-August
Security Services	Year Round. Increased capacity during peak season
Group Picnic/Event Rentals (4 sites)	May - September
Aquatics Programming – Swim Lessons, Stand Up Paddleboard camps, Yoga at the beach, Aquacize	May - September
Full Service Restrooms	Year Round at BC & SB, seasonal at IB.
Watercraft Seal Inspections	Year Round
Playgrounds – Burnt Cedar & Incline	Year Round weather depending

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 BEACH HOSTS (39-710)
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	-	-	-	-	-
Uses:					
Salaries & Wages	202,163	221,905	203,000	213,629	210,111
Employee Benefits	47,011	43,858	41,000	46,962	42,800
Total Personnel	249,174	265,763	244,000	260,591	252,911
Professional Services	-	-	-	-	-
Services & Supplies	9,604	10,203	11,000	17,075	12,900
Insurance	-	-	-	-	-
Utilities	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	9,604	10,203	11,000	17,075	12,900
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	258,778	275,966	255,000	277,666	265,811
Net Sources (Uses)	\$ (258,778)	\$ (275,966)	\$ (255,000)	\$ (277,666)	\$ (265,811)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 BEACH AQUATICS (39-850)
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	8,046	5,969	8,000	8,000	7,000
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	8,046	5,969	8,000	8,000	7,000
Uses:					
Salaries & Wages	220,758	220,826	218,000	243,777	245,638
Employee Benefits	52,327	53,968	55,000	63,678	67,219
Total Personnel	273,085	274,794	273,000	307,455	312,857
Professional Services	-	-	-	-	-
Services & Supplies	51,440	46,314	45,000	49,745	45,940
Insurance	-	-	-	-	-
Utilities	246	157	1,000	1,080	1,080
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	51,686	46,471	46,000	50,825	47,020
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	324,771	321,265	319,000	358,280	359,877
Net Sources (Uses)	\$ (316,725)	\$ (315,296)	\$ (311,000)	\$ (350,280)	\$ (352,877)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 BEACH
 PROPOSED SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,266,613	1,492,687	1,550,000	1,488,800	1,596,800
Facility Fee - Operations	662,744	664,881	658,580	658,580	658,580
Facility Fee - Capital	301,833	302,484	302,172	302,172	302,172
Facility Fee - Debt Service	7,739	7,756	7,748	7,748	7,748
Investment income	2,288	36,188	18,000	22,500	11,250
Miscellaneous Revenues	857	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Capital Grants	-	-	-	-	-
Use of Fund Balance	-	-	-	687,878	75,000
Total Sources	2,242,074	2,503,996	2,536,500	3,167,678	2,651,550
Uses:					
Salaries & Wages	748,538	847,293	870,000	932,898	933,632
Employee Benefits	182,791	190,452	210,000	240,804	241,006
Total Personnel	931,329	1,037,745	1,080,000	1,173,702	1,174,638
Professional Services	6,998	5,500	6,000	17,700	17,850
Services & Supplies	456,373	506,461	525,000	541,743	573,175
Insurance	21,148	38,875	39,000	39,000	37,980
Utilities	116,676	130,847	134,000	126,645	139,144
Cost of Goods Sold	10,122	94,437	100,000	99,900	100,500
Central Services	77,100	92,600	110,500	110,500	118,920
Defensible Space	-	-	-	-	-
Total Services & Supplies	688,417	868,720	914,500	935,488	987,569
Beach Cap. Exp.	221,248	284,298	200,000	990,050	483,600
Beach Debt Service	6,237	6,241	6,241	6,289	6,270
Total Uses	1,847,231	2,197,004	2,200,741	3,105,529	2,652,077
Net Sources (Uses)	\$ 394,843	\$ 306,992	\$ 335,759	\$ 62,149	\$ (527)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 BEACH PARKS MAINTENANCE (39-780)
 PROPOSED OPERATING SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	-	-	-	-	-
Uses:					
Salaries & Wages	267,687	294,349	329,000	338,684	335,822
Employee Benefits	63,771	70,716	79,000	90,116	91,365
Total Personnel	331,458	365,065	408,000	428,800	427,187
Professional Services	-	-	-	-	-
Services & Supplies	180,685	191,314	193,000	198,451	200,054
Insurance	-	-	-	-	-
Utilities	38,148	51,020	48,000	41,880	51,580
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	218,833	242,334	241,000	240,331	251,634
General Fund Cap. Exp.	-	-	-	-	-
Total Uses	550,291	607,399	649,000	669,131	678,821
Net Sources (Uses)	\$ (550,291)	\$ (607,399)	\$ (649,000)	\$ (669,131)	\$ (678,821)

**Incline Village General Improvement District
Tennis Center – Executive Summary
Operating Budget FYE June 30, 2021**

Service Metrics/Season Period

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

<u>Service Measure (Visits)</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
Tennis Visits	13,082	14,683	14,500

Staffing

Total FTE’s	2.2	1.9	2.1
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Services Provided

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

**Incline Village General Improvement District
Community Services - Tennis
Service Level Outline
Operating Budget FYE June 30, 2021**

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

Service Provided	Ages	Frequency
Full Service Pro Shop/Administration	NA	Daily May - October
Daily Drop-in/6packs	All Ages	May - October
First Come First Serve Courts	All Ages	November – April (Weather Dependent)
Adult Clinics/Activities	16+	Daily May - October
Adult Camps	16+	4 Camps per Season
Youth Clinics	3 – 17	Mon – Thu May - October
Youth Camps	6 – 17	Mon – Thu late June – late August
Competitive Junior Tennis Academy	8 -17	Mon – Thu late June – late August
Adult Socials/Mixers	18+	Tue/Wed/Thu May - September
Private/Group Lessons	3+	Daily by Appt only April - November
Incline Open Tournament	12+	3 days annually in July
Special Events Activities	All Ages	10- 12 Events During Season
Pickle Ball – 8 courts	All Ages	Daily All Season
Pickle Ball Programs/Socials	All Ages	5 days weekly during season
Courts Maintenance (Blowing/Washing)	NA	Daily All season
Complimentary Coffee	NA	Daily All Season
Racquet Stringing	NA	Daily by Appointment

**Incline Village General Improvement District
Tennis Center
Budget Items of Note
Operating Budget FYE June 30, 2021**

Items of Note for Budgeting Fiscal Year 2020-21

Revenue/Sources

- Overall Revenue is projected to be slightly higher (1.5%). Revenue sources include but are not limited to memberships, daily fees, merchandise, programs, lessons, sponsorships.

Expenses/Uses

- Personnel costs decreasing by \$10,000 (6%) due to new strategies to gain staffing efficiencies within programs and lessons.
- Services and Supplies increase by \$3,000 (3%). This is related to inflationary increases in operating supplies and central services.
- Overall Tennis is better to budget year on year by \$9,000.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
TENNIS
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	145,196	153,435	156,000	156,100	158,100
Facility Fee	114,581	130,893	114,842	114,842	114,842
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	259,777	284,328	270,842	270,942	272,942
Uses:					
Salaries & Wages	120,151	136,149	135,000	139,281	128,372
Employee Benefits	19,854	26,172	26,000	29,131	29,635
Total Personnel	140,005	162,321	161,000	168,412	158,007
Professional Services	540	555	570	570	585
Services & Supplies	53,919	55,751	62,000	61,986	63,830
Insurance	2,289	2,736	3,120	3,120	3,540
Utilities	7,547	7,685	8,100	8,135	8,135
Cost of Goods Sold	13,731	13,696	15,000	15,500	15,500
Central Services	10,500	10,800	12,700	12,700	13,680
Defensible Space	-	-	-	-	-
Total Services & Supplies	88,526	91,223	101,490	102,011	105,270
Total Uses	228,531	253,544	262,490	270,423	263,277
Net Sources (Uses)	\$ 31,246	\$ 30,784	\$ 8,352	\$ 519	\$ 9,665

**Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FYE June 30, 2021**

Service Metrics/Season Period

The Community Services Administration is available 364 days a year and operates primarily out of the Recreation Counter at the Recreation Center. Administration Services related to the District’s Recreation Privileges are typically offered between the hours of 8:00am – 5:30pm daily.

<u>Service Measure (Visits)</u>	<u>Actual 2018/19</u>	<u>Budgeted 2019/20</u>	<u>Budgeted 2020/21</u>
Recreation Counter visits	144,888	148,000	145,000

Staffing

Total FTE's	3.5	3.7	4.0
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Services Provided

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

**Incline Village General Improvement District
Community Administration
Service Level Outline
Operating Budget FYE June 30, 2021**

Community Administration - Daily (364 days)

Service Provided	Frequency
Management & Administration of Ordinance 7 and the Beach Deed	Daily
Management & Administration of the District's Parcel Data	Daily
Management & Administration of Recreation Privileges	Daily
Recreation Pass & Recreation Punch Card Data & Issuance	Daily
Works directly with Commercial Property Owners/Timeshares	Daily
Works directly with title companies on change of title for all parcels	Daily
Works Directly with Property Management agencies	Daily
Sales of Daily and Exchange Beach Passes	May - October
Recreation Privileges Administrative Support for all Community Services Venues	Daily

**Incline Village General Improvement District
Community Administration
Budget Items of Note
Operating Budget FYE June 30, 2021**

Items of Note for Budgeting Fiscal Year 2020-21

Revenue/Sources

- Sources down \$20,000 in Investment Income, otherwise flat year on year.

Expenses/Uses

- Personnel increased by 3% due to inflationary cost of living increases in wages. Wages include allocations of Community Services Management, and Recreation Counter Staff primarily to administer community services operations as they relate to governance of district policies and ordinances, recreation pass and punch card issuance, and management of the district's recreation roll.
- Services & Supplies increased \$7000 (10%). Mainly due to Printing and Publishing district communication material as it relates to community services.
- Overall Community Services Administration is increasing \$26,000. This is due to reduction in investment income and increased personnel costs.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
COMMUNITY SERVICES ADMINISTRATION
PROPOSED OPERATING SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	<u>Actual</u> <u>FYE - 18</u>	<u>Actual</u> <u>FYE - 19</u>	<u>Estimated</u> <u>Actual</u> <u>FYE- 20</u>	<u>Approved</u> <u>Budget</u> <u>FYE - 20</u>	<u>Proposed</u> <u>Budget</u> <u>FYE - 21</u>
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	(758,480)	(730,819)	(750,000)	(748,600)	(738,000)
Facility Fee	913,137	1,314,976	1,041,781	1,041,781	1,041,781
Investment income	46,083	159,002	55,000	50,000	30,000
Miscellaneous Revenues	1,398	7,406	8,000	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Total Sources	202,138	750,565	354,781	343,181	333,781
Uses:					
Salaries & Wages	144,815	153,065	170,000	183,759	181,948
Employee Benefits	41,518	43,445	55,000	60,652	70,030
Total Personnel	186,333	196,510	225,000	244,411	251,978
Professional Services	6,858	-	-	-	-
Services & Supplies	42,467	41,213	49,000	71,256	79,068
Insurance	-	-	-	-	-
Utilities	7,812	8,562	8,600	8,604	8,604
Cost of Goods Sold	-	-	-	-	-
Central Services	18,800	17,000	19,800	19,800	21,300
Defensible Space	95,228	100,000	100,000	100,000	100,000
Total Services & Supplies	171,165	166,775	177,400	199,660	208,972
Total Uses	357,498	363,285	402,400	444,071	460,950
Net Sources (Uses)	\$ (155,360)	\$ 387,280	\$ (47,619)	\$ (100,890)	\$ (127,169)

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FYE June 30, 2021**

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

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

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

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

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources. The Waste Not program is located at Public Works. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not is proposing to outsource the Household Hazardous Waste (HHW) Services to an outside contractor that would perform 8 one day collection events, one Friday per month for 4-6 hours in length from April to October. A goal is to reach more second homeowners by having the collection on Fridays instead of Tuesday and Thursday. The electronic waste drop-off site at Public Works would be operated concurrently on the same day as the HHW monthly drop off day.

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

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FYE June 30, 2021**

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations. The District has a comprehensive preventative maintenance program as part of its asset management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

Water System

Ultraviolet & Ozone Water Treatment Plant able to treat up to 8.5 million gallons daily
100 Miles of Water Mains between 4" to 24"
756 IVGID Fire Hydrants and 105 Private Fire Hydrants
2,031 Gate Valves
13 Water Tanks with 7 Million Gallons of Storage
14 Water Pumping Stations with 26 Pressure Zones
Service connections to over 4,300 Water Meters

Sewer System

105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6" to 24"
1,926 Sewer Manholes
19 Sewer Pump Stations
A wastewater treatment plant able to treat up to 2.1 million gallons daily
20 Miles of Effluent Pipeline to Carson Valley
A 900 acre wetland site located in the Carson Valley for effluent water

Season/Service Period

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

Water and Sewer Service Measures

The District reads approximately 4,450 meters and prepares utility bills monthly for the following customer statistics. Water and sewer production and employee count is also provided.

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FYE June 30, 2021**

<u>Measure</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>2020-21 Planned</u>
Water Users	8,106	8105	8097
Sewer Users	8,014	8016	8007
Water Accounts Billed	4,270	4269	4272
Sewer Accounts Billed	4,178	4180	4182
Water Production (million gallons)	900	900	900
Sewer Production (million gallons)	400	380	370
Positions	34.6	34.6	34.6
FTE's	31.2	32.2	33.2

Water, Sewer and Solid Waste Items of Note for Fiscal Year 2020-21 Budget

The 2020 Utility Rate study recommendation is to increase water rates by 4.2% and sewer rates by 6.4% for a total utility rate increase of 5.5% for the average residential customer. The utility rates are scheduled for an average 4.2% increase for the next five years to meet the projections presented in this memo.

In 2019-20, total water and sewer revenues for Public Works are budgeted to be \$12.29 million and are proposed to be \$13.03 million in 2020-21 under this rate study. The total revenue increases by 6.0% which is greater than the 5.5% rate increase. The average 5.5% rate increase is contributing total new revenues of \$595,000, \$315,000 in new operating revenue and \$280,000 in new capital revenue. The utility fund has other revenue sources that are increasing including TWSA revenue, backflow revenue and work order and snow removal work order charges that totals \$145,000. There is a total increase in revenues of \$740,000 from all resources flow.

We are budgeting increases in wages and benefits at 4.7%, service and supplies at 9.1% and utility expenses at 0.3%. There is a \$31,000 service and supply expense item that is offset by a corresponding grant revenue for Microplastic outreach and education in TWSA, a \$25,000 line item for professional consultant has been added to the TWSA budget; (both offset by corresponding revenue), and \$25,000 has been added for effluent export repairs. If the \$81,000 items listed above are excluded, the service and supply increase is 4.6%. The overall operating expenses are increasing 3.7% which includes wages and benefits, service and supplies and utility charges (gas, electricity, water, sewer, trash etc.)

Waste Not is proposing to outsource the Household Hazardous Waste (HHW) Services to an outside contractor that would perform 8 one day collection events, one Friday per

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FYE June 30, 2021**

month for 4-6 hours in length from April to October. The services would be advertised in accordance with NRS with the first event in July 2020. The electronic waste drop-off site at Public Works would be operated concurrently on the same day as the HHW monthly drop off day.

Engineering Service Measures

The Engineering Division major capital projects in construction scheduled for Fiscal Year 2020-2021 include; aeration system improvements project at Water Resource Recovery Facility; electrical and pumping improvements at Sewer Pump Station #1; Tennis Center Renovation; Championship Golf Maintenance improvements; Martis Peak and Rifle Peak waterline replacement; water reservoir safety improvements; bocce courts adjacent to the Recreation Center; and remodeling the upstairs restrooms at the Recreation Center. The Engineering Division is also working on a number of capital projects that are presently in the planning and design phase. These include Mountain Golf Course Cart Path Reconstruction, the Ski Way Rehabilitation Project, Recreation Center Locker Room improvements, Burnt Cedar Swimming Pool improvements, and the second phase of the Effluent Export Pipeline Replacement Project.

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

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

The Engineering Division is currently organized with an Engineering Manager who supervises two Senior Engineers (one position currently vacant), an Engineering Technician, the Public Works Contracts Administrator (0.9 FTE) and a budgeted, but only occasionally filled, Engineering Intern.

Fleet Season/Service Period

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

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FYE June 30, 2021**

<u>Fleet Service Measures</u>	Actual	Budget	Planned
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
Preventative Maintenance	3,608	3,500	3,600
Corrective Maintenance	2,163	2,400	2,400
Projects & Fabrication	138	200	150
Other	<u>861</u>	<u>1,100</u>	<u>1,000</u>
Total Repair Activities	6770	7,200	7,150
In-shop repairs	6335	6,400	6,400
Field repairs	1031	400	600
Outside vendor repairs	26	50	50
Operator training hours	70	40	40
Mechanic training hours	225	100	200
Vehicle accidents	190	70	100
Pieces of equipment	618	616	618
<u>Fleet Staffing</u>			
Positions	7	7	7
FTE's	7	7	7

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 UTILITY FUND - SOLID WASTE
 PROPOSED SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	150,356	121,861	199,000	199,200	178,800
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	31,000
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Capital Grants	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
Total Sources	150,356	121,861	199,000	199,200	209,800
Uses:					
Salaries & Wages	37,831	44,528	49,000	49,435	54,011
Employee Benefits	17,412	20,463	28,000	29,626	29,037
Total Personnel	55,243	64,991	77,000	79,061	83,048
Professional Services	26,000	-	50,000	50,000	25,000
Services & Supplies	62,922	50,260	64,000	64,400	95,400
Insurance	-	-	-	-	-
Utilities	192	192	500	540	540
Cost of Goods Sold	-	-	-	-	-
Central Services	6,000	6,600	6,000	6,000	6,000
Defensible Space	-	-	-	-	-
Total Services & Supplies	95,114	57,052	120,500	120,940	126,940
Utility Fund Cap. Exp.	-	-	-	-	-
Utility Debt Service	-	-	-	-	-
Total Uses	150,357	122,043	197,500	200,001	209,988
Net Sources (Uses)	\$ (1)	\$ (182)	\$ 1,500	\$ (801)	\$ (188)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
UTILITY FUND
PROPOSED SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	11,748,009	12,673,889	12,500,000	12,506,569	13,072,588
Facility Fee	-	-	-	-	-
Investment income	77,280	282,484	165,000	193,500	148,500
Miscellaneous Revenues	50,020	16,506	5,000	-	-
Intergovernmental	-	-	-	-	31,000
Interfund	177,548	111,853	180,000	141,400	241,400
Central Services	-	-	-	-	-
Capital Grants	199,934	-	-	-	-
Use of Fund Balance	-	-	-	1,498,400	450,000
Total Sources	12,252,791	13,084,732	12,850,000	14,339,869	13,943,488
Uses:					
Salaries & Wages	2,505,990	2,753,074	2,760,000	2,799,411	2,869,080
Employee Benefits	1,116,230	1,198,289	1,320,000	1,407,335	1,424,516
Total Personnel	3,622,220	3,951,363	4,080,000	4,206,746	4,293,596
Professional Services	102,886	78,295	140,000	148,600	132,050
Services & Supplies	1,974,477	1,796,401	1,980,000	1,909,272	2,071,445
Insurance	184,537	172,276	197,000	197,400	203,880
Utilities	842,777	862,768	925,000	929,499	932,594
Cost of Goods Sold	20,613	4,624	4,000	-	-
Central Services	297,000	308,600	353,700	353,700	380,580
Defensible Space	95,229	100,000	100,000	100,000	100,000
Total Services & Supplies	3,517,519	3,322,964	3,699,700	3,638,471	3,820,549
Utility Fund Cap. Exp.	7,037,423	2,816,092	3,900,000	5,861,400	5,186,500
Utility Debt Service	643,133	643,134	643,135	643,134	643,134
Total Uses	14,820,295	10,733,553	12,322,835	14,349,751	13,943,779
Net Sources (Uses)	\$ (2,567,504)	\$ 2,351,179	\$ 527,165	\$ (9,882)	\$ (291)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 UTILITY FUND - WATER
 PROPOSED SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	4,938,803	5,373,246	5,174,000	5,187,305	5,385,270
Facility Fee	-	-	-	-	-
Investment income	38,640	16,390	4,000	3,000	3,000
Miscellaneous Revenues	27,301	12,261	5,000	-	-
Intergovernmental	-	-	-	-	-
Interfund	1,430	-	18,000	(14,400)	38,000
Central Services	-	-	-	-	-
Capital Grants	187,053	-	-	-	-
Use of Fund Balance	-	-	-	1,178,400	350,000
Total Sources	5,193,227	5,401,897	5,201,000	6,354,305	5,776,270
Uses:					
Salaries & Wages	1,000,049	1,165,030	1,197,000	1,197,581	1,278,667
Employee Benefits	458,279	521,136	599,000	625,458	637,575
Total Personnel	1,458,328	1,686,166	1,796,000	1,823,039	1,916,242
Professional Services	14,905	36,070	20,000	46,200	50,350
Services & Supplies	841,985	762,638	896,000	876,016	901,591
Insurance	85,075	80,486	97,000	91,800	112,020
Utilities	434,847	424,867	470,000	472,876	461,346
Cost of Goods Sold	20,613	4,624	4,000	-	-
Central Services	145,500	151,000	173,850	173,850	187,290
Defensible Space	47,615	50,000	50,000	50,000	50,000
Total Services & Supplies	1,590,540	1,509,685	1,710,850	1,710,742	1,762,597
Utility Fund Cap. Exp.	1,761,088	826,635	1,700,000	1,792,400	1,792,000
Utility Debt Service	307,020	307,020	307,020	307,020	307,020
Total Uses	5,116,976	4,329,506	5,513,870	5,633,201	5,777,859
Net Sources (Uses)	\$ 76,251	\$ 1,072,391	\$ (312,870)	\$ 721,104	\$ (1,589)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 UTILITY FUND - SEWER
 PROPOSED SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	6,354,710	6,891,415	6,812,000	6,817,064	7,196,518
Facility Fee	-	-	-	-	-
Investment income	38,640	266,094	161,000	190,500	145,500
Miscellaneous Revenues	22,719	2,805	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	176,118	111,853	162,000	155,800	203,400
Central Services	-	-	-	-	-
Capital Grants	12,881	-	-	-	-
Use of Fund Balance	-	-	-	320,000	100,000
Total Sources	6,605,068	7,272,167	7,135,000	7,483,364	7,645,418
Uses:					
Salaries & Wages	1,308,961	1,366,661	1,354,000	1,380,918	1,424,712
Employee Benefits	575,721	586,689	623,000	661,950	703,938
Total Personnel	1,884,682	1,953,350	1,977,000	2,042,868	2,128,650
Professional Services	61,981	42,225	70,000	52,400	56,700
Services & Supplies	940,497	900,233	891,000	839,231	920,849
Insurance	99,462	91,790	100,000	105,600	91,860
Utilities	406,100	436,046	452,700	454,373	468,998
Cost of Goods Sold	-	-	-	-	-
Central Services	145,500	151,000	173,850	173,850	187,290
Defensible Space	47,614	50,000	50,000	50,000	50,000
Total Services & Supplies	1,701,154	1,671,294	1,737,550	1,675,454	1,775,697
Utility Fund Cap. Exp.	5,276,335	1,989,457	2,200,000	4,069,000	3,394,500
Utility Debt Service	336,113	336,114	336,115	336,114	336,114
Total Uses	9,198,284	5,950,215	6,250,665	8,123,436	7,634,961
Net Sources (Uses)	\$ (2,593,216)	\$ 1,321,952	\$ 884,335	\$ (640,072)	\$ 10,457

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 UTILITY FUND - SOLID WASTE
 PROPOSED SOURCES AND USES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	304,140	287,367	315,000	303,000	312,000
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	1,440	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
Capital Grants	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
Total Sources	304,140	288,807	315,000	303,000	312,000
Uses:					
Salaries & Wages	159,149	176,855	160,000	171,477	111,689
Employee Benefits	64,818	70,001	70,000	90,301	53,966
Total Personnel	223,967	246,856	230,000	261,778	165,655
Professional Services	-	-	-	-	-
Services & Supplies	129,073	83,270	129,000	129,625	153,605
Insurance	-	-	-	-	-
Utilities	1,638	1,663	1,800	1,710	1,710
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	130,711	84,933	130,800	131,335	155,315
Utility Fund Cap. Exp.	-	-	-	-	-
Utility Debt Service	-	-	-	-	-
Total Uses	354,678	331,789	360,800	393,113	320,970
Net Sources (Uses)	\$ (50,538)	\$ (42,982)	\$ (45,800)	\$ (90,113)	\$ (8,970)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
INTERNAL SERVICES
PROPOSED SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	13,571	360	-	-	-
Miscellaneous Revenues	3,183	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	3,190,849	3,304,860	3,070,000	3,155,307	3,321,636
Central Services	-	-	-	-	-
Total Sources	3,207,603	3,305,220	3,070,000	3,155,307	3,321,636
Uses:					
Salaries & Wages	1,309,713	1,282,091	1,470,000	1,544,270	1,552,215
Employee Benefits	616,674	617,824	710,000	799,470	844,240
Total Personnel	1,926,387	1,899,915	2,180,000	2,343,740	2,396,455
Professional Services	13,439	-	5,000	9,000	9,000
Services & Supplies	747,197	871,783	860,000	771,317	896,822
Insurance	348,886	511,409	12,000	6,540	15,300
Utilities	10,172	10,838	11,500	11,520	11,520
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	1,119,694	1,394,030	888,500	798,377	932,642
Internal Serv. Cap. Exp.	26,719	-	-	-	5,000
Total Uses	3,072,800	3,293,945	3,068,500	3,142,117	3,334,097
Net Sources (Uses)	\$ 134,803	\$ 11,275	\$ 1,500	\$ 13,190	\$ (12,461)

**Incline Village General Improvement District
Internal Services - Fleet
Executive Summary
Operating Budget FYE June 30, 2021**

Fleet Season/Service Period

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

Fleet Service Measures

	<u>Actual</u> <u>2018/19</u>	<u>Budget</u> <u>2019/20</u>	<u>Planned</u> <u>2020/21</u>
Preventative Maintenance	3,608	3,500	3,600
Corrective Maintenance	2,163	2,400	2,400
Projects & Fabrication	138	200	150
Other	<u>861</u>	<u>1,100</u>	<u>1,000</u>
Total Repair Activities	6770	7,200	7,150
In-shop repairs	6335	6,400	6,400
Field repairs	1031	400	600
Outside vendor repairs	26	50	50
Operator training hours	70	40	40
Mechanic training hours	225	100	200
Vehicle accidents	190	70	100
Pieces of equipment	618	616	618
<u>Fleet Staffing</u>			
Positions	7	7	7
FTE's	7	7	7

The Fleet Division is currently organized with a Superintendent, five Mechanic IIs, and one Assistant Mechanic. Three of the Mechanic IIs are assigned shop foreman duties at the year-round repair facilities (Public Works, Diamond Peak, and Championship Golf).

**Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FYE June 30, 2021**

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

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

Service Metrics

Season/Service Period

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

Service Measures

Buildings Maintenance seeks to bill 75% of time for its full time staff. 90% plus for Janitorial staff.

	Actual 7-1-19 to 1-31-20 <u>2019/20</u>	Budget <u>2019/20</u>	Planned <u>2020/21</u>
Total Hours Worked	4,818.5	12,480	13,520
Billed Productive Hours	4,160.5	9,360	10,712
Percentage Hours Billed	86%	75%	79%
Total Work Orders Completed	873	1,300	1,300
Work Orders by Contractor	142	260	310
Work Orders by Contractor (%)	16%	20%	24%
Preventative Work Orders Scheduled	114	160	160
Preventative Work Orders Completed	113	140	160
Preventative Work Orders Completed (%)	99%	87%	100%

Staffing

Positions	9	7	9
FTE’s	7.5	6.5	6.75

*New positions added Building Maintenance 1 position used primarily for Public works. Fulltime Janitor and two seasonal fulltime Janitors added. Metrics are comprised of seven months so far this fiscal year compared to the current budget and the planned budget based on full twelve months. Projected we should do more work orders than budgeted both in house and contracted. The biggest difference from budgeted is preventive work

**Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FYE June 30, 2021**

orders are now completed and more of a focus, due to change in management and ideology. Total staff hours are down due to four employees making up the majority of the hours measured. Buildings one position was hired late 2019 and Janitor was hired mid-January. There hours will greatly increase total hours worked due to a jump in total staff. This addition should make year-end total hours worked much closer to originally budgeted numbers.

The Buildings Maintenance Division staffed with a Superintendent, an Assistant Superintendent, and three Buildings Maintenance Technicians. The team consists of two general maintenance technicians, one electrician and one mechanical system/plumber and one General Contractor/carpenter. The Division also has a part time, on-call (0.5 FTE) sign shop employee. Division also oversees one Fulltime year around Janitor and two seasonal fulltime Janitors.

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

Services Provided

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

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

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

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

Buildings Maintenance also oversees the District's janitorial staff consisting of one full

**Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FYE June 30, 2021**

time year around janitor and two seasonal fulltime janitors, as well as all keys, locks, and alarms for District facilities.

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

Items of Note for Budgeting Fiscal 2020-2021

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

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

**Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FYE June 30, 2021**

Service Metrics

Season/Service Period

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

<u>Service Measures</u>	<u>Actual 2018/19</u>	<u>Budget 2019/20</u>	<u>Planned 2020/21</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	12.24	12.74	13.11
Overhead Ratio (General Fund to District-wide Operating Expenses)	10%	10%	10%

Staffing (not including Trustees)

Positions	24	24	24
FTE's	23.3	23.38	23.38

Services Provided

Management and Administration:

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

Trustees:

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

Legal Compliance:

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

**Incline Village General Improvement District
General Fund
Service Level Outline
Operating Budget FYE June 30, 2021**

<u>Services Provided</u>	<u>Frequency</u>
Management and Administration:	
District Governance and Communication	Daily
Senior Team.....	Weekly
Operating & Capital Projects Administration	Daily
Human Resources.....	Monday through Saturday
Personnel Policies Manual	Ongoing maintenance
Customer Service Training	Weekly
Employee Orientation.....	Weekly
Union Relations.....	Ongoing maintenance
Health and Wellness	Ongoing programming
Safety Committee.....	Monthly meetings
Information Systems.....	24/7/365
Information Technology Support Services.....	Constant on-call or presence
Finance and Accounting.....	Monday through Friday
Risk Management & Insurance Coverage.....	Ongoing availability
Washoe County Marriage License Issuance	Week days

Trustees:

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

Items of Note for Budgeting Fiscal 2020-2021

Ad Valorem Tax – regardless of the rate, the amount budgeted will ultimately be decided by Washoe County’s determination of the tax abatement. That is announced March 25, 2020.

Staffing – there are no changes to staff levels or department assignments. The General Manager expectations have been considered. The IT Department is planning a part time position to cover on call hours that were previously paid to existing staff for the extra duty. The duties within Communications will be expanded to cover District events and provide some consistency in their design and approach.

Professional Fees – this are includes contractual services \$24,000 for legislative advocacy and \$24,000 for external communications.

Increased Investment Income – with decreases in rates by the Federal Reserve, the District is able to earn less on its investments. The decrease in the General Fund has an effect to net costs in the Central Services Cost Allocation.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
GENERAL FUND
PROPOSED SOURCES AND USES
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
Sources:					
Ad Valorem Property Tax	\$ 1,533,905	\$ 1,604,615	\$ 1,690,000	\$ 1,697,807	\$ 1,787,000
Consolidated Taxes	1,649,920	1,708,093	1,750,000	1,751,692	1,752,383
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	89,960	327,815	275,000	201,000	131,400
Miscellaneous Revenues	2,047	2,002	2,000	2,400	2,400
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	1,094,000	1,169,400	1,367,400	1,367,400	1,471,440
Use of Fund Balance	-	-	-	201,000	-
Total Sources	4,369,832	4,811,925	5,084,400	5,221,299	5,144,623
Uses:					
Salaries & Wages	1,848,640	2,013,473	2,125,000	2,125,940	2,168,182
Employee Benefits	803,839	887,376	1,050,000	1,068,804	1,149,454
Total Personnel	2,652,479	2,900,849	3,175,000	3,194,744	3,317,636
Professional Services	218,282	322,466	340,000	293,750	347,975
Services & Supplies	562,451	545,204	600,000	768,185	780,940
Insurance	50,440	62,791	53,000	52,680	53,100
Utilities	102,550	101,839	106,000	106,565	106,685
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
Total Services & Supplies	933,723	1,032,300	1,099,000	1,221,180	1,288,700
General Fund Cap. Exp.	113,813	121,257	340,000	686,445	370,150
Total Uses	3,700,015	4,054,406	4,614,000	5,102,369	4,976,486
Net Sources (Uses)	\$ 669,817	\$ 757,519	\$ 470,400	\$ 118,930	\$ 168,137