

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: FY2023-24 Budget Workshop #3

DATE: March 22, 2023

Introduction

To ensure Board input and direction throughout the budget process, a series of budget workshops are being conducted to establish district-wide budget assumptions, review and provide feedback on preliminary operating budgets and, cost-recovery targets, as well as update of the District's capital budget and multi-year capital plan.

The Board of Trustees held its first workshop on January 25th, focusing on the FY2023/24 baseline budget. A second workshop was held on February 22nd which provided an opportunity for continued discussion of the FY2023/24 budget, with a focus on the initial update of the capital budget and capital plan.

Tonight's workshop is intended to provide the Board with an opportunity to review, discuss and provide feedback on the draft, preliminary FY2023/24 budget which is continues to be updated to reflect Board direction and feedback as well as preliminary recommendations for budget modifications to be incorporated into next fiscal year's budget.

As staff continues to refine the FY2023/24 budget, Board feedback in several key areas is being sought to ensure that the budget reflects Board priorities and expectations, while providing for the resources required to support District operations, service-levels and capital investments.

Based on Board feedback and direction from tonight's workshop, the Tentative FY2023/24 Budget is schedule for the Board meeting of April 12th, and must be filed with the State Department of Taxation by April 15th. Thereafter, a public hearing has been set for May 25th, prior to Board adoption of the Final FY2023/24 Budget.

- Departmental and Venue Executive Summaries have been updated to include more specific information related to “service levels” provided as well as (where appropriate), estimates of budget impacts of modifying these selected service levels. In particular Golf where the board has indicated doing somewhat of a deep dive into service levels.
- Included as an attachment to the Executive Summary for Parks & Recreation (fund 350) is a list of all programs by operating divisions including Seniors, Youth & Family, Aquatics, Adults, and Fitness, Health & Wellness.
- Line Item Budgets – in addition to summary budget information provided for each fund/department/venue, a line item detail of the preliminary budget is included. This detail contains all line items, including detail for Supplies and Services.
- Listing of Professional Services contracts included in FY2023/24 Preliminary Budget.
- Per Board request, Trustees are also being provided with electronic versions of the source documents included in the Board packet for the budget workshop

District managers will be presenting information specific to the budgets within their departments and venue purview, and will focus on those areas where Board feedback is most helpful in informing development of each individual budget. The following provides a list of specific topic areas where Board direction is requested:

Board Decision Points:

General Fund:

- Funding levels to be included specific to:
 - State lobbying / advocacy – (deleted in Preliminary Budget)
 - Membership: League of Nevada Cities (deleted in Preliminary Budget)
 - Contract Services
 - FlashVote (surveys and training)
 - Management consulting services
 - Audit Committee
- Dog Park (CIP) – funding level and timing
- Boardroom Upgrades (technology / set-up).
- Administration Bldg. – Needs assessment / planning

Community Services:

- Snowflake Lodge – scope and timing
- Ski Way pavement, roadway and safety improvements
- Recreation Center Upgrades – next steps

Beaches:

- Incline Beach House project – scope and timing
- Beach Access Improvements – Phase I & II
 - direction to inform FY2023/24 CIP funding level

Facility Fee – Recreation and Beach Facility Fees for FY2023/24 Rec Roll

- FY2023/24 Preliminary Budget assumes combined fee of \$780:

	FY22/23	FY23/24
Recreation	450	364
Beaches	330	416
Total	780	780

Conclusion:

While staff does not intend to review the entirety of the background materials, the information may be useful in informing the discussion of topics to be covered in the workshops.

**Board of Trustees Budget Workshop #3
March 22, 2023**

Outline

- I. Introduction
 - a. Overview of Updates to FY2023/24 draft Preliminary Budget
 - b. Information provided in Board budget workshop packet
 - c. Board of Trustee Decision Points

- II. Review of Departmental / Venue Budgets
 - a. General Fund (Administration)
 - b. Utilities (Public Works)
 - c. Community Services
 - i. Golf Courses
 - ii. Facilities / Events
 - iii. Ski / Diamond Peak
 - iv. Recreation (350 Fund)
 - v. Parks
 - vi. Tennis
 - d. Beaches
 - e. Internal Services

- III. Board Discussion / Feedback
 - a. Review Decision Points
 - i. Operating Budgets
 - ii. Capital Budget
 - iii. Facility Fees

- IV. Next Steps
 - a. Tentative Budget – April 12, 2023
 - b. FINAL BUDGET, May 25, 2023.

DRAFT
FY2023/24 PRELIMINARY BUDGET

District-wide Summaries:

Budget Summary

Central Services Cost Allocations

Summary of Professional Services

Facility Fee Allocations

Sum of 2024 Departments Budget	FUNDS General Fund								CS Total	Beaches	Internal Svcs			IS Total	Grand Total	
	Utility	Community Services		Ski	Recreation	CS Admin	Tennis	Fleet			Engin.	Bldgs.				
	Column Labels	Golf	Facilities													
100	200	300	320	330	340	350	360	380	300 Total	390	400	410	420	430	400 Total	
Row Labels																
Revenue																
Ad Valorem	(2,088,600)															(2,088,600)
Consolidated Tax	(2,176,600)															(2,176,600)
Sales & Fees	(50,360)	(16,034,772)	(5,501,858)	(1,802,885)	(12,636,768)	(1,512,843)	262,000	(216,491)	(21,408,845)	(1,712,000)						(39,205,977)
Facility Fee							(2,984,619)		(2,984,619)	(3,223,168)						(6,207,787)
Operating Grants	(800)					(116,984)			(116,984)							(117,784)
Interfund	(145,903)	(170,714)			(14,985)				(14,985)		(1,540,523)	(902,000)	(1,004,646)	(3,447,169)	(3,778,771)	
Misc. Rev.	(12,100)		(44,383)		(84,567)				(128,950)							(141,050)
Invest Inc.	(13,128)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	2,352	(40,188)	(11,400)	(108)	(216)	780	456	(105,948)	
Capital Grants																
Revenue Total	(4,487,491)	(16,247,174)	(5,540,745)	(1,802,705)	(12,757,644)	(1,630,847)	(2,748,491)	(214,139)	(24,694,571)	(4,946,568)	(1,540,631)	(902,216)	(1,003,866)	(3,446,713)	(53,822,517)	
Expense																
Wages	3,399,253	3,822,626	2,242,042	546,602	3,989,710	1,238,282	196,895	136,654	8,350,185	948,389	696,918	644,760	348,075	1,689,753	18,210,206	
Benefits	1,615,059	2,005,122	688,418	287,554	1,398,549	363,431	74,056	30,350	2,842,357	236,910	383,387	287,427	184,030	854,844	7,554,292	
Professional Services	370,245	172,050	8,950	1,170	23,700	5,850		585	40,255	17,850	15,000			15,000	615,400	
Services & Supplies	1,631,431	3,871,843	994,181	476,430	2,378,870	780,558	47,840	125,500	4,803,379	620,219	474,650	45,834	452,595	973,079	11,899,952	
Insurance	85,300	261,200	118,400	15,100	276,100	71,700		4,600	485,900	48,600	1,200	5,200	7,400	13,800	894,800	
Utilities	230,400	1,112,376	376,400	59,700	576,700	133,200	5,900	14,100	1,166,000	113,100	1,700	3,300	4,700	9,700	2,631,576	
Cost of Goods Sold			744,555	466,400	588,450	42,700		10,800	1,852,905	140,400					1,993,305	
Central Services Cost	(3,046,200)	927,931	492,659	157,991	892,441	273,468	40,062	28,070	1,884,691	233,578						
Defensible Space		100,000						100,000	100,000						200,000	
Capital Expend.	555,000	21,348,000	955,700	12,000	2,105,000	295,000	64,000	25,000	3,456,700	6,672,500	12,000			12,000	32,044,200	
Debt Service		282,030													282,030	
Extraordinary	100,000														100,000	
Transfers																
Expense Total	4,940,488	33,903,178	6,621,305	2,022,946	12,229,520	3,204,188	528,753	375,659	24,982,372	9,031,546	1,569,855	1,001,521	996,800	3,568,176	76,425,760	
Grand Total	452,997	17,656,004	1,080,560	220,241	(528,124)	1,573,341	(2,219,738)	161,520	287,801	4,084,978	29,223	99,305	(7,066)	121,463	22,603,243	

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Ad Valorem Property Tax	1,706,172	1,760,049	1,873,949	2,008,289	2,088,600	2,088,600		
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600	2,176,600		
Charges for Services	29,502,929	29,643,245	32,196,160	35,353,526	38,125,000	39,205,977		
Facility Fees	6,740,884	6,537,640	6,090,680	6,249,540	6,193,644	6,207,787		
Rents	-	-	-	12,100	12,100	12,100		
Intergovernmental - Operating Grants	52,244	95,294	70,963	139,875	139,875	117,784		
Interfund Services	2,867,876	2,629,169	2,867,119	3,826,605	4,131,400	3,778,771		
Central Services Revenue	1,367,400	-	-	-	-	-		
Non Operating Income/Leases	116,041	371,409	132,925	129,074	132,900	128,950		
Investment Earnings	885,434	107,275	(110,920)	105,948	105,948	105,948		
Capital Grants	1,637,399	88,505	47,927	25,535,000	-	-		
Proceeds from Capital Asset Dispositions	241,498	(216,463)	433,274	-	-	-		
Funded Capital Resources	-	-	2,172	-	-	-		
Transfers In	5,831,684	-	380,426	1,000,000	-	-		
TOTAL SOURCES	52,686,217	42,957,482	46,053,491	76,452,842	53,106,067	53,822,517		
USES								
Salaries and Wages	13,289,741	13,040,045	14,086,695	17,719,331	18,817,086	18,210,206		
Employee Fringe	4,902,940	5,057,955	5,202,243	7,218,710	7,682,222	7,554,292		
Total Personnel Cost	18,192,682	18,098,000	19,288,938	24,938,041	26,499,308	25,764,498		
Professional Services	902,836	1,129,315	564,930	702,800	602,800	615,400		
Services and Supplies	8,581,258	7,586,475	10,166,065	11,894,506	12,476,500	11,899,952		
Insurance	644,590	667,548	764,612	764,900	900,500	894,800		
Utilities	2,266,707	2,183,288	2,281,832	2,515,493	2,419,400	2,631,576		
Cost of Goods Sold	1,476,211	1,133,956	1,317,328	1,808,069	1,898,700	1,993,305		
Central Services Cost	1,367,400	-	-	-	-	-		
Other Uses	-	-	596,257	-	-	-		
Defensible Space	195,752	200,000	155,939	200,000	210,000	200,000		
Capital Improvements	7,064,611	6,594,946	6,024,216	44,748,400	25,363,000	32,044,200		
Debt Service	1,026,471	1,022,293	1,024,394	1,040,362	282,030	282,030		
Extraordinary	1,359,736	-	-	100,000	100,000	100,000		
Transfers Out	5,831,684	-	380,426	1,000,000	-	-		
TOTAL USES	48,909,937	38,615,820	42,564,938	89,712,570	70,752,238	76,425,760		
SOURCES(USES)	3,776,281	4,341,661	3,488,552	(13,259,728)	(17,646,171)	(22,603,243)		

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2024
PRELIMINARY - March 2023**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	27.9 10.17%	41.2 15.03%	31.1 11.32%	11.6 4.23%	9.2 3.34%	76.9 28.04%	22.7 8.28%	8.4 3.05%	2.2 0.80%	3.8 1.38%	24.0 8.74%	15.4 5.61%	274.4 100%
Budgeted Wages by Fund Allocation	\$ 3,163,200 16.82%	\$ 3,822,626 20.32%	\$ 1,692,048 9.00%	\$ 549,994 2.92%	\$ 546,602 2.91%	\$ 3,989,710 21.21%	\$ 1,445,900 7.69%	\$ 461,300 2.45%	\$ 145,700 0.77%	\$ 230,600 1.23%	\$ 1,072,900 5.70%	\$ 1,689,753 8.98%	\$ 18,810,333 100%
Budgeted Benefits by Fund Allocation	\$ 1,546,280 20.09%	\$ 2,005,123 26.05%	\$ 508,815 6.61%	\$ 179,603 2.33%	\$ 287,554 3.74%	\$ 1,398,549 18.17%	\$ 401,380 5.21%	\$ 124,770 1.62%	\$ 34,380 0.45%	\$ 86,440 1.12%	\$ 270,160 3.51%	\$ 854,844 11.10%	\$ 7,697,898 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,842,375 10.36%	\$ 5,182,069 29.14%	\$ 1,658,211 9.32%	\$ 536,775 3.02%	\$ 950,800 5.35%	\$ 3,763,820 21.16%	\$ 1,076,928 6.06%	\$ 622,770 3.50%	\$ 132,585 0.75%	\$ 66,300 0.37%	\$ 940,169 5.29%	\$ 1,011,579 5.69%	\$ 17,784,381 100%
Budgeted Accounting - Invest. Int.	\$ 1,459,940												
Percentage of Costs Allocated Allocation based on Services & Supplies	80%												
	120,994	340,322	108,900	35,252	62,442	247,181	70,725	40,899	8,707	4,354	61,744	66,433	\$ 1,167,952
Blended Allocation	16%	20%	9%	3%	3%	22%	7%	2%	1%	1%	6%	9%	100%
Information Technology	\$ 1,375,351												
Budgeted Human Resources	\$ 1,203,936												
HR + IT + 20% Accounting	\$ 2,871,275												
Based on Wages, Benefits & FTE	450,524	597,608	257,729	90,780	95,549	645,260	202,743	68,196	19,362	35,708	171,835	245,982	\$ 2,871,275
Central Services Cost Allocation	\$ 993,028	\$ 927,930	\$ 366,628	\$ 126,031	\$ 157,991	\$ 892,441	\$ 273,468		\$ 28,070	\$ 40,062	\$ 233,578		\$ 4,039,227
Annual Billing for Adopted Budget Baseline budget		\$ 927,930	\$ 366,628	\$ 126,031	\$ 157,991	\$ 892,441	\$ 273,468		\$ 28,070	\$ 40,062	\$ 233,578		\$ 3,046,198
Overhead Rate for Charging vs Actuals		8.4%	9.5%	10.0%	8.9%	9.8%	9.4%	0.0%	9.0%	10.5%	10.2%		9.9%

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.D

By: Paul Navazio, Director of Finance

PROFESSIONAL SERVICES CONTRACTS - Preliminary FY2023/24 Budget

	Row Labels	Sum of Amount
General Fund	100-000	331,875
	6010	
	Legal	204,600
	100-000-10-990-00-00-6010-	183,600
	Law Firm Base Services monthly retainer See PO 19-0193	144,000
	Legal Support for Public Records 160 hours at \$250	39,600
	100-000-11-100-00-00-6010-	15,000
	Legal Costs as per Legal Services agreement OML complaints at \$2,500 flat per event	15,000
	100-000-13-150-00-00-6010-	6,000
	Placeholder for unanticipated legal services	6,000
	6020	
	Audit	9,275
	100-000-10-990-00-00-6020-	9,275
	Annual Financial Audit	9,275
	6030	
	Professional Consultants	118,000
	100-000-12-130-00-00-6030-	40,000
	Software or System Consultant 160 hours at \$250	40,000
	100-000-14-170-00-00-6030-	78,000
	Contractual Services for Community Advocacy and Communications	48,000
	Professional support costs to develop, distribute, receive responses and aggregate results for Tenants Survey	10,000
	Professional support costs to develop, distribute, receive responses, and aggregate results for Annual Community Survey	20,000
Utilities	200-000	155,000
	6010	
	Legal	30,000
	200-000-22-990-00-00-6010-	15,000
	Outside Legal Consultants	15,000
	200-000-25-990-00-00-6010-	15,000
	Outside Legal Consultants	15,000
	6030	
	Professional Consultants	125,000
	200-000-22-990-00-00-6030-	62,500
	Marcus Faust lobbyist for water system project funding, Fire Flow grants etc.	37,500
	Update Utility Rate Study	25,000
	200-000-25-990-00-00-6030-	62,500
	Marcus Faust, lobbyist for sewer system funding	37,500
	Update Utility Rate Study	25,000
	300-320	3,100
	6030	
	Professional Consultants	3,100
Golf	300-320-31-420-00-00-6030-	1,700
	Soil testing	1,300
	Water testing	400
	300-320-32-420-00-00-6030-	1,400
	Soil testing	1,000
	Water testing	400
Engineering	400-420	15,000
	6030	
	Professional Consultants	15,000
	400-420-52-930-00-00-6030-	15,000
	(Outside consultants on an as needed basis to support permitting, water rights, engineering services and surveying on as needed basis)	15,000
	Grand Total	504,975

FACILITY FEE ALLOCATION PER PARCEL

Baseline FY2023/24 Budget

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fee(s)
2023-24	69	295	-	364	338	78	-	416	780
2022-23	92	310	48	450	145	184	1	330	780
2021-22	50	-	50	100	165	514	1	680	780
2020-21	215	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	215	440	50	705	85	39	1	125	830
2017-18	215	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	266	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	35	100	830
2013-14	239	277	214	730	63	-	37	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	98	-	17	115	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2023/24 BASELINE BUDGET

Facility Fee Allocations	Facility Fee Revenues By Fund								
	320	330	340	350	360	370	380	Roll-up	390
Facility Fee charged to # Parcels:	8,206	7,748						Total	Beach
	GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis	Comm. Svcs	
Golf - Championship									
Golf - Mountain									
Facilities									
Diamond Peak Ski									
Youth & Family Programming									
Senior Programming									
Adult Programs									
Recreation Center Activities									
Comm. Services Administration	69				567,919			567,919	
Parks									
Tennis									
Beach		338							2,616,161
Per Parcel Operating Component	69	338	\$ -	\$ -	\$ -	\$ -	\$ 567,919	\$ -	\$ -
Per Parcel Capital Exp. Component	295	78							2,416,700
Per Parcel Debt Service Component									
Total Facility Fee Per Parcel	\$ 364	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ 2,984,619	\$ -	\$ -
								\$ 2,984,619	\$ 3,223,168
									\$ 6,207,787

Facility Fee - NO Beach Access	\$ 364
	\$ 416
Facility Fee - Beach Access	\$ 780

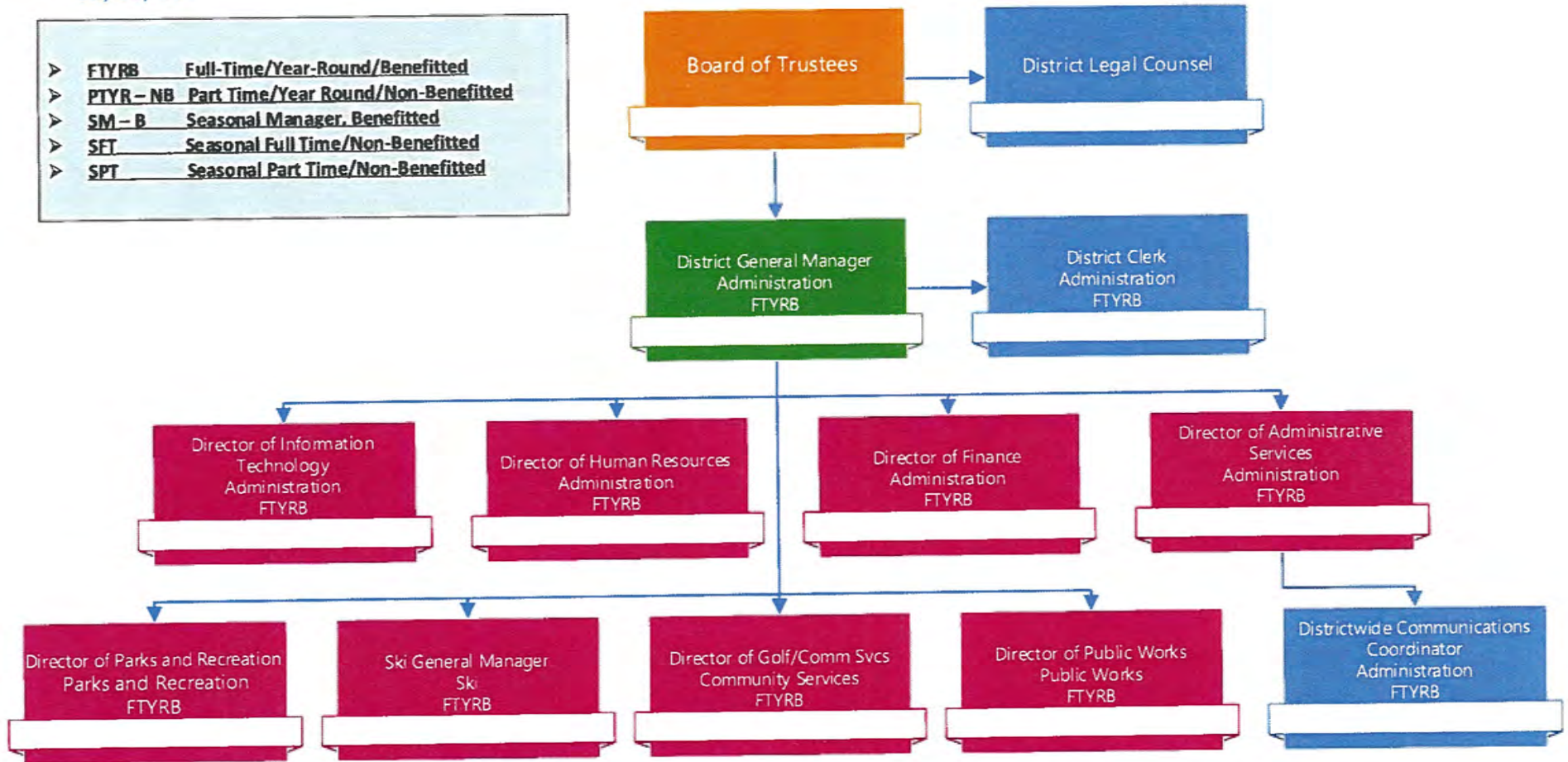
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FY2023/24 PRELIMINARY BUDGET
GENERAL FUND

IVGID

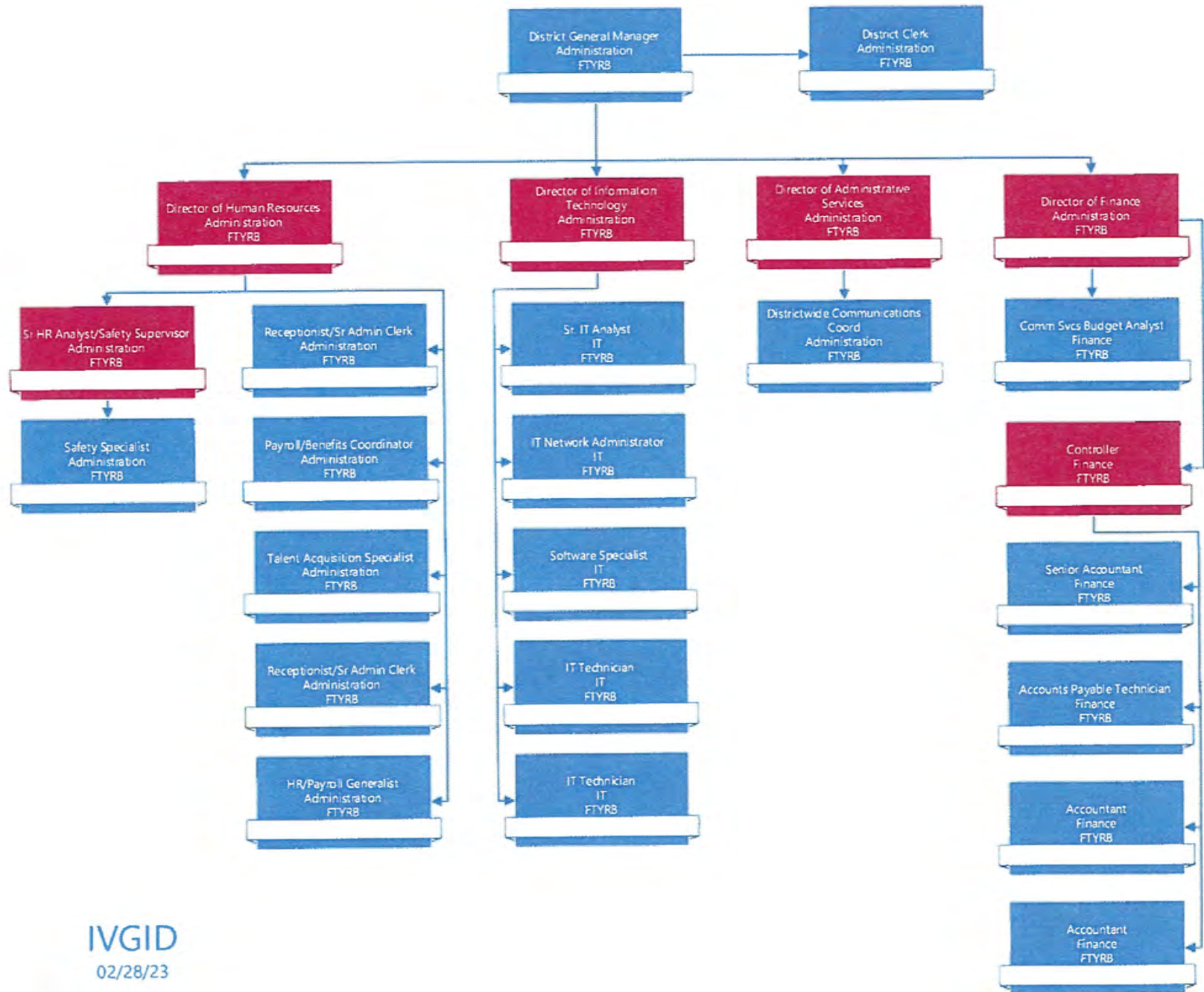
Board of Trustees / Senior Team

02/28/23

- ▶ **FTYRB** Full-Time/Year-Round/Benefitted
- ▶ **PTYR – NB** Part Time/Year Round/Non-Benefitted
- ▶ **SM – B** Seasonal Manager, Benefitted
- ▶ **SFT** Seasonal Full Time/Non-Benefitted
- ▶ **SPT** Seasonal Part Time/Non-Benefitted



Administration



**Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FY2023/24**

Overview

The General Fund covers the overall Management and Administration of the District. The General Fund staff includes Human Resources, Information Technology, Finance and Accounting, and the General Manager's office. All Staff within the General Fund provide support services to the respective departments with the District as well as an outward presence, via a service desk, located within the Administrative offices located at 893 Southwood Boulevard. This office is open to the public Monday through Thursday, 8:00am – 5:00pm, Friday 8:00am – 4:00pm. This office is closed on all observed holidays.

Services Provided

Frequency

Management and Administration:

District Governance and Communication.....	Daily
Senior Team.....	Weekly
Operating & Capital Projects Administration	Daily
Human Resources.....	Monday through Friday
Human Resources (after hours).....	On-Call as needed
Payroll and Employee Benefits	Monday through Friday
Payroll and Employee Benefits (after hours).....	On-Call as needed
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.....	By appointment

Trustees and Audit Committee:

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

Legal Compliance:

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

Financial Highlights

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
<u>Sources</u>	5,233,745	4,023,209	3,929,652	4,117,002	4,281,028	4,487,491
<u>Uses</u>						
Personnel	2,880,277	3,005,449	3,250,212	4,279,462	4,466,147	5,014,312
Non Personnel	2,858,718	1,323,098	2,175,583	3,493,943	2,242,008	2,972,376
Central Services Allocation		(1,335,748)	(1,538,807)	(1,319,400)	(2,033,229)	(3,046,200)
	5,738,995	2,992,799	3,886,988	6,454,005	4,674,926	4,940,488
<u>Staffing</u>						
FTE's*	23.4	23.0	24.5	27.9	27.9	37.3

<u>Service Measures</u>	<u>Budget</u> <u>FY2019-20</u>	<u>Actual</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Budget</u> <u>FY2023-24</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	12.74	13.11	13.28	12.96	12.96
Overhead Ratio	5.6%	6.0%	6.2%	6.0%	9.9%

Strategic Plan Initiatives:

Ongoing budgeted Initiatives within the Board-approved Strategic Plan include:

- Continue to assess how services are impacted by recruitment challenges based on the current hiring environment, lack of housing options, and develop strategies to limit these impacts.
- Seek service specific community feedback to determine parcel owner and customer satisfaction and implement into overall business models. Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
- Complete comprehensive review of District's internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District's assets and financial resources.
- Enhance management and oversight of internal controls, District finances, improve workflow process and strengthen internal controls.
- Provide informative and timely releases of information to our parcel owners and customers.
- Ensure that the District is well represented in external agency discussions and collaborative opportunities where there may be an impact to the District
- Update process to administer requests for public records while ensuring compliance with the Nevada Public Records Act

Budget Highlights

Staffing – The FY23/24 budget reflects an increase in full-time equivalent positions related to:

- Addition of new HR/Recruitment Assistant
- Job title change: from Sr. HR Analyst/Risk Management to Sr. HR Analyst/Safety Supervisor, includes salary grade change from 28 to 31 but no change to current employee's base salary.
- Salary grade change for Talent Acquisition Specialist from 25 to 28 with pay increase to current employee's salary.
- Salary grade change for Director of Information Systems and Technology from grade 36 to grade 38; no salary increase to current employee's base salary.

Professional Services – Funding is included in the FY23/24 baseline budget to support:

- External administration of Public Records request
- Support of Server Back-End Patching
- Cybersecurity Consultation
- Third-party Unemployment Insurance claims administration (First NonProfit).
- Eliminated funding for State Legislative advocacy.
- Eliminating Funding for League of Cities Membership

Assets and Infrastructure– Funding is included in the FY23/24 baseline budget to support:

- Upgrade of the District's Network Security Appliances (Firewalls)
- Board Room Improvements
- Migration of on premise Email to Office 365 hosted Email

Contingency Funding – The budget again includes a contingency appropriation of \$100,000 within the District General Manager's budget. This is intended to cover unexpected needs and will be exercised consistent with Board Policy 3.1.0. This contingency provides flexibility to address needs, as appropriate, without requiring a formal General Fund budget augmentation.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Ad Valorem Property Tax	1,706,172	1,760,049	1,873,949	2,008,289	2,088,600	2,088,600		
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600	2,176,600		
Charges for Services	952	162	2	2,520	2,520	50,360		
Rents						12,100		
Intergovernmental - Operating Grants	-	1,440	2,000	-	-	800		
Interfund Services						145,903		
Central Services Revenue	1,367,400	-	-	-	-	-		
Non Operating Income/Leases	-	251,712	1,402	-	-	-		
Investment Earnings	432,643	68,488	(16,517)	13,308	13,308	13,128		
Proceeds from Capital Asset Dispositions	(10,079)	-	-	-	-	-		
TOTAL SOURCES	5,233,745	4,023,209	3,929,652	4,117,002	4,281,028	4,487,491		
USES								
Salaries and Wages	1,976,630	2,047,726	2,233,788	2,842,293	2,953,867	3,399,253		
Employee Fringe	903,646	957,723	1,016,423	1,437,169	1,512,280	1,615,059		
Total Personnel Cost	2,880,277	3,005,449	3,250,212	4,279,462	4,466,147	5,014,312		
Professional Services	294,601	285,670	358,403	461,475	411,475	370,245		
Services and Supplies	472,959	440,793	956,070	1,124,356	1,206,600	1,631,431		
Insurance	48,241	51,394	55,100	57,900	68,200	85,300		
Utilities	103,758	109,363	111,204	117,212	108,800	230,400		
Central Services Cost	-	(1,335,748)	(1,538,807)	(1,319,400)	(2,033,229)	(3,046,200)		
Other Uses	-	-	596,257	-	-	-		
Capital Improvements	279,424	365,878	98,550	633,000	195,000	555,000		
Extraordinary	1,359,736	-	-	100,000	100,000	100,000		
Transfers Out	300,000	-	-	1,000,000	-	-		
TOTAL USES	5,738,995	2,922,799	3,886,988	6,454,005	4,522,993	4,940,488		
SOURCES(USES)	(505,250)	1,100,409	42,664	(2,337,003)	(241,965)	(452,997)		

General Fund	Revenue	Admin	GM	Trustees	Accounting	IT	Risk	HR	Wellness Relations	Parks	Total	
	000									370		
Row Labels	010	990	100	110	120	130	140	150	160	170		
Revenue												
Ad Valorem	(2,088,600)										(2,088,600)	
Consolidated Tax	(2,176,600)										(2,176,600)	
Sales & Fees										(50,360)	(50,360)	
Facility Fee												
Operating Grants										(800)	(800)	
Interfund										(145,903)	(145,903)	
Misc. Rev.										(12,100)	(12,100)	
Invest Inc.	(13,308)									180	(13,128)	
Capital Grants												
Revenue Total	(4,278,508)										(208,983)	(4,487,491)
Expense												
Wages		12,043	488,907	95,005	853,999	603,606	89,226	694,819	31,625	114,648	415,375	3,399,253
Benefits		26,265	225,986	27,689	440,851	280,014	50,547	368,475	17,204	59,614	118,414	1,615,059
Professional Services		192,875	40,200	12,000		40,000		6,000		78,000	1,170	370,245
Services & Supplies		250,305	16,095	99,800	164,490	387,531	20,700	134,042	21,800	62,938	473,730	1,631,431
Insurance		68,200									17,100	85,300
Utilities		41,300	700		600	64,200	800	600		600	121,600	230,400
Cost of Goods Sold												
Central Services Cost					(1,101,021)	(1,037,226)		(907,953)				(3,046,200)
Defensible Space												
Capital Expend.		295,000									260,000	555,000
Debt Service												
Extraordinary		100,000										100,000
Transfers												
Expense Total		985,988	771,888	234,494	358,919	338,125	161,273	295,983	70,629	315,800	1,407,389	4,940,488
Grand Total	(4,278,508)	985,988	771,888	234,494	358,919	338,125	161,273	295,983	70,629	315,800	1,198,406	452,997

DRAFT
FY2023/24 PRELIMINARY BUDGET

GENERAL FUND

Parks

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2023/24**

Overview

The Parks Division operates 365 days each year with peak season April 15 – October 31 and shoulder season from November 1 – April 14 based on weather and other seasonal factors.

Parks Services include maintenance, snow removal, grounds and turf management, urban forestry, customer service, and waste management at the following District parks, fields, facilities and open spaces:

Venues Serviced

- Three Multi Use Ball Fields at Ridgeline Park
- Earth Walk Interpretive Trail
- Preston Field/Park & Playgrounds
- Village Green Community Fields and Dog Park
- Skate Park
- NT Lions Club Disc Golf Course
- Rob & Robin Holman Family Bike Park
- Fitness Trail
- Aspen Grove Community Center
- Recreation Center
- Bocce Ball Courts at Recreation Center
- Administration Building
- Incline High School Stadium Field (under construction Summer 2023)
- East & West Parks and Community Bear Boxes
- Tennis Center
- Dorcey Dr. and Loma Ct. Property
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach

Service Levels

- Restrooms cleaned every 2 hours (signed off)
- Trash/Recycling, Litter, Green Waste removal early morning and throughout the day (frequency varies with activity, in compliance with Ord 1 wildlife activity)
- Daily maintenance of Beach Volleyball and Beach and Rec Center Bocce Ball courts
- Beach Sand Raking – manual after weather events and monthly throughout the summer
- Daily landscaping beautification and maintenance at all parks & Rec venues, lawns mowed once per week
- Vehicle and equipment maintenance
- Ongoing Bridge Maintenance
- Irrigation management
- Daily Beach and Park Picnic area maintenance, include grill cleaning, trash removal
- Sports field turf maintenance mowed 2 times per week, aerating and reseeding as needed
- Maintenance off undeveloped land, trails and pathways including erosion control, stream health protection, raking
- Disc Golf, Skate Park, Bile Park, Fit Trail, playground safety and maintenance
- Winter operations - Path clearing and general snow removal for customer access and safety
- Urban forestry, tree health management
- Graffiti removal

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2023/24**

Budget/Staffing Summary

The 2023/24 budget has been developed by calculating total visits, rental income and service history. Overall increases of approximately 5% have been added to sources and uses. We will reorganize the staffing structure and increase wages to account for the cost of living.

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
<u>Financial Highlights</u>						
<u>Sources</u>	873,685	877,397	260,652	378,368	817,195	208,983
<u>Uses</u>						
Personnel	366,050	394,003	481,441	532,171	574,470	574,123
Non Personnel	2,516,076	364,156	445,636	700,368	2,378,083	873,600
	<u>2,882,126</u>	<u>758,159</u>	<u>927,077</u>	<u>1,232,539</u>	<u>2,952,553</u>	<u>1,447,723</u>

Staffing

FTE's*	7.1	7.7	8.5	8.4	8.4	8.4
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*Based on budget

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Budget</u> <u>FY2023-24</u>
<u>Service Measures</u>					
<u>Parks/Field Visits</u>	22,400	48,000	48,000	50,000	55,000

* scheduled events only

Strategic Plan Initiatives

Highlights of FY2023-24 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Skate Park expansion design and construction (Strategic Plan #5, Community Service Master Plan, pages 40/60)
- Higher defensible space and tree health management with National Arbor Day Foundation and Tree City USA criteria - Long Range Principle #2 – Resources and Environment
- Ongoing venue management, enhancements and beautification - Long Range Principle #2 – Resources and Environment
- Incline Bike Park improvements - Long Range Principle #2 – Resources and Environment
- Stream Environment Zone (SEZ) protection in collaboration with community partners and community volunteers - Long Range Principle #2 – Resources and Environment

Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2023/24 are proposed at approximately a 5% increase
- Revenue sources include facility fees, Inter-fund transfers, facility rentals

Staffing

The FY2023/24 baseline staffing is 8.4 FTE.

A budget proposal is under consideration to add 2 additional FTE for FY23/24:

Operating Budget

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2023/24**

- 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.
- Contract Services includes “as needed” contract tree maintenance (\$12,500).

Capital Budget

- Baseline capital budget includes funding for construction of new Dog Park, Preston Field Retaining Wall, Bike Park and Skate Park enhancements.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	32,505	22,350	47,145	63,115	66,300			
Facility Fees	728,925	734,600	-	73,191	603,500			
Rents	-	-	-	12,100	12,100			
Intergovernmental - Operating Grants	35,244	16,821	29,825	22,875	22,875			
Interfund Services	76,558	74,758	116,273	107,267	112,600			
Investment Earnings	-	-	228	(180)	(180)			
Capital Grants	-	-	47,927	100,000	-			
Proceeds from Capital Asset Dispositions	453	28,868	16,316	-	-			
Transfers In	-	-	2,939	-	-			
TOTAL SOURCES	873,685	877,397	260,652	378,368	817,195			
USES								
Salaries and Wages	301,629	317,963	394,634	416,383	449,700			
Employee Fringe	64,421	76,041	86,807	115,788	124,770			
Total Personnel Cost	366,050	394,003	481,441	532,171	574,470			
Professional Services	78,356	1,184	859	1,170	1,170			
Services and Supplies	332,330	212,206	264,238	378,792	482,900			
Insurance	12,060	12,892	13,825	14,500	17,100			
Utilities	103,249	96,226	108,110	112,091	121,600			
Central Services Cost	42,300	41,667	49,733	60,810	71,813			
Capital Improvements	-	-	5,933	130,000	1,683,500			
Debt Service	-	(20)	2,940	3,005	-			
Transfers Out	1,947,781	-	-	-	-			
TOTAL USES	2,882,126	758,159	927,077	1,232,539	2,952,553			
SOURCES(USES)	(2,008,441)	119,238	(666,425)	(854,171)	(2,135,358)			

DRAFT
FY2023/24 PRELIMINARY BUDGET
PUBLIC WORKS / UTILITIES

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2023/24**

Overview

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

Public Works staff takes the responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our well maintained infrastructure and excellent customer service through our strong financial position and the efforts of our highly skilled staff.

Budget/Staffing Summary

The Utility Fund supports 41.2 full-time positions to perform all the assigned tasks required to meet District Strategic Plan Initiatives, regulatory requirements and service levels. An Inspector position for the Compliance Section is being requested for approval in FY23/24.

<u>Financial Highlights</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>	<u>Preliminary FY2023-24</u>
<u>Sources</u>	12,888,507	12,751,219	12,982,419	15,568,081	16,185,668	16,247,174
<u>Uses</u>						
Personnel	4,151,482	4,201,417	4,210,438	5,653,680	6,100,940	5,827,748
Non Personnel	6,148,314	7,422,250	6,173,811	21,412,576	20,469,948	28,075,430
	10,299,797	11,623,667	10,384,249	27,066,256	26,570,888	33,903,178
<u>Staffing</u>						
FTE's*	34.2	35.2	37.5	40.2	40.2	41.2

Division Highlights – Service Levels

Water and Sewer Services

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations.

Water System

- Ultraviolet & Ozone Water Treatment Plant is able to treat up to 8.5 million gallons daily
- 100 Miles of Water Mains between 4" to 24"
- 753 Fire Hydrants, 12 IVGID Fire Hydrants, and 106 Private Fire Hydrants
- 2,031 Gate Valves
- 13 Water Tanks with 7 Million Gallons of Storage
- 13 Water Pumping Stations with 26 Pressure Zones
- Service connections to over 4,440 Water Meters

Sewer System

- 105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6" to 24"
- 1,926 Sewer Manholes
- 20 Sewer Pump Stations
- Wastewater treatment plant with up to 2.1 million gallons daily treatment capacity

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2023/24**

Utility Revenues -

A rate study has been performed by an outside rate consultant recommending a revenue increase of 10% for water and 13.5% for sewer in FY 23-24. The Public Hearing for the Board of Trustees to approve the rate increases to support this revenue is set to take place on April 26, 2023.

Staffing

The Utility fund FY2023/24 budget provides funding to support 41.2 FTE positions. This includes the addition of an Inspector for the Compliance Section which has been submitted for consideration within this budget proposal. The costs of this new position are an approximate mid-range fully burdened salary of \$110,259, Health Insurance Benefits of \$24,538, set up costs of \$2,600 for IT related equipment and \$36,000 capital costs for a service truck and accessories. This position will primarily focus in providing customer service for all compliance related activities.

Operations and Maintenance

- The FY23/24 baseline budget includes funding to operations and maintenance activities, adjusted for inflationary costs for supplies and services.
- The Professional Services budgets includes Professional Consultants estimated cost of services for Federal Legislative Advocate Services (\$75,000) and the Utility Rate Study (\$50,000). It also includes the Legal budget for outside legal consultants (\$30,000).
- The Contractual Services budgets include cost of services for the following vendors:
 - DataPrint for outsourcing of utility billing statements and Public Works News flyer (\$12,960)
 - Jacobs Engineering and Thunderbird Communications both for SCADA programming and systems troubleshooting (\$56,000)
 - GSo3 and Calgon & Ozona for calibration of the Ultra Violet disinfection units (2) at Burnt Cedar Water Disinfection Plant, Integrity Pest Management for vegetation control on the dams at the wetlands (\$60,375)
 - Douglas County for vegetation control at the wetlands (\$7,383)
- The FY 23/24 budget includes the following one time occurrences:
 - Daupler System for monitoring emergency call and customer notification in the event of a Utility related emergency (\$29,500 in Computer License and Fees)
 - Service Truck for the Electrical Instrumentation Technician (\$36,000) and tools (\$4,000)
 - Water sample stands for collecting water system samples (\$24,000 in Repairs & Maintenance)
- FY 23/24 includes significant inflationary increases to the budgets for chemicals (5% to 35%) and to the cost of energy (25%).

Capital

Significant projects included in the baseline FY23/24 capital budget include:

- Funding for continued construction of the Effluent Pipeline Project
- Funding for construction of the Effluent Storage Tank Project
- Funding to develop a comprehensive SCADA Master Plan.
- Funding for water main replacement

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	12,396,967	12,711,165	12,885,588	14,289,893	15,903,480	16,034,772		
Intergovernmental - Operating Grants	-	39,857	22,138	-	-	-		
Interfund Services	167,499	119,895	122,384	236,500	240,500	170,714		
TOTAL OPERATING INCOME	12,564,466	12,870,918	13,030,110	14,526,393	16,143,980	16,205,486		
OPERATING EXPENSE								
Salaries and Wages	2,869,748	2,844,275	2,878,173	3,762,672	3,822,620	3,822,626		
Employee Fringe	1,281,735	1,357,142	1,332,264	1,891,008	1,962,348	1,995,323		
Total Personnel Cost	4,151,482	4,201,417	4,210,438	5,653,680	5,784,968	5,817,949		
Professional Services	221,815	227,259	175,021	167,050	117,050	172,050		
Services and Supplies	2,110,209	2,030,188	2,971,167	3,733,100	3,613,400	3,850,843		
Insurance	185,410	197,331	211,382	221,900	261,200	261,200		
Utilities	894,515	815,167	931,759	958,691	899,600	1,112,376		
Cost of Goods Sold	4,815	7,125	10,212	-	-	-		
Central Services Cost	353,700	356,440	445,092	-	312,139	927,931		
Defensible Space	97,876	100,000	77,969	100,000	105,000	50,000		
Depreciation	3,367,362	3,264,581	3,285,127	3,188,160	3,125,700	3,125,700		
TOTAL OPERATING EXPENSE	11,387,184	11,199,509	12,318,166	14,022,581	14,219,057	15,318,049		
NET INCOME (EXPENSE)	1,177,282	1,671,409	711,943	503,812	1,924,923	887,437		
NON OPERATING INCOME								
Non Operating Income/Leases	-	-	500	-	-	-		
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688	41,688		
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	9,096	-	-	-		
TOTAL NON OPERATING INCOME	279,041	(119,699)	(47,690)	41,688	41,688	41,688		
NON OPERATING EXPENSE								
Debt Service Interest	111,838	96,914	81,563	73,728	52,593	52,593		
TOTAL NON OPERATING EXPENSE	111,838	96,914	81,563	73,728	52,593	52,593		
INCOME(EXPENSE) BEFORE TRANSFERS	1,344,484	1,454,797	582,690	471,772	1,914,018	876,532		
TRANSFERS								
Transfers In	45,000	-	-	1,000,000	-	-		
Transfers Out	-	-	-	-	-	-		
TOTAL TRANSFERS	45,000	-	-	1,000,000	-	-		
CHANGE IN NET POSITION	1,389,484	1,454,797	582,690	1,471,772	1,914,018	876,532		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	12,396,967	12,711,165	12,885,588	14,289,893	15,903,480	16,034,772		
Intergovernmental - Operating Grants	-	39,857	22,138	-	-	-		
Interfund Services	167,499	119,895	122,384	236,500	240,500	170,714		
Non Operating Income/Leases	-	-	500	-	-	-		
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688	41,688		
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	9,096	-	-	-		
Transfers In	45,000	-	-	1,000,000	-	-		
TOTAL SOURCES	12,888,507	12,751,219	12,982,419	15,568,081	16,185,668	16,247,174		
USES								
Salaries and Wages	2,869,748	2,844,275	2,878,173	3,762,672	3,822,620	3,822,626		
Employee Fringe	1,281,735	1,357,142	1,332,264	1,891,008	1,962,348	2,005,122		
Total Personnel Cost	4,151,482	4,201,417	4,210,438	5,653,680	5,784,968	5,827,748		
Professional Services	221,815	227,259	175,021	167,050	117,050	172,050		
Services and Supplies	2,110,209	2,030,188	2,971,167	3,733,100	3,613,400	3,871,843		
Insurance	185,410	197,331	211,382	221,900	261,200	261,200		
Utilities	894,515	815,167	931,759	958,691	902,000	1,112,376		
Cost of Goods Sold	4,815	7,125	10,212	-	-	-		
Central Services Cost	353,700	356,440	445,092	-	600,268	927,931		
Defensible Space	97,876	100,000	77,969	100,000	105,000	100,000		
Capital Improvements	1,644,147	3,053,119	715,805	15,588,700	14,589,000	21,348,000		
Debt Service	635,827	635,620	635,405	643,135	282,030	282,030		
Transfers Out	-	-	-	-	-	-		
TOTAL USES	10,299,797	11,623,667	10,384,249	27,066,256	26,254,916	33,903,178		
SOURCES(USES)	2,588,710	1,127,552	2,598,171	(11,498,175)	(10,069,248)	(17,656,004)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	5,003,461	5,270,749	5,957,177	5,957,177	6,540,650	6,690,913		
Interfund Services	167,499	119,895	236,500	236,500	240,500	170,714		
TOTAL OPERATING INCOME	5,170,959	5,390,644	6,193,677	6,193,677	6,781,150	6,861,627		
OPERATING EXPENSE								
Salaries and Wages	1,320,915	1,307,423	1,615,656	1,615,656	1,628,147	1,647,690		
Employee Fringe	588,688	628,998	828,765	828,765	856,614	899,484		
Total Personnel Cost	1,909,603	1,936,421	2,444,421	2,444,421	2,484,761	2,547,174		
Professional Services	43,630	142,668	80,350	80,350	55,350	83,350		
Services and Supplies	1,067,053	1,056,860	2,261,988	2,261,988	1,788,300	2,308,635		
Insurance	101,893	108,422	121,900	121,900	143,500	143,500		
Utilities	444,195	424,962	474,748	474,748	454,100	564,880		
Cost of Goods Sold	4,815	7,125	-	-	-	-		
Central Services Cost	173,850	175,220	-	-	-	445,406		
Defensible Space	48,938	50,000	50,000	50,000	52,500	-		
Depreciation	1,732,667	1,716,753	1,647,384	1,647,384	1,595,400	1,595,400		
TOTAL OPERATING EXPENSE	5,526,644	5,618,430	7,080,791	7,080,791	6,573,911	7,688,345		
NET INCOME (EXPENSE)	(355,685)	(227,786)	(887,114)	(887,114)	207,239	(826,718)		
NON OPERATING INCOME								
Investment Earnings	4,002	665	20,844	20,844	20,844	20,844		
Proceeds from Capital Asset Dispositions	(9,004)	16,160	-	-	-	-		
TOTAL NON OPERATING INCOME	(5,003)	16,825	20,844	20,844	20,844	20,844		
NON OPERATING EXPENSE								
Debt Service Interest	67,151	60,716	50,732	50,732	40,336	40,336		
TOTAL NON OPERATING EXPENSE	67,151	60,716	50,732	50,732	40,336	40,336		
INCOME(EXPENSE) BEFORE TRANSFERS	(427,839)	(271,677)	(917,002)	(917,002)	187,747	(846,209)		
TRANSFERS								
Transfers In	22,500	-	-	-	-	-		
Transfers Out	(174,632)	(194,622)	(614,135)	(614,135)	(667,471)	71,000		
TOTAL TRANSFERS	197,132	194,622	614,135	614,135	(667,471)	71,000		
CHANGE IN NET POSITION	(230,707)	(77,055)	(302,867)	(302,867)	855,218	(917,209)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	5,003,461	5,270,749	5,304,096	5,957,177	6,540,650	6,690,913		
Interfund Services	167,499	119,895	122,384	236,500	240,500	170,714		
Investment Earnings	4,002	665	(29,831)	20,844	20,844	20,844		
Proceeds from Capital Asset Dispositions	(9,004)	16,160	4,821	-	-	-		
Transfers In	22,500	-	-	-	-	-		
TOTAL SOURCES	5,188,457	5,407,469	5,401,469	6,214,521	6,801,994	6,882,471		
USES								
Salaries and Wages	1,320,915	1,307,423	1,305,681	1,615,656	1,628,147	1,647,690		
Employee Fringe	588,688	628,998	612,115	828,765	856,614	899,484		
Total Personnel Cost	1,909,603	1,936,421	1,917,796	2,444,421	2,484,761	2,547,174		
Professional Services	43,630	142,668	75,273	80,350	55,350	83,350		
Services and Supplies	1,067,053	1,056,860	1,202,778	2,261,988	1,788,300	2,329,635		
Insurance	101,893	108,422	116,110	121,900	143,500	143,500		
Utilities	444,195	424,962	478,304	474,748	454,100	564,880		
Cost of Goods Sold	4,815	7,125	10,212	-	-	-		
Central Services Cost	173,850	175,220	201,771	-	288,129	445,406		
Defensible Space	48,938	50,000	38,985	50,000	52,500	50,000		
Capital Improvements	828,016	942,917	285,913	1,766,850	1,424,000	2,919,000		
Debt Service	303,866	303,780	303,691	307,020	172,794	172,794		
Transfers Out	(174,632)	(194,622)	(150,743)	(614,135)	(477,800)	(477,800)		
TOTAL USES	4,751,228	4,953,753	4,480,090	6,893,142	6,385,634	8,777,938		
SOURCES(USES)	437,229	453,716	921,379	(678,621)	416,360	(1,895,467)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	6,926,282	6,934,096	7,084,503	7,816,716	8,829,030	8,810,459		
TOTAL OPERATING INCOME	6,926,282	6,934,096	7,084,503	7,816,716	8,829,030	8,810,459		
OPERATING EXPENSE								
Salaries and Wages	1,363,014	1,372,416	1,392,491	1,907,639	1,941,798	1,941,798		
Employee Fringe	614,060	650,301	636,994	952,450	989,306	985,213		
Total Personnel Cost	1,977,074	2,022,717	2,029,484	2,860,089	2,931,104	2,927,011		
Professional Services	178,185	65,954	87,940	86,700	61,700	88,700		
Services and Supplies	895,625	803,209	1,601,600	1,241,186	1,588,100	1,284,490		
Insurance	83,517	88,909	95,272	100,000	117,700	117,700		
Utilities	448,426	388,276	451,533	481,963	443,500	545,496		
Central Services Cost	173,850	175,220	224,172	-	270,121	417,569		
Defensible Space	48,938	50,000	38,984	50,000	52,500	50,000		
Depreciation	1,634,695	1,547,828	1,569,985	1,540,776	1,530,300	1,530,300		
TOTAL OPERATING EXPENSE	5,440,309	5,142,113	6,098,971	6,360,714	6,995,025	6,961,266		
NET INCOME (EXPENSE)	1,485,973	1,791,983	985,532	1,456,002	1,834,005	1,849,193		
NON OPERATING INCOME								
Non Operating Income/Leases	-	-	500	-	-	-		
Investment Earnings	294,224	33,016	(27,455)	20,844	20,844	20,844		
Proceeds from Capital Asset Dispositions	(10,180)	(169,540)	4,275	-	-	-		
TOTAL NON OPERATING INCOME	284,044	(136,523)	(22,680)	20,844	20,844	20,844		
NON OPERATING EXPENSE								
Debt Service Interest	44,687	36,198	27,460	22,996	12,257	12,257		
TOTAL NON OPERATING EXPENSE	44,687	36,198	27,460	22,996	12,257	12,257		
INCOME(EXPENSE) BEFORE TRANSFERS	1,725,330	1,619,262	935,392	1,453,850	1,842,592	1,857,780		
TRANSFERS								
Transfers In	22,500	-	-	1,000,000	-	-		
Transfers Out	174,632	194,622	150,743	614,135	-	-		
TOTAL TRANSFERS	(152,132)	(194,622)	(150,743)	385,866	-	-		
CHANGE IN NET POSITION	1,573,198	1,424,639	784,648	1,839,715	1,842,592	1,857,780		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	6,926,282	6,934,096	7,084,503	7,816,716	8,829,030	8,810,459		
Non Operating Income/Leases	-	-	500	-	-	-		
Investment Earnings	294,224	33,016	(27,455)	20,844	20,844	20,844		
Proceeds from Capital Asset Dispositions	(10,180)	(169,540)	4,275	-	-	-		
Transfers In	22,500	-	-	1,000,000	-	-		
TOTAL SOURCES	7,232,826	6,797,573	7,061,823	8,837,560	8,849,874	8,831,303		
USES								
Salaries and Wages	1,363,014	1,372,416	1,392,491	1,907,639	1,941,798	1,941,798		
Employee Fringe	614,060	650,301	636,994	952,450	989,306	995,012		
Total Personnel Cost	1,977,074	2,022,717	2,029,484	2,860,089	2,931,104	2,936,810		
Professional Services	178,185	65,954	87,940	86,700	61,700	88,700		
Services and Supplies	895,625	803,209	1,601,600	1,241,186	1,588,100	1,284,490		
Insurance	83,517	88,909	95,272	100,000	117,700	117,700		
Utilities	448,426	388,276	451,533	481,963	445,900	545,496		
Central Services Cost	173,850	175,220	224,172	-	270,121	417,569		
Defensible Space	48,938	50,000	38,984	50,000	52,500	50,000		
Capital Improvements	816,131	2,110,202	429,892	13,821,850	13,165,000	18,429,000		
Debt Service	331,961	331,840	331,714	336,115	109,236	109,236		
Transfers Out	174,632	194,622	150,743	614,135	477,800	477,800		
TOTAL USES	5,128,338	6,230,949	5,441,336	19,592,038	19,219,161	24,456,801		
SOURCES(USES)	2,104,488	566,623	1,620,487	(10,754,478)	(10,369,287)	(15,625,498)		

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
SOLID WASTE**

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	326,920	360,797	372,000	356,000	373,800	373,800		
TOTAL OPERATING INCOME	326,920	360,797	372,000	356,000	373,800	373,800		
OPERATING EXPENSE								
Salaries and Wages	133,912	112,177	122,684	202,164	213,582	163,104		
Employee Fringe	54,347	51,129	54,778	84,670	89,782	74,665		
Total Personnel Cost	188,259	163,306	177,462	286,834	303,364	237,769		
Services and Supplies	89,886	88,542	102,915	160,326	165,300	198,118		
Utilities	1,703	1,737	1,729	1,780	1,800	1,800		
Central Services Cost	-	-	10,272	-	30,013	46,397		
TOTAL OPERATING EXPENSE	279,848	253,585	292,379	448,940	500,477	484,084		
NET INCOME (EXPENSE)	47,072	107,212	79,622	(92,940)	(126,677)	(110,284)		
INCOME(EXPENSE) BEFORE TRANSFERS	47,072	107,212	79,622	(92,940)	(126,677)	(110,284)		
CHANGE IN NET POSITION	47,072	107,212	79,622	(92,940)	(126,677)	(110,284)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	326,920	360,797	372,000	356,000	373,800	373,800		
TOTAL SOURCES	326,920	360,797	372,000	356,000	373,800	373,800		
USES								
Salaries and Wages	133,912	112,177	122,684	202,164	213,582	163,104		
Employee Fringe	54,347	51,129	54,778	84,670	89,782	74,665		
Total Personnel Cost	188,259	163,306	177,462	286,834	303,364	237,769		
Services and Supplies	89,886	88,542	102,915	160,326	165,300	198,118		
Utilities	1,703	1,737	1,729	1,780	1,800	1,800		
Central Services Cost	-	-	10,272	-	30,013	46,397		
TOTAL USES	279,848	253,585	292,379	448,940	197,113	246,315		
SOURCES(USES)	47,072	107,212	79,622	(92,940)	176,687	127,485		

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	140,304	145,523	124,989	160,000	160,000	159,600		
Intergovernmental - Operating Grants	-	39,857	22,138	-	-	-		
TOTAL OPERATING INCOME	140,304	185,380	147,127	160,000	160,000	159,600		
OPERATING EXPENSE								
Salaries and Wages	51,907	52,258	57,317	37,213	39,093	70,034		
Employee Fringe	24,640	26,714	28,377	25,123	26,646	35,962		
Total Personnel Cost	76,547	78,973	85,694	62,336	65,739	105,996		
Professional Services	-	18,637	11,808	-	-	-		
Services and Supplies	57,644	81,578	63,873	69,600	71,700	59,600		
Utilities	192	192	192	200	200	200		
Central Services Cost	6,000	6,000	8,877	-	12,005	18,559		
TOTAL OPERATING EXPENSE	140,383	185,380	170,444	132,136	149,644	184,355		
NET INCOME (EXPENSE)	(79)	-	(23,317)	27,864	10,356	(24,755)		
INCOME(EXPENSE) BEFORE TRANSFERS	(79)	-	(23,317)	27,864	10,356	(24,755)		
CHANGE IN NET POSITION	(79)	-	(23,317)	27,864	10,356	(24,755)		

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

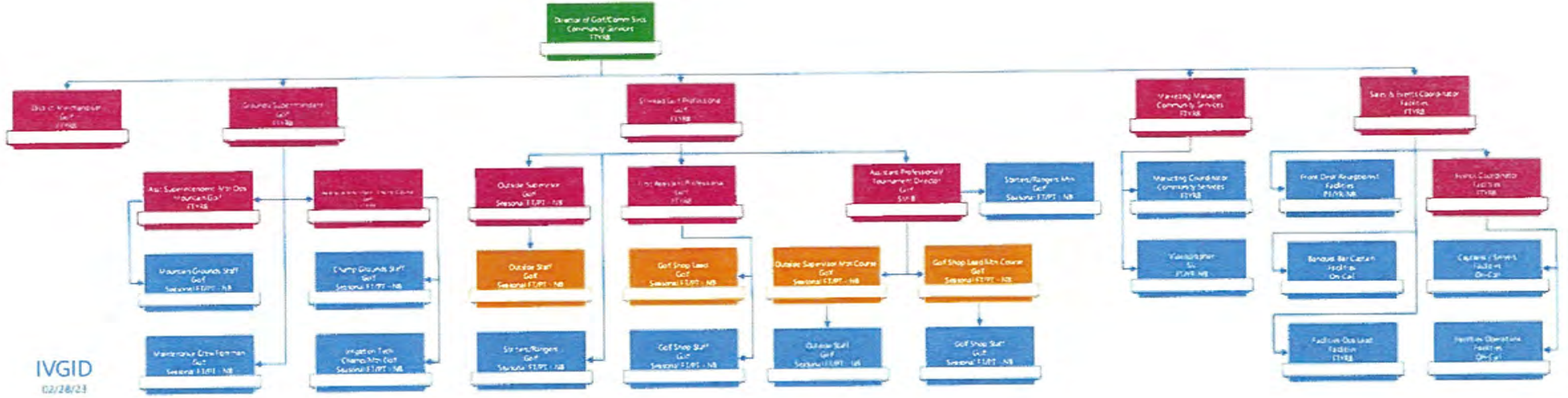
Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	140,304	145,523	124,989	160,000	160,000	159,600		
Intergovernmental - Operating Grants	-	39,857	22,138	-	-	-		
TOTAL SOURCES	140,304	185,380	147,127	160,000	160,000	159,600		
USES								
Salaries and Wages	51,907	52,258	57,317	37,213	39,093	70,034		
Employee Fringe	24,640	26,714	28,377	25,123	26,646	35,962		
Total Personnel Cost	76,547	78,973	85,694	62,336	65,739	105,996		
Professional Services	-	18,637	11,808	-	-	-		
Services and Supplies	57,644	81,578	63,873	69,600	71,700	59,600		
Utilities	192	192	192	200	200	200		
Central Services Cost	6,000	6,000	8,877	-	12,005	18,559		
TOTAL USES	140,383	185,380	170,444	132,136	149,644	184,355		
SOURCES(USES)	(79)	-	(23,317)	27,864	10,356	(24,755)		

Utility Fund	Account Description	Water							Sewer							Solid Waste/TWSA		Z00 Total			
		Services	Supply	Pumping	Treatment	Transmissio	Compliant	Clearing	Admin	Services	Supply	Pumping	Treatment	Transmiss	Compliant	Admin	27		28		
Row Labels		200	210	220	230	240	870	970	990	25	210	220	230	240	870	990	25 Total	27	28		
Revenue																					
Ad Valorem																					
Consolidated Tax																					
Sales & Fees	(6,633,611)							148,048	(205,350)	(6,690,913)	(8,584,109)	(21,000)				(205,350)	(8,810,459)	(373,800)	(159,600)	(16,034,772)	
Facility Fee																					
Operating Grants								(170,714)		(170,714)										(170,714)	
Interfund																					
Misc. Rev.									(20,844)	(20,844)						(20,844)	(20,844)			(41,668)	
Invest Inc.																					
Capital Grants																					
Revenue Total	(6,633,611)							22,666	(226,194)	(6,882,471)	(8,584,109)	(21,000)				(226,194)	(8,831,303)	(373,800)	(159,600)	(16,247,174)	
Expense																					
Wages		53,115	184,282	346,407	418,547	229,013			416,326	1,647,690		15,614	376,275	632,373	449,848	107,373	360,315	1,941,798	163,104	70,034	3,822,626
Benefits		27,139	108,420	186,385	219,599	147,368			210,573	899,484		4,687	192,643	307,593	234,742	67,864	187,483	995,012	74,665	35,962	2,005,122
Professional Services									83,350	83,350							88,700	88,700			172,050
Services & Supplies		25,983	138,417	416,370	412,095	51,992	746,022	538,757	2,329,635		20,311	295,737	561,260	233,602			173,580	1,284,490	198,118	59,600	3,871,843
Insurance								143,500	143,500								117,700	117,700			261,200
Utilities		100	184,200	317,300	11,900	4,000	2,880	44,500	564,880		140,848	124,700	237,548	5,300	300		36,800	545,496	1,800	200	1,112,376
Cost of Goods Sold																					
Central Services Cost									445,406	445,406							417,569	417,569	46,397	18,559	927,931
Defensible Space									50,000	50,000							50,000	50,000			100,000
Capital Expend.								581,000	2,338,000	2,919,000							18,429,000	18,429,000			21,348,000
Debt Service									172,794	172,794							109,236	109,236			282,030
Extraordinary																					
Transfers								(955,600)	477,800	(477,800)							477,800	477,800			-
Expense Total		106,337	615,318	1,266,461	1,062,140	432,373	374,302	4,921,006	8,777,938		181,460	989,355	1,738,773	923,492	175,537	20,448,183	24,456,801	484,084	184,355	33,903,178	
Grand Total	(6,633,611)	106,337	615,318	1,266,461	1,062,140	432,373	351,636	4,694,812	1,895,467	(8,584,109)	160,460	989,355	1,738,773	923,492	175,537	20,221,989	15,625,498	110,284	24,735	17,656,004	

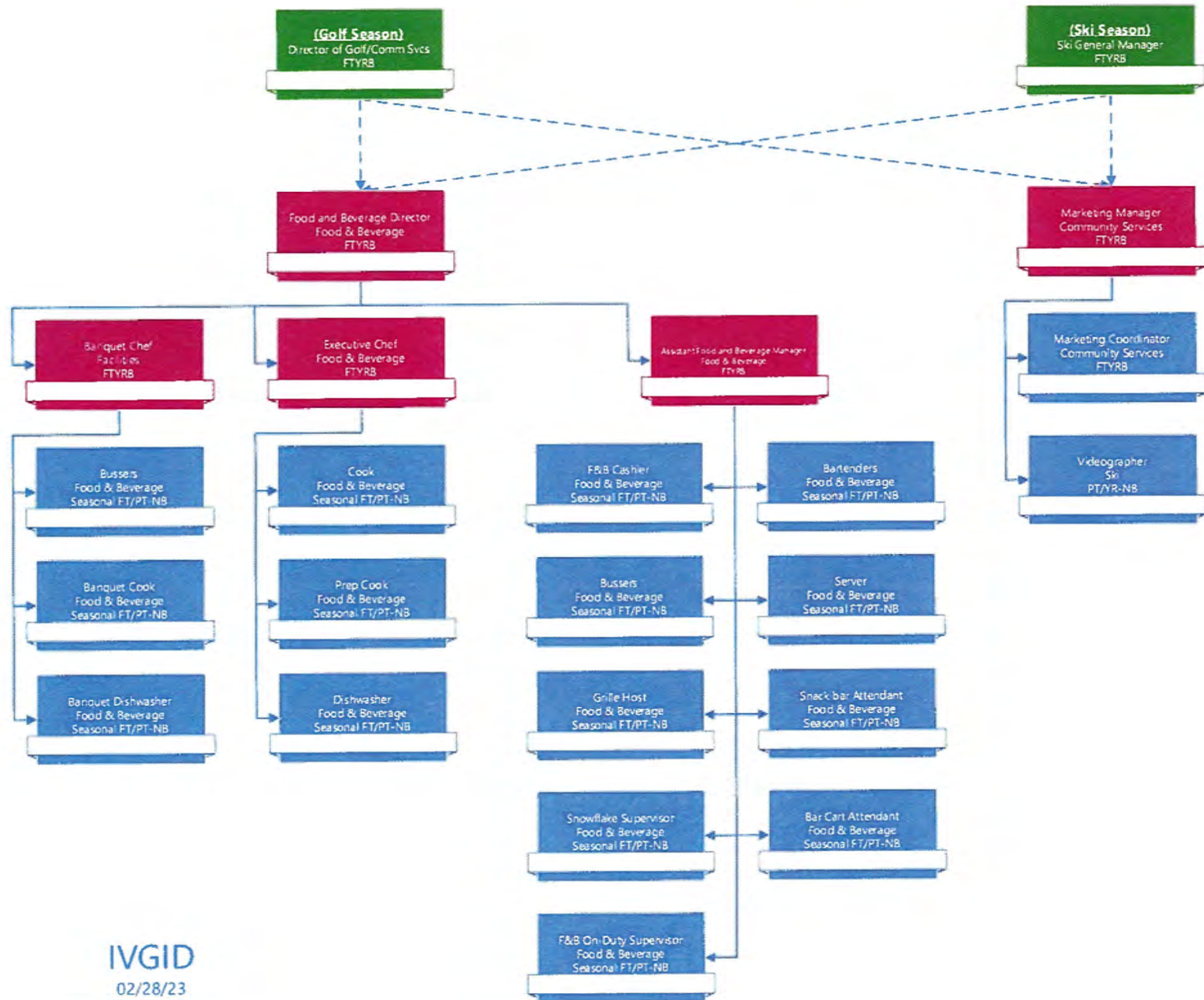
DRAFT
FY2023/24 PRELIMINARY BUDGET
COMMUNITY SERVICES

Golf



IVGID
02/28/23

Community Services Shared



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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	21,563,900	21,408,845		
Facility Fees	5,774,067	1,735,612	830,977	3,692,700	2,643,576	2,984,619		
Rents	-	-	-	12,100	139,875	116,984		
Intergovernmental - Operating Grants	52,244	53,997	46,825	139,875	129,100	14,985		
Interfund Services	76,558	91,769	149,813	123,002	12,100	-		
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,588,062	24,404,900	24,488,551	24,525,433		
OPERATING EXPENSE								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,335,127	8,350,185		
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,083,857	2,842,357		
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,418,984	11,192,542		
Professional Services	380,719	35,770	26,689	41,425	41,425	40,255		
Services and Supplies	4,802,036	3,625,079	4,941,073	5,485,729	5,761,200	4,803,379		
Insurance	367,719	367,254	442,932	427,200	503,000	485,900		
Utilities	1,125,630	1,129,611	1,125,484	1,300,863	1,285,800	1,166,000		
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700	1,852,905		
Central Services Cost	903,200	882,970	999,760	1,178,206	1,282,927	1,884,691		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Depreciation	2,938,157	2,916,601	2,960,294	2,711,592	2,708,400	2,445,100		
TOTAL OPERATING EXPENSE	20,189,368	18,205,789	20,916,816	24,398,051	26,005,436	23,970,772		
NET INCOME (EXPENSE)	1,198,929	(231,899)	(1,328,754)	6,849	(1,516,885)	554,661		
NON OPERATING INCOME								
Other Sources	-	-	2,172	-	-	-		
Non Operating Leases	116,041	119,697	176,871	129,074	132,900	128,950		
Investment Earnings	126,143	4,472	(62,788)	40,008	40,008	40,188		
Capital Grants	-	-	47,927	25,535,000	-	-		
Proceeds from Capital Asset Dispositions	270,761	(28,518)	424,177	-	-	-		
TOTAL NON OPERATING INCOME	512,945	95,650	588,359	25,704,082	172,908	169,138		
NON OPERATING EXPENSE								
Debt Service Interest	-	(2,728)	10,848	6,157	-	-		
Amortization	-	3,358	1,679	-	-	-		
TOTAL NON OPERATING EXPENSE	-	630	12,527	6,157	-	-		
INCOME (EXPENSE) BEFORE TRANSFERS	1,711,874	(136,878)	(752,921)	25,704,774	(1,343,977)	723,799		
TRANSFERS								
Transfers In	241,875	-	380,426	-	-	-		
Transfers Out	5,443,385	-	380,426	-	-	-		
TOTAL TRANSFERS	(5,201,510)	-	-	-	-	-		
CHANGE IN NET POSITION	(3,489,636)	(136,878)	(753,414)	25,704,774	(1,343,977)	723,799		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	21,563,900	21,408,845		
Facility Fees	5,774,067	1,735,612	830,977	3,692,700	2,643,576	2,984,619		
Rents	-	-	-	12,100	12,100	-		
Intergovernmental - Operating Grants	52,244	53,997	46,825	139,875	139,875	116,984		
Interfund Services	76,558	91,769	149,813	123,002	129,100	14,985		
Non Operating Leases	116,041	119,697	176,871	129,074	132,900	128,950		
Investment Earnings	126,143	4,472	(62,788)	40,008	40,008	40,188		
Capital Grants	-	-	47,927	25,535,000	-	-		
Other Sources	-	-	2,172	-	-	-		
Proceeds from Capital Asset Dispositions	270,761	(28,518)	424,177	-	-	-		
Funded Capital Resources	-	-	2,172	-	-	-		
Transfers In	241,875	-	380,426	-	-	-		
TOTAL SOURCES	22,143,117	18,069,541	20,559,019	50,108,982	24,661,459	24,694,571		
USES								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,335,127	8,350,185		
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,083,857	2,842,357		
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,418,984	11,192,542		
Professional Services	380,719	35,770	26,689	41,425	41,425	40,255		
Services and Supplies	4,802,036	3,625,079	4,941,073	5,485,729	5,761,200	4,803,379		
Insurance	367,719	367,254	442,932	427,200	503,000	485,900		
Utilities	1,125,630	1,129,611	1,125,484	1,300,863	1,285,800	1,166,000		
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700	1,852,905		
Central Services Cost	903,200	882,970	999,760	1,178,206	1,282,927	1,884,691		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Capital Improvements	-	-	1,993,406	28,041,700	5,294,500	3,456,700		
Debt Service	-	(2,728)	382,762	390,862	-	-		
Transfers Out	5,443,385	-	380,426	-	-	-		
TOTAL USES	22,694,596	15,286,460	20,713,116	50,119,021	28,591,536	24,982,372		
SOURCES(USES)	(551,479)	2,783,081	(154,097)	(10,039)	(3,930,077)	(287,801)		

Community Services Fund

	Golf	Facilities	Ski	Recreation	CS Admin	Tennis	Comm. Svcs.
Sum of 2024 Departments Budget	300						300 Total
	320	330	340	350	360	380	
Row Labels	Account Description						
Revenue							
Ad Valorem							
Consolidated Tax							
Sales & Fees	(5,501,858)	(1,802,885)	(12,636,768)	(1,512,843)	262,000	(216,491)	(21,408,845)
Facility Fee	-	-	-	-	(2,984,619)	-	(2,984,619)
Operating Grants				(116,984)			(116,984)
Interfund			(14,985)				(14,985)
Misc. Rev.	(44,383)		(84,567)				(128,950)
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	2,352	(40,188)
Capital Grants				-			-
Revenue Total	(5,540,745)	(1,802,705)	(12,757,644)	(1,630,847)	(2,748,491)	(214,139)	(24,694,571)
Expense							
Wages	2,242,042	546,602	3,989,710	1,238,282	196,895	136,654	8,350,185
Benefits	688,418	287,554	1,398,549	363,431	74,056	30,350	2,842,357
Professional Services	8,950	1,170	23,700	5,850		585	40,255
Services & Supplies	994,181	476,430	2,378,870	780,558	47,840	125,500	4,803,379
Insurance	118,400	15,100	276,100	71,700		4,600	485,900
Utilities	376,400	59,700	576,700	133,200	5,900	14,100	1,166,000
Cost of Goods Sold	744,555	466,400	588,450	42,700		10,800	1,852,905
Central Services Cost	492,659	157,991	892,441	273,468	40,062	28,070	1,884,691
Defensible Space					100,000		100,000
Capital Expend.	955,700	12,000	2,105,000	295,000	64,000	25,000	3,456,700
Debt Service	-	-	-	-			-
Extraordinary							
Transfers							
Expense Total	6,621,305	2,022,946	12,229,520	3,204,188	528,753	375,659	24,982,372
Grand Total	1,080,560	220,241	(528,124)	1,573,341	(2,219,738)	161,520	287,801

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FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES

Championship Golf Course

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2023/24**

Overview

The Championship Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Championship course
- Driving Range with 28 hitting bays
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grille which mainly operates for lunch 11am to 3pm and from 3pm to 7pm, service is mostly appetizers and Happy Hour Menu
- Lower Snack Bar
- On-course Beverage Cart Service
- Golf course and Chateau open from mid-May to mid-October
- 359+ Tournaments/Club Play Days/Events

Budget/Staffing Summary

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as the last few years.

<u>Financial Highlights</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actual FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>	<u>Preliminary FY2023-24</u>
<u>Sources</u>	4,219,420	3,262,146	3,062,626	4,296,325	4,444,852	4,427,700
<u>Uses</u>						
Personnel	1,933,504	1,520,615	1,616,298	1,992,829	2,151,120	2,200,863
Non Personnel	3,211,949	1,820,679	2,088,415	2,769,072	2,833,923	2,379,339
	5,145,453	3,341,294	3,704,713	4,761,901	4,985,043	4,580,202
<u>Staffing</u>						
FTE's*	43.9	30.2	31.4	31.3	31.3	31.3

*Based on budget

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actual FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Golf Season</u>					
Opening Date*	5/17/2019	5/18/2020	5/17/2021	5/13/2022	5/15/2023
Closing Date*	10/20/2019	10/18/2020	10/17/2021	10/16/2022	10/15/2023
Total Rounds Played	21,450	24,650	24,632	24,632	27,693

*Based on calendar year

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2023/24**

<u>Green Fee Breakdown by Play Type</u>	<u>2023 Season Projected</u>		<u>14 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	32%	8,938	32%	7,178
Play Pass	33%	8,938	29%	6,627
Non-Picture Pass	23%	6,424	22%	4,897
Guest	10%	2,793	10%	2,331
Other	2%	600	7%	1,519
Total	100%	27,693	100%	22,552

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District's venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11%, and have been evaluated in relation to Board-approved cost-recovery targets.
- Increased budgeted rounds based on moving tee times back to 10-minute intervals and popularity of golf.
- Food and Beverage revenue is based on 5% increase over 2022/2023 budget.
- Merchandise Sales projected at a 5% increase over 2022/2023 budget.

Staffing – The FY23/24 budget reflects 31.1 positions, essentially unchanged from FY2022/23.

- Personnel costs increased for cost-of-living adjustments per labor agreements and hourly rates to remain competitive within the regional market.

Operations and Maintenance

- Preliminary budget reflects an overall 4% decrease in expenses.
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

Capital

- Capital expenditures include funding to replace Bar Carts, Fairway Mower and Maintenance Vehicles

**Championship Course
Service Levels Evaluations**

Position	Responsibilities –	Cost	Alternatives
Starters/Rangers	<p>Starters – Ensure that tee times are sent off on time that they have in fact checked-in, explain the golf course, where to order food, pace of play requirements, etc., register cart numbers and who is in each cart.</p> <p>Rangers – Help keep the pace of play moving, retrieve lost clubs so individuals do not have to go back to retrieve and slow down play. Help explain how to play certain holes, so play is not bogged down. Helps with moving groups along when they are playing slow or moving the next group through. Makes sure pace of play is no more than 4:15.</p>	<p>Cut 6 hours per day \$11,952 Season Savings</p>	<p>If we cut this position, pace of play will become an issue as it did several years ago with 5+ hour rounds and the experience would be such that repeat play would not happen. Not only would golfers not return, there would be multiple refunds given for customers not finishing their rounds or experiencing a bad day. We would no longer be able to charge \$200+ for rounds.</p>
Outside Services	<p>This position makes sure there are plenty of carts ready, range is setup, range picked periodically, replenish range ball machine, load and unload clubs, clean carts and put away for the night.</p>	<p>Cut 6 hours per day \$13,500 yearly savings</p>	<p>If any of these shifts were cut, we could expect the following: Delays in picking the range, which would result in closure of range until someone, could get to it – loss of income. Eventually needing to reduce our green fee for Non-Picture Pass and Guest rounds due to lack of service. Quality of new carts would deteriorate quickly. Customer satisfaction would be low.</p>
Golf Shop	<p>Check-in golfers, ring-up merchandise, answer phones, take tee times, help with tournaments and clinics.</p>	<p>Cut 6 hours a day \$14,400 Season savings</p>	<p>The Golf Shop staff is already at minimum of what is needed, if any more cuts were made we would see long lines, individuals not making it to their tee times on time, phone calls not answered resulting in loss of tee times which would result in loss of revenue.</p>
Merchandise	<p>Ordering of merchandise, inputting new merchandise into POS system, special orders, displaying merchandise, ordering and displaying for other venues, etc..</p>	<p>Cuts have already been made</p>	<p>The Merchandise staff was cut 2 years ago and is now operating at a profit. There is only the District Merchandiser and a part-time person to help with checking in and displaying merchandise. Further cuts may result in no merchandise at all.</p>

Position	Responsibilities –	Cost	Alternatives
Golf Maintenance	Prepare golf course for day-to-day play, preventative maintenance, keep outdoor areas around Chateau and Mountain Course fresh with live plants, mulch, tree removal, irrigation work, etc..	No cuts, due to needing to protect IVGID's multi-million dollar asset. Any cuts would result in more cost later due to any long term effects of cuts resulting in poor condition of course.	The Golf Course Maintenance staff is already at an industry minimum and any further cuts would result in decreased quality of a multi-million dollar asset as well as less play and reduction of green fees charged.

- It should be noted that the Championship Course is the only practice range at either course. Individuals hit off mats and use a restricted flight ball and no chipping area to speak of. The only practice chipping area we have can only handle two people at a time for safety reasons. Other course that charge less than we do actually hit off of real grass, do not use a restricted flight ball and have better chipping and putting areas. Our facilities other than the golf course itself, are not comparable to other facilities, they are below standard. Even though we have incredible food service, our facilities are sub-standard compared to other venues as is our overall service levels. We actually could be providing more service for the fees we are charging. This is important because with our lack of top-notch facilities, we still get a very high green fee rate and cutting any more services would result in loss of revenue over and beyond what we would be saving.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	4,037,096	3,214,950	3,062,626	3,778,822	3,967,900	4,430,448		
Facility Fees	171,994	33,019	-	520,251	449,900	-		
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,062,626	4,299,073	4,417,800	4,430,448		
OPERATING EXPENSE								
Salaries and Wages	1,511,829	1,170,676	1,256,237	1,535,541	1,696,508	1,692,048		
Employee Fringe	421,675	349,938	360,061	457,288	499,113	508,815		
Total Personnel Cost	1,933,504	1,520,615	1,616,298	1,992,829	2,195,621	2,200,863		
Professional Services	6,010	6,403	5,234	6,380	6,380	6,380		
Services and Supplies	1,119,686	797,277	885,825	1,061,193	1,110,500	681,776		
Insurance	68,363	72,765	77,941	81,800	96,300	96,300		
Utilities	244,614	227,960	223,990	252,595	268,100	268,100		
Cost of Goods Sold	913,275	491,861	437,588	615,505	646,300	630,655		
Central Services Cost	236,800	225,626	179,012	231,348	256,443	366,628		
Depreciation	676,015	661,006	681,320	623,292	552,000	552,000		
TOTAL OPERATING EXPENSE	5,198,267	4,003,512	4,107,208	4,864,942	5,131,644	4,802,702		
NET INCOME (EXPENSE)	(989,178)	(755,542)	(1,044,582)	(565,869)	(713,844)	(372,254)		
NON OPERATING INCOME								
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	10,330	14,176	21,446	-	-	-		
TOTAL NON OPERATING INCOME	10,330	14,176	21,695	(2,748)	(2,748)	(2,748)		
NON OPERATING EXPENSE								
Debt Service Interest	-	(1,213)	4,910	2,055	-	-		
Amortization	-	1,567	784	-	-	-		
TOTAL NON OPERATING EXPENSE	-	355	5,693	2,055	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(741,721)	(1,028,581)	(570,672)	(716,592)	(375,002)		
TRANSFERS								
Transfers In	-	-	181,455	-	-	-		
Transfers Out	623,201	-	-	-	-	-		
TOTAL TRANSFERS	(623,201)	-	181,455	-	-	-		
CHANGE IN NET POSITION	(1,602,049)	(741,721)	(847,125)	(570,672)	(716,592)	(375,002)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	4,037,096	3,214,950	3,062,626	3,778,822	3,967,900	4,430,448		
Facility Fees	171,994	33,019	-	520,251	449,900	-		
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	10,330	14,176	21,446	-	-	-		
Transfers In	-	-	181,455	-	-	-		
TOTAL SOURCES	4,219,420	3,262,146	3,265,776	4,296,325	4,415,052	4,427,700		
USES								
Salaries and Wages	1,511,829	1,170,676	1,256,237	1,535,541	1,696,508	1,692,048		
Employee Fringe	421,675	349,938	360,061	457,288	499,113	508,815		
Total Personnel Cost	1,933,504	1,520,615	1,616,298	1,992,829	2,195,621	2,200,863		
Professional Services	6,010	6,403	5,234	6,380	6,380	6,380		
Services and Supplies	1,119,686	797,277	885,825	1,061,193	1,110,500	681,776		
Insurance	68,363	72,765	77,941	81,800	96,300	96,300		
Utilities	244,614	227,960	223,990	252,595	268,100	268,100		
Cost of Goods Sold	913,275	491,861	437,588	615,505	646,300	630,655		
Central Services Cost	236,800	225,626	179,012	231,348	256,443	366,628		
Capital Improvements	-	-	96,520	334,700	449,900	329,500		
Debt Service	-	(1,213)	182,305	185,551	-	-		
Transfers Out	623,201	-	-	-	-	-		
TOTAL USES	5,145,453	3,341,294	3,704,713	4,761,901	5,029,544	4,580,202		
SOURCES(USES)	(926,034)	(79,148)	(438,937)	(465,576)	(614,492)	(152,502)		

Community Services Fund		Championship Course											Mountain Course										
Golf	Revenue	300	Services	Maint.	Range	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL	Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	Total	
Row Labels	Account Description	31	410	420	430	440	450	460	530	980	990	31 Total	32	410	420	440	450	460	530	980	990	32 Total	
Revenue																							
Ad Valorem																							
Consolidated Tax																							
Sales & Fees																							
Facility Fee																							
Operating Grants																							
Interfund																							
Misc. Rev.																							
Invest Inc.																							
Capital Grants																							
Revenue Total																							
Expense																							
Wages																							
Benefits																							
Professional Services																							
Services & Supplies																							
Insurance																							
Utilities																							
Cost of Goods Sold																							
Central Services Cost																							
Defensible Space																							
Capital Expend.																							
Debt Service																							
Extraordinary																							
Transfers																							
Expense Total																							
Grand Total																							

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FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Mountain Golf Course

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2023/24**

Overview

The Mountain Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Executive course
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grill with limited menu
- Golf course and Grill open from Late-May to Early-October
- 66+ Tournaments/Club Play Days/Events

Budget/Staffing Summary

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as 2019, which was the last year of Non-COVID restrictions.

Financial Highlights

	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>	<u>Preliminary FY2023-24</u>
<u>Sources</u>	1,336,679	1,066,090	790,033	2,185,453	1,359,852	1,113,045
<u>Uses</u>						
Personnel	416,974	459,232	472,560	663,122	715,020	729,597
Non Personnel	2,301,217	554,768	1,120,323	1,832,082	1,464,699	1,311,506
Total Uses	2,718,191	1,013,999	1,592,883	2,495,204	2,179,719	2,041,103
<u>Staffing</u>						
FTE's*	11.6	10.9	12.0	11.6	11.6	11.6

Service Measures

Golf Season

	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
Opening Date*	5/28/2019	5/25/2020	5/24/2021	5/20/2022	5/19/2023
Closing Date*	9/15/2019	10/11/2020	10/14/2021	10/9/2022	10/8/2023

*Based on calendar year

Total Rounds Played	15,759	18,690	14,921	18,920	17,800
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**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2023/24**

<u>Green Fee Breakdown by Play Type</u>	<u>2023 Season Projected</u>		<u>14 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	41%	7,298	40%	6,260
Play Pass	21%	3,738	12%	1,902
Non-Picture Pass	25%	4,450	30%	4,663
Guest	10%	1,780	10%	1,547
Other	3%	534	8%	1,195
Total	100%	17,800	100%	15,567

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District's venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11% and have been evaluated in relation to Board-approved cost-recovery targets.
- 2023 budgeted rounds for Mountain Course are based on closing 9 holes starting in mid-September for cart path work and moving tee times back to 12 minute intervals.
- Food and Beverage revenue is based on 5% increase over 2022-2023 budget.
- Merchandise Sales projected at a 5% increase

Staffing - The FY23/24 baseline budget reflects 11.6 positions, essentially unchanged from FY2022/23.

- Personnel costs in the baseline budget reflect an increase of 7.8% due to cost-of-living adjustments and hourly rates to remain competitive within the regional market.

Operations and Maintenance

- Preliminary budget reflects an overall 18% decrease for operations, maintenance and capital expenses
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

Capital

- Capital expenditures include funding for Phase II of Cart Path Replacement Project

Mountain Course
Service Levels Evaluations

Position	Responsibilities –	Cost	Alternatives
Starters/Rangers	<p>Starters – Ensure that tee times are sent off on time that they have in fact checked-in, explain the golf course, where to order food, pace of play requirements, etc., register cart numbers and who is in each cart.</p> <p>Rangers – Help keep the pace of play moving, retrieve lost clubs so individuals do not have to go back to retrieve and slow down play. Help explain how to play certain holes, so play is not bogged down. Helps with moving groups along when they are playing slow or moving the next group through. Makes sure pace of play is no more than 3 hours.</p>	<p style="text-align: center;">Cut 6 hours per day \$11,952 Season Savings</p>	<p>If we cut this position, pace of play will become an issue as it did several years ago with 4+ hour rounds and the experience would be such that repeat play would not happen. Not only would golfers not return, there would be multiple refunds given for customers not finishing their rounds or experiencing a bad day. We would likely lose revenue.</p>
Outside Services	<p>This position makes sure there are plenty of carts ready, load and unload clubs, when time is available, clean carts and put away for the night, empty trash, restock for the next day, etc.</p>	<p style="text-align: center;">Cut 6 hours per day \$13,500 yearly savings</p>	<p>Eventually needing to reduce our green fee for Non-Picture Pass and Guest rounds due to lack of service. Quality of new carts would deteriorate quickly. Customer satisfaction would be low.</p>
Golf Shop	<p>Check-in golfers, ring-up merchandise, answer phones, take tee times, help with tournaments and clinics.</p>		<p>The Golf Shop staff is already at minimum of what is needed, if any more cuts were made we would see long lines, individuals not making it to their tee times on time, phone calls not answered resulting in loss of tee times which would result in loss of revenue.</p>
Merchandise	<p>Ordering of merchandise, inputting new merchandise into POS system, special orders, displaying merchandise, ordering and displaying for other venues, etc..</p>	<p style="text-align: center;">Cuts have already been made</p>	<p>The Merchandise staff was cut 2 years ago and is now operating at a profit. There is only the District Merchandiser and a part-time person to help with checking in and displaying merchandise. Further cuts may result in no merchandise at all.</p>

Position	Responsibilities –	Cost	Alternatives
Golf Maintenance	Prepare golf course for day-to-day play, preventative maintenance, keep outdoor areas around Chateau and Mountain Course fresh with live plants, mulch, tree removal, irrigation work, etc..	No cuts, due to needing to protect IVGID’s multi-million dollar asset. Any cuts would result in more cost later due to any long-term effects of cuts resulting in poor condition of course.	The Golf Course Maintenance staff is already at an industry minimum and any further cuts would result in decreased quality of a multi-million dollar asset as well as less play and reduction of green fees charged.

- The Head Professional position at the Mountain Course was changed last season and is now titled, “Assistant Professional/Tournament Coordinator” and this has been reduced to a 7-month position resulting in a \$15,000+ savings.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	724,464	809,745	717,965	1,004,338	1,054,500	1,071,410		
Facility Fees	327,607	222,882	-	1,139,874	232,000	-		
TOTAL OPERATING INCOME	1,052,070	1,032,627	717,965	2,144,212	1,286,500	1,071,410		
OPERATING EXPENSE								
Salaries and Wages	320,393	346,777	356,823	500,207	558,748	549,994		
Employee Fringe	96,581	112,455	115,737	162,915	176,343	179,603		
Total Personnel Cost	416,974	459,232	472,560	663,122	735,091	729,597		
Professional Services	7,025	2,296	1,759	2,570	2,570	2,570		
Services and Supplies	483,269	333,305	345,354	381,890	404,900	312,405		
Insurance	15,687	16,725	17,932	18,800	22,100	22,100		
Utilities	83,695	84,117	88,192	98,346	108,300	108,300		
Cost of Goods Sold	64,580	61,792	47,980	113,366	119,000	113,900		
Central Services Cost	54,000	56,533	61,381	77,236	84,629	126,031		
Depreciation	156,361	204,637	199,433	198,528	157,100	157,100		
TOTAL OPERATING EXPENSE	1,281,591	1,218,637	1,234,591	1,553,858	1,633,690	1,572,003		
NET INCOME (EXPENSE)	(229,521)	(186,010)	(516,626)	590,354	(347,190)	(500,593)		
NON OPERATING INCOME								
Non Operating Leases	40,256	41,464	54,791	43,989	45,300	44,383		
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	244,352	(8,002)	17,029	-	-	-		
TOTAL NON OPERATING INCOME	284,608	33,463	72,068	41,241	42,552	41,635		
NON OPERATING EXPENSE								
Debt Service Interest	-	-	1,225	1,874	-	-		
TOTAL NON OPERATING EXPENSE	-	-	1,225	1,874	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(152,547)	(445,782)	629,721	(304,638)	(458,958)		
TRANSFERS								
Transfers Out	1,592,962	-	-	-	-	-		
TOTAL TRANSFERS	(1,592,962)	-	-	-	-	-		
CHANGE IN NET POSITION	(1,537,874)	(152,547)	(445,782)	629,721	(304,638)	(458,958)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	724,464	809,745	717,965	1,004,338	1,054,500	1,071,410		
Facility Fees	327,607	222,882	-	1,139,874	232,000	-		
Non Operating Leases	40,256	41,464	54,791	43,989	45,300	44,383		
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	244,352	(8,002)	17,029	-	-	-		
TOTAL SOURCES	1,336,679	1,066,090	790,033	2,185,453	1,329,052	1,113,045		
USES								
Salaries and Wages	320,393	346,777	356,823	500,207	558,748	549,994		
Employee Fringe	96,581	112,455	115,737	162,915	176,343	179,603		
Total Personnel Cost	416,974	459,232	472,560	663,122	735,091	729,597		
Professional Services	7,025	2,296	1,759	2,570	2,570	2,570		
Services and Supplies	483,269	333,305	345,354	381,890	404,900	312,405		
Insurance	15,687	16,725	17,932	18,800	22,100	22,100		
Utilities	83,695	84,117	88,192	98,346	108,300	108,300		
Cost of Goods Sold	64,580	61,792	47,980	113,366	119,000	113,900		
Central Services Cost	54,000	56,533	61,381	77,236	84,629	126,031		
Capital Improvements	-	-	556,500	1,138,000	723,200	626,200		
Debt Service	-	-	1,225	1,874	-	-		
Transfers Out	1,592,962	-	-	-	-	-		
TOTAL USES	2,718,191	1,013,999	1,592,883	2,495,204	2,199,790	2,041,103		
SOURCES(USES)	(1,381,513)	52,090	(802,849)	(309,751)	(870,738)	(928,058)		

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES

Facilities / Events

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2023/24**

Overview

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 202 and 316 events,

Services Provided

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

Venues

Indoor meeting space	Movies
Ballroom space	Card games
Wedding ceremonies indoors and outdoors	Corporate Events
Family gathering areas	School programs
Operating location for the Championship Golf Course	Employee Meetings
Event space for golf groups local and destinations	Non-profit Events
Meeting locations for Community Programming	Senior Events
Board of Trustees meetings and events	Youth Programs
Conference services	Team Building
Celebrations of Life	

Services Provided

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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2023/24**

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
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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2023/24**

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

Financial Highlights

	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>	<u>Preliminary FY2023-24</u>
Sources	492,932	814,408	2,115,921	2,304,536	2,563,120	1,802,705
Uses						
Personnel	116,644	484,857	668,257	773,006	834,240	834,156
Non Personnel	648,324	519,703	1,250,789	1,377,711	1,242,569	1,188,790
	<u>764,967</u>	<u>1,004,560</u>	<u>1,919,046</u>	<u>2,150,717</u>	<u>2,076,809</u>	<u>2,022,946</u>
Staffing						
FTE's*	2.5	10.4	11.8	9.3	9.3	9.3

*Based on budget

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Scheduled Events</u>					
The Chateau	335	211	287	345	202
Covers	16,531	6,197	17,686	17,254	15,000
Aspen Grove	165	62	157	145	98
Covers	3,022	1,156	3,852	2,512	3,800

Budget Highlights

Revenue

Wedding & Event bookings continue to return at a strong rate as we move into booking 2023 dates. We predict this region is seeing a shift in popular wedding months from late summer/fall to spring, possibly due to consecutive years of wildfire smoke.

This winter we evaluated the increased food & beverage cost of goods and increased the pricing to our customers in order to maintain revenues. The facility rate increases approved by the board in March will be apparent as we book new business for 2023.

Expenditures

We will continue to manage the budget based on business levels. The cost of business is continuing to rise both in wages and costs of goods. As we evaluate these increases during the

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2023/24**

budgeting process we will evaluate our venue rates and work with the food & beverage department to evaluate food rates to correspond with increases.

The infrastructure at The Chateau continues to age and we are continuing to see large expenses in order to maintain the building and keep the venue in a presentable state. For example, the capstones on top of the pillar are loose and have been re-grouted multiple times, the significant damage to sewer pipes which shut down the catering kitchen for multiple weeks in summer 2021.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	361,890	790,683	1,942,227	2,117,586	2,223,300	1,802,885		
Facility Fees	131,043	41,275	-	187,130	12,000	-		
TOTAL OPERATING INCOME	492,932	831,958	1,942,227	2,304,716	2,235,300	1,802,885		
OPERATING EXPENSE								
Salaries and Wages	83,927	329,647	458,090	525,118	562,664	546,602		
Employee Fringe	32,717	155,209	210,168	247,888	265,771	287,554		
Total Personnel Cost	116,644	484,857	668,257	773,006	828,435	834,156		
Professional Services	1,140	1,184	859	1,170	1,170	1,170		
Services and Supplies	329,485	280,325	503,408	548,975	550,900	476,430		
Insurance	10,715	11,440	12,222	12,800	15,100	15,100		
Utilities	34,891	48,372	58,806	56,129	59,700	59,700		
Cost of Goods Sold	-	155,144	409,368	464,700	488,100	466,400		
Central Services Cost	25,500	24,396	95,990	106,807	115,599	157,991		
Depreciation	159,048	147,751	132,394	122,064	118,000	118,000		
TOTAL OPERATING EXPENSE	677,423	1,153,468	1,881,305	2,085,651	2,177,004	2,128,946		
NET INCOME (EXPENSE)	(184,491)	(321,510)	60,922	219,065	58,296	(326,061)		
NON OPERATING INCOME								
Investment Earnings	-	-	473	(180)	(180)	(180)		
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-	-		
TOTAL NON OPERATING INCOME	-	(17,550)	473	(180)	(180)	(180)		
NON OPERATING EXPENSE								
Debt Service Interest	-	(1,158)	3,941	1,962	-	-		
Amortization	-	1,496	748	-	-	-		
TOTAL NON OPERATING EXPENSE	-	339	4,689	1,962	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(339,399)	56,706	216,923	58,116	(326,241)		
TRANSFERS								
Transfers In	-	-	173,220	-	-	-		
Transfers Out	246,592	-	-	-	-	-		
TOTAL TRANSFERS	(246,592)	-	173,220	-	-	-		
CHANGE IN NET POSITION	(431,083)	(339,399)	229,926	216,923	58,116	(326,241)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	790,683	790,683	1,942,227	2,117,586	2,223,300	1,802,885		
Facility Fees	41,275	41,275	-	187,130	12,000	-		
Investment Earnings	-	-	473	(180)	(180)	(180)		
Proceeds from Capital Asset Dispositions	(17,550)	(17,550)	-	-	-	-		
Transfers In	-	-	173,220	-	-	-		
TOTAL SOURCES	814,408	814,408	2,115,921	2,304,536	2,235,120	1,802,705		
USES								
Salaries and Wages	329,647	329,647	458,090	525,118	562,664	546,602		
Employee Fringe	155,209	155,209	210,168	247,888	265,771	287,554		
Total Personnel Cost	484,857	484,857	668,257	773,006	828,435	834,156		
Professional Services	1,184	1,184	859	1,170	1,170	1,170		
Services and Supplies	280,325	280,325	503,408	548,975	550,900	476,430		
Insurance	11,440	11,440	12,222	12,800	15,100	15,100		
Utilities	48,372	48,372	58,806	56,129	59,700	59,700		
Cost of Goods Sold	155,144	155,144	409,368	464,700	488,100	466,400		
Central Services Cost	24,396	24,396	95,990	106,807	115,599	157,991		
Capital Improvements	-	-	(3,150)	10,000	12,000	12,000		
Debt Service	(1,158)	(1,158)	173,285	177,130	-	-		
TOTAL USES	1,004,560	1,004,560	1,919,046	2,150,717	2,071,004	2,022,946		
SOURCES(USES)	(190,152)	(190,152)	196,874	153,819	164,116	(220,241)		

Facilities / Events		Chateau 330 33	Aspen Grove 510	Events 530	Marketing 980	33 Total
Row Labels	Account Description	500	510	530	980	
Revenue						
Sales & Fees		(394,835)	(59,750)	(1,348,300)		(1,802,885)
Facility Fee		-				-
Invest Inc.					180	180
Capital Grants						
Revenue Total		(394,835)	(59,750)	(1,348,300)	180	(1,802,705)
Expense						
Wages		87,289		436,838	22,475	546,602
Benefits		49,262		227,115	11,176	287,554
Professional Services		1,170				1,170
Services & Supplies		274,085	85,130	83,515	33,700	476,430
Insurance		14,400	700			15,100
Utilities		33,300	4,700	21,700		59,700
Cost of Goods Sold				466,400		466,400
Central Services Cost		157,991				157,991
Defensible Space						
Capital Expend.		12,000				12,000
Debt Service		-				-
Extraordinary						
Transfers						
Expense Total		629,497	90,530	1,235,568	67,351	2,022,946
Grand Total		234,662	30,780	(112,732)	67,531	220,241

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES

Ski / Diamond Peak

Ski



**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

Overview

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 361 acres of the terrain operated under a Special Use Permit through the USFS. The ski area operates six chair lifts and 1 surface lift serving 30 groomed trails with a top elevation of 8,540' and a base elevation of 6,700'. The ski area supports a snowmaking system with capabilities of making snow on 65% of the developed terrain. The resorts amenities include a 13,000 square feet Main Lodge with food and drink service, indoor seating, equipment rental, lockers and restrooms. The skier services building at 7,400 square feet provides guest services and lift tickets, first aid room, child and adult lessons, employee locker rooms and administration. At the top of Lakeview lift, you will find Snowflake lodge providing food and beverage and an outdoor barbeque. The daily operating season typical begins in early December and continues through the middle of April. During the off-season, April through November, extensive maintenance programs are performed throughout the building facilities, ski lifts, fleet vehicles, snowmaking facilities, snowmaking equipment, slope erosion control, tree care and brushing.

Services Provided

- Ski lift served skiing and riding – 6 chairlifts
- Uphill skiing during non-operating hours
- Snowmaking / machine groomed trails
- Food outlets; Base Lodge, Wild Bill's BBQ and Snowflake Lodge
- Ski & Ride Center - group and private lessons age 7 to adult
- Child Ski Center - children group and private lessons age 3-6
- Equipment tuning and repair shop
- Equipment Rental – offering standard skis, snowboards and demo equipment
- Retail shop – clothing and accessories
- Storage Lockers - daily and seasonal
- Shuttle Transportation - serving Incline Village
- Diamond Peak Ski Education Foundation – skill development program

Operations

- | | |
|--|--|
| <ul style="list-style-type: none">• Tickets – Guest Services• Food and Beverage• Ski and Ride Centers• Ski and Snowboard Rentals• Mountain Operations• Ski Lift Operations and Maintenance• Hyatt Sport Shop | <ul style="list-style-type: none">• Slope Operations and Maintenance• First Aid and Ski Patrol• Fleet Maintenance• Facility Operations and Maintenance• Parking and Shuttle Transportation |
|--|--|

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

- Service and Supplies
 - Advertising – Paid – Trade
 - Banking Fees and Processing
 - Computer IT Small Equipment
 - Computer Licenses and Fees
 - Contractual Services
 - Dues and Subscriptions
 - Employee Recruitment and Retention
 - Operating Supplies
 - Fuel
 - Chemical
 - Uniforms
 - Small Equipment
 - Permits and Fees
 - Rental and Lease
 - Repairs and Maintenance General
 - Janitorial
 - Snow Removal
 - Rental and Leases
 - Permits and Fees
 - Fleet Maintenance Services
 - Engineering Services
 - Building Maintenance Services
 - Security
 - Training and Education
- Insurance – General Liability
- Cost of Goods Sold
- Central Services Cost
- Capital Expenditures

Financial Highlights	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
<u>Sources</u>	8,275,609	8,613,172	11,854,919	13,055,911	14,527,824	12,757,644
<u>Uses</u>						
Personnel	3,641,963	3,642,456	3,938,873	5,235,732	5,652,020	5,388,259
Non Personnel	4,254,043	2,961,174	4,718,818	5,150,280	6,649,929	6,841,261
	<u>7,896,007</u>	<u>6,603,630</u>	<u>8,657,691</u>	<u>10,386,012</u>	<u>12,301,949</u>	<u>12,229,520</u>
<u>Staffing</u>						
FTE's*	78.5	75.9	75.4	76.9	76.9	76.9

*Based on budget

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

overall venue management versus the current oversight of solely mountain operations departments.

Operations/Maintenance

Although staff is in the preliminary stage of refining operating budgets including service and supplies for the ski venue, the intent is to absorb inflationary increases within the majority of the departments at the ski venue. FY2023 service and supplies budget included allocations totaling \$2,235,606 in expenses and as mentioned, the direction is to develop the FY2024 service and supplies line item budget to remain unchanged with budget allocations.

The same method of the 2024 budget remaining as close to the 2023 adopted budget within the ski venue Marketing program is also being applied to expense related items.

Budget allocations within other line item expenses including general liability insurance, cost of goods sold, central services costs and a utilities may reflect increases within the FY2024 budget.

Capital Projects/Capital Expense

Capital expense projects include funding for-

The painting and refinishing the exterior of the main lodge and skier service building - \$80,000

Capital projects include funding for-

Main Lodge walk-in cooler and food prep space reconfiguration - \$800,000
Fleet replacement of snow grooming vehicle- \$600,000
Mechanical and process control upgrades to snowmaking water pump house \$350,000
Replacement snowmobile and utv equipment \$41,000
Replacement haul rope grips 1979 Redfox ski lift \$64,000

Service Level

The ski venue budgets are developed to inform through allocations within budgets including personnel, operating, maintenance and capital projects to provide a safe winter skiing experience from December through April without interruption of service to our community and others.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,800,300	12,636,768		
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	345,900	-		
Interfund Services	-	17,011	33,540	15,735	16,500	14,985		
TOTAL OPERATING INCOME	8,143,466	8,573,145	11,617,207	12,949,502	13,162,700	12,651,753		
OPERATING EXPENSE								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	4,292,107	3,989,710		
Employee Fringe	870,179	902,190	971,743	1,331,768	1,495,660	1,398,549		
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	5,787,767	5,388,259		
Professional Services	69,873	17,267	13,257	23,700	23,700	23,700		
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,361,000	2,378,870		
Insurance	206,899	195,881	259,300	234,500	276,100	276,100		
Utilities	511,366	547,831	492,946	641,435	574,700	576,700		
Cost of Goods Sold	363,567	317,925	389,302	558,200	586,200	588,450		
Central Services Cost	388,100	397,765	447,662	524,073	559,329	892,441		
Depreciation	1,350,051	1,294,516	1,278,962	1,137,696	1,251,500	1,251,500		
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,008,999	10,680,939	11,420,296	11,376,020		
NET INCOME (EXPENSE)	(290,350)	674,870	2,608,208	2,268,563	1,742,404	1,275,733		
NON OPERATING INCOME								
Other Sources	-	-	2,172	-	-	-		
Non Operating Leases	75,784	78,233	122,080	85,085	87,600	84,567		
Investment Earnings	49,030	1,723	(38,873)	21,324	21,324	21,324		
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	-	-		
TOTAL NON OPERATING INCOME	132,144	40,027	216,208	106,409	108,924	105,891		
NON OPERATING EXPENSE								
Debt Service Interest	-	(129)	440	219	-	-		
Amortization	-	185	93	-	-	-		
TOTAL NON OPERATING EXPENSE	-	56	533	219	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	714,841	2,823,883	2,374,753	1,851,328	1,381,624		
TRANSFERS								
Transfers In	-	-	19,333	-	-	-		
Transfers Out	812,243	-	-	-	-	-		
TOTAL TRANSFERS	(812,243)	-	19,333	-	-	-		
CHANGE IN NET POSITION	(970,449)	714,841	2,843,216	2,374,753	1,851,328	1,381,624		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,800,300	12,636,768		
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	345,900	-		
Interfund Services	-	17,011	33,540	15,735	16,500	14,985		
Non Operating Leases	75,784	78,233	122,080	85,085	87,600	84,567		
Investment Earnings	49,030	1,723	(38,873)	21,324	21,324	21,324		
Other Sources	-	-	2,172	-	-	-		
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	-	-		
Funded Capital Resources	-	-	2,172	-	-	-		
Transfers In	-	-	19,333	-	-	-		
TOTAL SOURCES	8,275,609	8,613,172	11,854,919	13,055,911	13,271,624	12,757,644		
USES								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	4,292,107	3,989,710		
Employee Fringe	870,179	902,190	971,743	1,331,768	1,495,660	1,398,549		
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	5,787,767	5,388,259		
Professional Services	69,873	17,267	13,257	23,700	23,700	23,700		
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,361,000	2,378,870		
Insurance	206,899	195,881	259,300	234,500	276,100	276,100		
Utilities	511,366	547,831	492,946	641,435	574,700	576,700		
Cost of Goods Sold	363,567	317,925	389,302	558,200	586,200	588,450		
Central Services Cost	388,100	397,765	447,662	524,073	559,329	892,441		
Capital Improvements	-	-	926,314	823,000	2,268,900	2,105,000		
Debt Service	-	(129)	19,340	19,769	-	-		
Transfers Out	812,243	-	-	-	-	-		
TOTAL USES	7,896,007	6,603,630	8,675,691	10,386,012	12,437,696	12,229,520		
SOURCES(USES)	379,603	2,009,543	3,179,228	2,669,899	833,928	528,124		

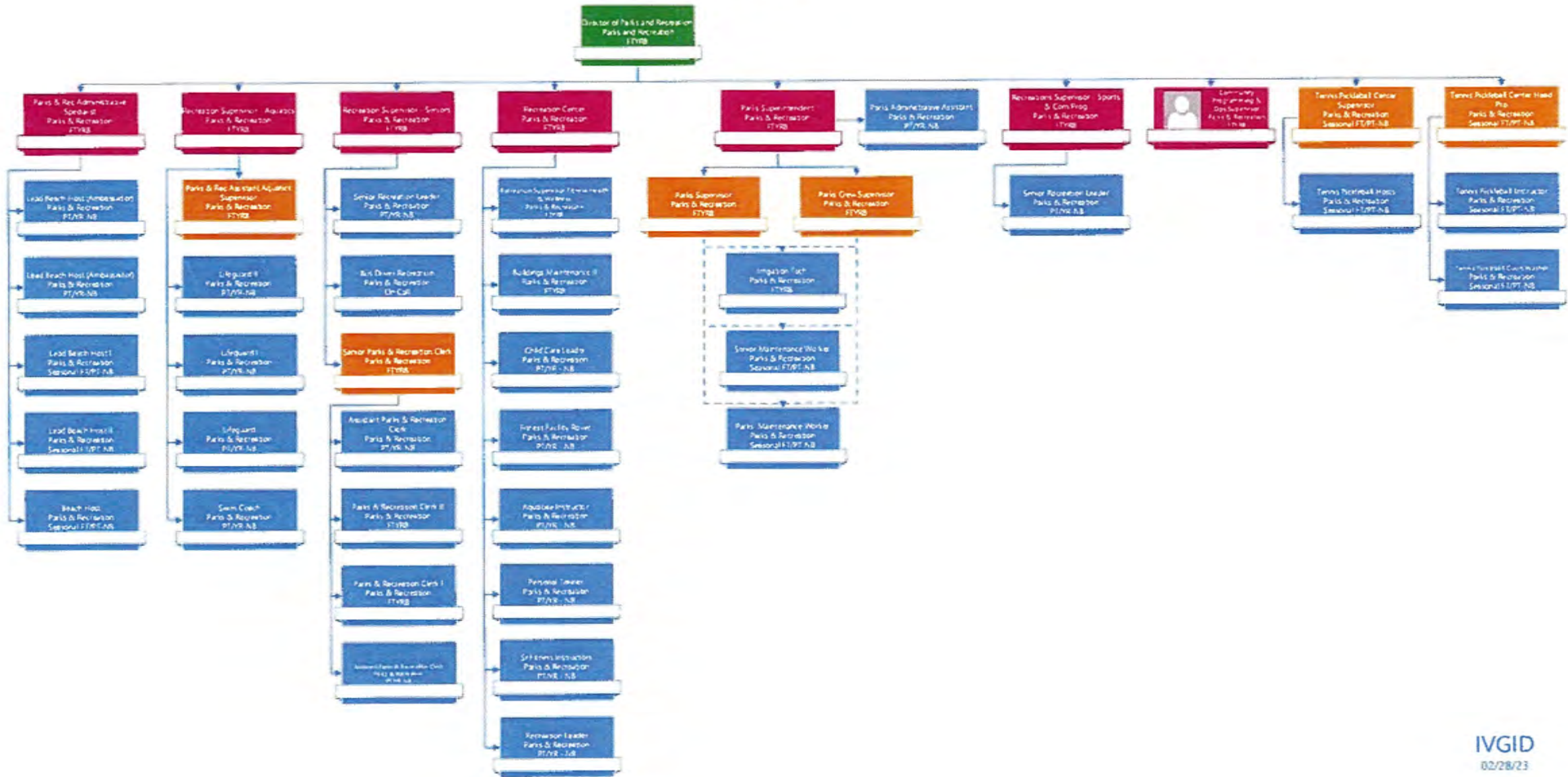
SKI / DIAMOND PEAK
Sum of 2024 Departments Budget

	Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint.		Ski Patrol	Ski School	Child Ski Ctr.	Rentals Repairs	Property Operation	Hyatt Shop	Marketing Admin			
Row Labels	Account Description	450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990	34 Total
Revenue		340																
Consolidated Tax																		
Sales & Fees				(1,433,200)	(7,410,800)					(885,905)	(877,615)	(1,274,200)		(342,848)			41,900	(12,182,668)
Facility Fee																		
Interfund			(14,985)															(14,985)
Misc. Rev.																		(84,567)
Invest Inc.																		(21,324)
Capital Grants																		
Revenue Total			(14,985)	(1,433,200)	(7,410,800)					(885,905)	(877,615)	(1,274,200)		(342,848)			(63,991)	(12,303,544)
Expense																		
Wages		93,690	380,741			256,024	763,513	393,723		237,419	306,692	405,411	225,648	268,710	66,366	146,286	332,791	3,877,014
Benefits		16,536	124,180			75,982	364,410	143,490		51,021	72,046	86,932	51,413	82,991	11,717	84,506	200,018	1,365,241
Professional Services																		23,700
Services & Supplies	427,780	24,000	120,163			46,250	141,380	177,700	3,920	25,500	26,060	33,875	65,300	334,780	29,218	363,000	507,366	2,326,292
Insurance																		276,100
Utilities	16,800	2,000	22,400			1,300	63,600	328,600		100	100	100	100	105,800	900	9,900	20,100	571,800
Cost of Goods Sold			455,200															455,200
Central Services Cost																		892,441
Capital Expend.																		2,105,000
Expense Total	444,580	136,226	1,102,684			379,556	1,332,903	1,043,513	3,920	314,040	404,898	526,318	342,461	792,281	108,201	603,692	4,357,516	11,892,788
Grand Total	444,580	121,241	(330,516)	(7,410,800)		379,556	1,332,903	1,043,513	3,920	314,040	(481,007)	(351,297)	(931,739)	792,281	(234,647)	603,692	4,293,525	(410,756)

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Recreation Center
Recreation Programming

Parks and Recreation



Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary

Operating Budget FY 2023/24

The 350 Recreation Fund budget is combination of the Recreation Center, Programming, and Administrative Overhead budgets. It is comprised of revenues (operating sources), wages, and operating uses.

Incline Village Recreation Center

The Incline Village Recreation Center (Rec Center) is a 37000 sq. ft., first-rate complex offering activities for all ages. This 31-year old facility, like other small town community centers, promotes health & exercise, keeps adolescents safe, provides a social space, boosts the local economy, and increases property values. The Rec Center adds beauty & value to the community, while offering a safe place to play socialize & recreate.

As of March 13, the membership is comprised of 2,465 individual members with equals 1787 membership products. The products include 1-week, 1-month, 3-month, 6-month, annual and ongoing monthly; represent all ages and demographics. To date, the total gross revenue for the Recreation Center is \$628,185; consisting of membership products, service and user fees, rental income, merchandise and food sales.

Recreation Program Overview

Programming operations are housed and facilitated in the Recreation Center. IVGID programs are driven by our community needs to improve quality of life. Programming operations include creation, registration and fee collection, promotion, coordination and implementation. Program areas include Aquatics, Youth & Family, Adult, Senior, Fitness, Health & Wellness and Community programs and Special Events. To date, the total gross revenue for programing is \$391,127. It has doubled from last year during the same timeframe (July1 – March 13).

Services Provided

- Resident Services & Administration
- Recreation Facility and Fields Booking
- 39 Group & Water Fitness Classes
- 25 Yard 8 Lane Indoor Pool
- Cardio Equipment
- Strength Conditioning
- Kid Zone
- Gymnasium
- Full Service Locker Rooms
- Pro Shop
- Aquatics Programs
- Youth & Family Programs
- Adult Programs
- Senior Programs
- Fitness, Health & Wellness Programs
- Community Programs & Special Events
- Adult Indoor Pickle Ball (winter) & Pick-up Basketball exclusive gym time
- Recreation Center Membership

Service Levels

- Services and amenities available 363 days/year, 6am -8pm M-F, 7am -7pm Sat, 7am – 5pm Sun
- Certified Fitness Instructors
- Group Fitness Classes provided daily (Benefit of membership)
- CPR/AED/First Aid Trained Staff
- Citified Lifeguards and Swim Instructors
- Professionally maintained strength training equipment and cardiovascular with personal viewing screens
- Towel Service available
- Daily Coffee Service
- Professional Janitorial Service - Daily
- Child Care
- Social gathering lobby open to the public
- Wi-Fi Available
- Big Screen TV
- Secure, convenient Digi Lock system
- Onsite Merchandise- including snacks, drinks logo-wear, swimwear and fitness accessories
- Personal training, nutrition counseling & sports coaching
- Affordable, flexible and quality fitness membership options with IVGID Recreation Pass priority pricing
- Onsite Maintenance Professional

Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2023/24

Strategic Plan Initiatives

Highlights of FY2023 2024 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Complete deferred renovation/repair to exterior of the Recreation Center building & grounds (Long Range Principle #2 – Resources and Environment, #5 – Assets and Infrastructure)
- Increase and revive Fitness, Health & Wellness as well as Youth, Family Adult, Senior and Community Programming with an overall increase of 5% to fees (Long Range Principle #1 - Service, # 3 - Finance)
- Increase overall membership revenue (Long Range Principle #3)
- Maximize Joint Use Agreements to manage through space limitations and grow program offerings (Long Range Principle #1 - Service, #5 – Assets and Infrastructure)
- Upgrade and restore gymnasium curtain & safety padding (Long Range Principle #5 – Assets and Infrastructure)
- Move Fitness Equipment purchase from CIP to Operating budget (Long Range Principle #3 - Finance)
- Consider incentive/compensation to retain commuting staff (Long Range Principle #4 - Workforce)

Operation Goals

The operational goals for the Recreation Center and Recreation Programming includes continued cost recovery, increased and consistent service levels, and improved care and condition of the facility.

Challenges to completing Strategic Plan Initiatives

- Recovering operational normalcy after rapid cultural change due to the Pandemic
- Forest Fire AQI limiting exercise and recreation in Summer 2021 and 2022
- Service level decline due to amenity closures during construction and repair 2021/2022
- Inconsistent building maintenance from February 2019 to October 2022 due to position vacancy
- 31-years old infrastructure issues
- Space constraints
- Diminished workforce

Solutions to achieving Strategic Plan Initiatives

Solutions to conquer previous disruptions to cost/recovery, service levels & consistent maintenance:

- Increase all temporary rates (daily, weekly, 1-month, 3-months)
- Increase program revenue utilizing prudent cost/recovery practice, as directed by Board of Trustees
- Adjust student membership age range 6-19 years of age and change product to “Youth” membership
- Change criteria of senior couple rate requiring both users in the couple to be age 60 or older
- Increase all Rec Center member rates in May 2024
- Improve retention of professional staff by offering a competitive compensation package
- Extend useful life of assets through repair, and replace when necessary
- Encourage improved team culture throughout the District by resurrecting the Health & Wellness Initiative
- Make deferred maintenance a priority; assess building damage from heavy winter
- Plan for new HVAC and exterior CIP building renovations
- Continue purchasing quality fitness equipment at best price/trade-in value with substantial warranty
- Promote facility rentals
- Utilize KidZone as rental & programming space for more profitability
- Maximize Community Partnerships & Joint Use agreements
- Revive Alternative Funding Sources – sponsorships, grants and fundraising

Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2023/24

Budget

The 350 Recreation Fund 2023/24 preliminary budget is developed by increasing the Recreation Center and Program sources as directed by Board of Trustees, utilizing historical expense data for a flat expense budget and prudent purchasing practices, increasing wages to account for cost of living and accounting for one FTE vacancy to be filled for calculating total operating uses.

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Budget</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023/24</u>
<u>Financial Highlights</u>						
<u>Sources</u>	2,193,094	2,275,766	1,174,132	27,203,139	1,742,000	1,512,843
<u>Uses</u>						
Personnel	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,792,601
Non Personnel	1,109,123	697,645	1,378,251	26,595,303	1,124,137	1,602,475
	<u>2,487,745</u>	<u>1,938,396</u>	<u>2,798,874</u>	<u>28,291,979</u>	<u>2,934,417</u>	<u>3,395,076</u>

FTE's*	25.0	21.2	22.2	22.7	22.7	22.7
*Based on budget						

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Budget</u> <u>FY2023-24</u>
<u>Service Measures</u>					
<u>Recreation Center Visits</u>	188,997	133,554	173,500	173,500	

Budget Highlights

Revenue/Sources

- With an overall increase of 5-10%, the assumption is for Revenue/Sources in 2023/24 to be within 10% of the gross revenue best year 2018-2019.

Staffing

The Recreation Fund FY2023/24 baseline budget provides funding to support 22.7 FTE positions. Continued challenges in retaining seasoned, high quality, and empathetic workforce; strategies include increasing wage, and praise-worthy communication, and/or attract high quality resident and commuting workforce by hiring at competitive wages/incentives including IVGID recreation benefits.

Programming

- Adding new and revived programs and services at a 5% increase.

Capital

Significant projects included in the FY23/24 capital budget include:

- Complete deferred exterior Recreation Center building, HVAC system replacement, grounds projects.

Contract Services

- Contracted Janitorial Services (\$72,400)
- Contracted Aquatics Maintenance (\$39,840)

Rec Center Aquatics Programs 350.48.850

Aquatics		
Rec Center	Fee	w/IVGID
Swim Team - NNA White	\$127	\$96
Swim Team - NNA Blue	\$104	\$78
Swim Team - NNA Jr.	\$116	\$87
Swim Team - NNA Sr.	\$127	\$96
Pre-Swim Team	\$87	\$65
Incline Tahoe Masters Swim Team	Rec Center Membership	
American Red Cross Lifeguard Class	\$205	\$165
American Red Cross WSI Class	\$205	\$165
Group Swim Lessons	\$52	\$40
Private Swim Lessons (Single)	\$50	\$40
Private Swim Lessons (4-pack)	\$184	\$138
Semi-Private Swim Lessons (Single)	\$60	\$50
Semi-Private Swim Lessons (4-pack)	\$239	\$179
Private Swim Lessons (Pod)	\$110	\$82
Private Paddle Lessons - Indoor (Single)	\$68	\$55
Semi-Private Paddle Lessons - Indoor (Single)	\$125	\$100
Private Paddle Lessons - Indoor (4-pack)	\$190	\$152
Semi-Private Paddle Lessons - Indoor (4-pack)	\$365	\$292
Splashes & Glasses (drop-in)	\$12	\$10
Swim Around Tahoe	\$43	\$32
Summer Youth Water Polo	\$175	\$130
Summer Splash Ball	\$175	\$130

Youth Sports/Programs 350.46.811

Youth		
Program	Fee	w/IVGID
TK Basketball Camp	\$265	\$200
TK Basketball Play Like a Champion	\$190	\$140
Youth Rec Basketball K-8th (Coed) League	\$100	\$80
Youth Volleyball Summer Camp	\$135	\$100
Youth Flag Football League	\$170	\$125
Invasion Soccer Summer Camp	\$300	\$225
Summer Youth Skateboard Camp	\$265	\$200
Ninjas Boys Gymnastics (Coed, 4 levels)	\$150	\$120
Girls Gymnastics	\$135	\$120
Tiny Tumblers	\$135	\$120
Winter Indoor Soccer	\$100	\$80

Collaborative Community Programs

Community Events		
Program (Restricted)	Fee	w/IVGID
Bunny Trail	N/A	Free
Water Carnival	N/A	Free
Trail of Treats	N/A	Free
Holiday Event	N/A	Free

Senior Programs 350.48.820

Senior		
Program	Fee	w/IVGID
Summer Moonlight Hikes	\$50	\$40
55+ Hiking Series (Drop-In)	\$14	\$10
55+ Trips	\$39	\$32
55+ Snowshoe Hikes (Drop-In)	\$21	\$17
55+ Ski Clinics		
*10 Week Pass	\$250	\$200
*5 week	\$150	\$125
*Drop-in	\$45	\$35
Line Dancing		
*Full Series	\$70	\$55
*Drop-in	\$19	\$15
Cross Country	\$20	\$15
Conversation Cafe	Free	Free
Vets Club	\$30	\$30
Senior Transportation	Restricted	45-50

Adult Programs 350.46.831

Adult		
Program	Fee	w/IVGID
Adult Coed Softball Leagues	\$650	N/A
Adult Coed Outdoor Soccer League	\$650	N/A
Coed Volleyball Leagues	\$250	N/A
Skeesters Ski Clinic (6 weeks)	\$480	\$360
Community Snowshoe	\$50	\$40
Community Snowshoe - no alcohol	\$40	\$32
Tai Chi (Drop-In)	\$18	\$15

Fitness, Health & Wellness 350.48.860

Fitness, Health, Wellness		
Program	Fee	w/IVGID
Personal Training	\$65-\$85/hour	no discount
Nutrition Counseling	\$85/hour	no discount
Adult Ballroom Drop In Ongoing	\$18	\$15
Tai Chi	\$18	\$15
Kids Dance	\$225	\$180
Kids Private Dance	\$400	\$325
Indoor Pickleball Clinic	\$125	\$100
Art Journaling	\$305	\$245

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,550,800	1,512,843		
Facility Fees	1,171,194	1,229,835	-	173,229	70,000			
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000	116,984		
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,187,158	1,767,119	1,737,800	1,629,827		
OPERATING EXPENSE								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900	1,238,282		
Employee Fringe	323,816	274,637	302,597	392,286	401,380	363,431		
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,601,713		
Professional Services	5,700	5,919	4,293	5,850	5,850	5,850		
Services and Supplies	525,703	408,881	621,663	609,861	641,800	780,558		
Insurance	50,793	54,124	58,005	60,900	71,700	71,700		
Utilities	131,312	108,567	134,931	122,956	133,400	133,200		
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000	42,700		
Central Services Cost	124,000	106,944	131,785	141,787	153,387	273,468		
Depreciation	300,840	290,486	289,443	267,948	279,500	279,500		
TOTAL OPERATING EXPENSE	2,541,543	2,228,897	2,674,823	2,951,698	3,143,917	3,188,688		
NET INCOME (EXPENSE)	(348,449)	52,951	(1,487,665)	(1,184,579)	(1,406,117)	(1,558,861)		
NON OPERATING INCOME								
Investment Earnings	-	-	(259)	1,020	1,020	1,020		
Capital Grants	-	-	-	25,435,000				
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)					
TOTAL NON OPERATING INCOME	-	(6,083)	(15,229)	25,436,020	1,020	1,020		
NON OPERATING EXPENSE								
Debt Service Interest	-	(15)	50	-				
Amortization	-	19	9					
TOTAL NON OPERATING EXPENSE	-	4	60	-	-	-		
INCOME (EXPENSE) BEFORE TRANSFERS	(348,449)	46,883	(1,502,945)	24,251,441	(1,405,097)	(1,557,841)		
TRANSFERS								
Transfers In	-	-	2,204					
Transfers Out	247,041	-	-					
TOTAL TRANSFERS	(247,041)	-	2,204	-	-	-		
CHANGE IN NET POSITION	(595,490)	46,883	(1,500,741)	24,251,441	(1,405,097)	(1,557,841)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,550,800	1,512,843		
Facility Fees	1,171,194	1,229,835	-	173,229	70,000			
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000	116,984		
Investment Earnings	-	-	(259)	1,020	1,020	1,020		
Capital Grants	-	-	-	25,435,000				
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)					
Transfers In	-	-	2,204					
TOTAL SOURCES	2,193,094	2,275,766	1,174,132	27,203,139	1,738,820	1,630,847		
USES								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900	1,238,282		
Employee Fringe	323,816	274,637	302,597	392,286	401,380	363,431		
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,601,713		
Professional Services	5,700	5,919	4,293	5,850	5,850	5,850		
Services and Supplies	525,703	408,881	621,663	609,861	641,800	780,558		
Insurance	50,793	54,124	58,005	60,900	71,700	71,700		
Utilities	131,312	108,567	134,931	122,956	133,400	133,200		
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000	42,700		
Central Services Cost	124,000	106,944	131,785	141,787	153,387	273,468		
Capital Improvements	-	-	411,289	25,606,000	70,000	295,000		
Debt Service	-	(15)	2,205	2,229				
Transfers Out	247,041	-	-					
TOTAL USES	2,487,745	1,938,396	2,798,874	28,291,979	2,934,417	3,204,188		
SOURCES(USES)	(294,651)	337,369	(1,624,742)	(1,088,840)	(1,195,597)	(1,573,341)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,550,800	1,512,843		
Facility Fees	1,171,194	1,229,835	-	173,229	70,000	-		
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000	116,984		
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,187,158	1,767,119	1,737,800	1,629,827		
OPERATING EXPENSE								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900	1,238,282		
Employee Fringe	323,816	274,637	302,597	392,286	401,380	363,431		
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,601,713		
Professional Services	5,700	5,919	4,293	5,850	5,850	5,850		
Services and Supplies	525,703	408,881	621,663	609,861	641,800	780,558		
Insurance	50,793	54,124	58,005	60,900	71,700	71,700		
Utilities	131,312	108,567	134,931	122,956	133,400	133,200		
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000	42,700		
Central Services Cost	124,000	106,944	131,785	141,787	153,387	273,468		
Depreciation	300,840	290,486	289,443	267,948	279,500	279,500		
TOTAL OPERATING EXPENSE	2,541,543	2,228,897	2,674,823	2,951,698	3,143,917	3,188,688		
NET INCOME (EXPENSE)	(348,449)	52,951	(1,487,665)	(1,184,579)	(1,406,117)	(1,558,861)		
NON OPERATING INCOME								
Investment Earnings	-	-	(259)	1,020	1,020	1,020		
Capital Grants	-	-	-	25,435,000	-	-		
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)	-	-	-		
TOTAL NON OPERATING INCOME	-	(6,083)	(15,229)	25,436,020	1,020	1,020		
NON OPERATING EXPENSE								
Debt Service Interest	-	(15)	50	-	-	-		
Amortization	-	19	9	-	-	-		
TOTAL NON OPERATING EXPENSE	-	4	60	-	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(348,449)	46,883	(1,502,945)	24,251,441	(1,405,097)	(1,557,841)		
TRANSFERS								
Transfers In	-	-	2,204	-	-	-		
Transfers Out	247,041	-	-	-	-	-		
TOTAL TRANSFERS	(247,041)	-	2,204	-	-	-		
CHANGE IN NET POSITION	(595,490)	46,883	(1,500,741)	24,251,441	(1,405,097)	(1,557,841)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,550,800	1,512,843		
Facility Fees	1,171,194	1,229,835	-	173,229	70,000	-		
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000	116,984		
Investment Earnings	-	-	(259)	1,020	1,020	1,020		
Capital Grants	-	-	-	25,435,000	-	-		
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)	-	-	-		
Transfers In	-	-	2,204	-	-	-		
TOTAL SOURCES	2,193,094	2,275,766	1,174,132	27,203,139	1,738,820	1,630,847		
USES								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900	1,238,282		
Employee Fringe	323,816	274,637	302,597	392,286	401,380	363,431		
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,601,713		
Professional Services	5,700	5,919	4,293	5,850	5,850	5,850		
Services and Supplies	525,703	408,881	621,663	609,861	641,800	780,558		
Insurance	50,793	54,124	58,005	60,900	71,700	71,700		
Utilities	131,312	108,567	134,931	122,956	133,400	133,200		
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000	42,700		
Central Services Cost	124,000	106,944	131,785	141,787	153,387	273,468		
Capital Improvements	-	-	411,289	25,606,000	70,000	295,000		
Debt Service	-	(15)	2,205	2,229	-	-		
Transfers Out	247,041	-	-	-	-	-		
TOTAL USES	2,487,745	1,938,396	2,798,874	28,291,979	2,934,417	3,204,188		
SOURCES(USES)	(294,651)	337,369	(1,624,742)	(1,088,840)	(1,195,597)	(1,573,341)		

Recreation		Youth Programs	Senior Programs	Adult Programs		Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Mktg.	Admin	
Sum of 2024 Departments Budget		350										
		46			46 Total	48						48 Total
Row Labels	Account Description	811	820	831		840	850	860	890	980	990	
Revenue												
Ad Valorem Consolidated Tax Sales & Fees		(188,005)	(86,850)	(61,600)	(336,455)	(976,288)	(127,000)	(73,100)	-			(1,176,388)
Facility Fee												
Operating Grants		(50,000)	(66,984)		(116,984)							
Interfund												
Misc. Rev.											(1,020)	(1,020)
Invest Inc.												
Capital Grants												
Revenue Total		(238,005)	(153,834)	(61,600)	(453,439)	(976,288)	(127,000)	(73,100)	-		(1,020)	(1,177,408)
Expense												
Wages		188,656	194,524	21,202	404,382	255,227	333,200	175,756	40,293	38,554	(9,130)	833,900
Benefits		72,400	52,172	7,255	131,827	101,397	66,587	33,839	6,264	18,426	5,091	231,604
Professional Services											5,850	5,850
Services & Supplies		161,303	36,026	3,300	200,629	375,569	78,830	16,660	2,290	11,200	95,380	579,929
Insurance						71,700						71,700
Utilities			600		600	115,400	1,700				15,500	132,600
Cost of Goods Sold				11,000	11,000	31,700						31,700
Central Services Cost											273,468	273,468
Defensible Space											295,000	295,000
Capital Expend.												
Debt Service												
Extraordinary												
Transfers												
Expense Total		422,359	283,322	42,757	748,437	950,993	480,317	226,255	48,847	68,180	681,159	2,455,751
Grand Total		184,354	129,488	(18,843)	294,998	(25,295)	353,317	153,155	48,847	68,180	680,139	1,278,343

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Community Services Admin.

**Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FY 2023/24**

Overview

The Community Services Administration operation is available 363 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 offered from 6am – 8pm, Monday – Friday and 7am – 7pm on Saturday and 7am to 5pm on Sunday.

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/Shared Ownership
- 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.

Budget/Staffing Summary

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
<u>Financial Highlights</u>						
<u>Sources</u>	4,503,250	888,376	881,127	507,849	646,548	2,407,448
<u>Uses</u>						
Personnel	191,472	208,934	253,934	287,961	310,840	310,117
Non Personnel	119,626	168,622	527,947	217,635	271,708	257,802
	<u>311,097</u>	<u>377,556</u>	<u>781,881</u>	<u>505,596</u>	<u>582,548</u>	<u>567,919</u>
<u>Staffing</u>						
FTE's*	2.5	3.3	3.8	3.8	3.8	3.8

*Based on budget

Strategic Plan Initiatives

- Exceptional service delivery and communication while implementing and managing District policies and restrictions (Long Range Principle #1 - Service, #2 – Resources and Environment, #6 - Communication, #7 - Governance)
- Fiscal responsibility (Long Range Principle #3 - Finance)
- Reorganization of the staffing model providing for better retention and growth opportunity(Long Range Principle #4 - Workforce)

Budget Highlights

The Community Services Admin budget experiences minimal change year on year however, staff has made reductions in the operating budget for 23-24.

Revenues

- A new fee will be implemented to reinstate IVGID Recreation privileges that have been suspended due to delinquent property tax payment.

Staffing

- The FY2023/24 staffing is 3.8 FTE.

Operating Budget

- Increases to labor as related to recruitment and retention.
- Fiscally responsible management of expenses.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	(590,712)	(123,602)	(178,867)	(272,975)	(286,600)	(262,000)		
Facility Fees	4,766,677	1,009,230	830,977	754,952	907,276	2,984,619		
TOTAL OPERATING INCOME	4,175,965	885,628	652,109	481,977	620,676	2,722,619		
OPERATING EXPENSE								
Salaries and Wages	141,275	158,671	192,706	207,744	224,400	196,895		
Employee Fringe	50,197	50,263	61,228	80,217	86,440	74,056		
Total Personnel Cost	191,472	208,934	253,934	287,961	310,840	270,951		
Professional Services	212,044	925	-	-	-	-		
Services and Supplies	42,586	39,966	43,849	91,455	74,700	47,840		
Utilities	8,821	7,706	5,979	5,531	5,900	5,900		
Central Services Cost	19,800	20,025	19,722	20,649	22,108	40,062		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Depreciation	45,549	35,415	30,823	24,408	18,100	18,100		
TOTAL OPERATING EXPENSE	618,149	412,972	432,277	530,004	536,648	482,853		
NET INCOME (EXPENSE)	3,557,816	472,656	219,832	(48,027)	84,028	2,239,766		
NON OPERATING INCOME								
Investment Earnings	77,113	2,748	(24,509)	25,872	25,872	25,872		
Proceeds from Capital Asset Dispositions	8,297	-	253,528	-	-	-		
TOTAL NON OPERATING INCOME	85,410	2,748	229,018	25,872	25,872	25,872		
INCOME(EXPENSE) BEFORE TRANSFERS	3,643,226	475,405	448,850	(22,155)	109,900	2,265,638		
TRANSFERS								
Transfers In	241,875	-	-	-	-	-		
Transfers Out	(261,502)	-	380,426	-	-	-		
TOTAL TRANSFERS	503,377	-	(380,426)	-	-	-		
CHANGE IN NET POSITION	4,146,603	475,405	68,424	(22,155)	109,900	2,265,638		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	(590,712)	(123,602)	(178,867)	(272,975)	(286,600)	(262,000)		
Facility Fees	4,766,677	1,009,230	830,977	754,952	907,276	2,984,619		
Investment Earnings	77,113	2,748	(24,509)	25,872	25,872	25,872		
Proceeds from Capital Asset Dispositions	8,297	-	253,528	-	-	-		
Transfers In	241,875	-	-	-	-	-		
TOTAL SOURCES	4,503,250	888,376	881,127	507,849	646,548	2,748,491		
USES								
Salaries and Wages	141,275	158,671	192,706	207,744	224,400	196,895		
Employee Fringe	50,197	50,263	61,228	80,217	86,440	74,056		
Total Personnel Cost	191,472	208,934	253,934	287,961	310,840	270,951		
Professional Services	212,044	925	-	-	-	-		
Services and Supplies	42,586	39,966	43,849	91,455	74,700	47,840		
Utilities	8,821	7,706	5,979	5,531	5,900	5,900		
Central Services Cost	19,800	20,025	19,722	20,649	22,108	40,062		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Capital Improvements	-	-	-	-	64,000	64,000		
Transfers Out	(261,502)	-	380,426	-	-	-		
TOTAL USES	311,097	377,556	781,881	505,596	582,548	528,753		
SOURCES(USES)	4,192,152	510,820	99,247	2,253	64,000	2,219,738		

CS ADMIN

Sum of 2024 Departments Budget

Row Labels	Account Description	990
Revenue		
Sales & Fees		262,000
Facility Fee		(2,984,619)
Invest Inc.		(25,872)
Capital Grants		
Revenue Total		(2,748,491)
Expense		
Wages		196,895
Benefits		74,056
Professional Services		
Services & Supplies		47,840
Insurance		
Utilities		5,900
Cost of Goods Sold		
Central Services Cost		40,062
Defensible Space		100,000
Capital Expend.		64,000
Debt Service		
Extraordinary		
Transfers		
Expense Total		528,753
Grand Total		(2,219,738)

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES

Tennis

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2023/24**

Overview

The Tennis & Pickleball Center's operates mid-April through early November, depending on weather. The Pro Shop is open May through October with peak season beginning in early June and ending in early September. Youth and Adult Lessons & Programs are offered daily throughout the season.

Services Provided

- 8 Tennis Courts
- 15 Pickleball Courts (coming Spring 2023)
- Youth & Adult Camps & Clinics for all ages & abilities
- Weekly Tennis and Pickleball Social Mixers – ladies, men's, mixed
- Annual Tennis and Tournament
- Annual Pickleball Tournament
- Private & Group Lessons from USTA Certified Professionals
- Pickleball Lessons & Programs
- Membership Services
- Full Service Pro Shop
- Professional Racquet Stringing
- USTA League Teams – ladies, men's mixed
- Special Events and Camp Court Rentals

Service Levels

- Affordable, flexible and quality fitness membership options with IVGID Recreation Pass priority pricing
- Sun deck for gathering
- Daily court washing
- Court Water Service
- Onsite convenient merchandise includes snacks, drinks, logo-wear and Tennis Pickleball accessories
- Certified Tennis and Pickleball Instructors
- Group and private lessons provided daily)
- Daily Coffee Service

Budget/Staffing Summary

The 2023 2024 preliminary budget has been developed by calculating total visits, program participation numbers, program registration fee increases, Pickleball membership rate increases and historical expense data. The management structure of the Tennis/Pickleball Center has been reorganized, with an increase in wages for the Head Pro and Supervisor positions. To help accommodate the wage increase a 25% allocation to a middle manager supervisor was removed. This new personnel structure is intended to provide a consistent management presence and a higher service level for the Center operations overall.

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
Financial Highlights						
<u>Sources</u>	248,449	272,186	216,458	177,401	216,248	214,139
<u>Uses</u>						
Personnel	152,528	151,487	185,165	163,471	176,480	175,532
Non Personnel	336,482	97,378	127,786	131,603	207,504	208,655
	489,009	248,866	312,951	295,074	383,984	384,187
<u>Staffing</u>						
FTE's*	2.5	1.5	2.2	2.2	2.2	2.2

*Based on budget

<u>Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
Tennis/Pickleball Center Visits	11,837	9,167	13,800	14,000	

Strategic Plan Initiatives

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2023/24**

Highlights of the District's Strategic Plan directly related to the Tennis/Pickleball program include:

- Reorganization of the staffing model supporting Long Range Principle #1 – Service and Long Range Principle #4 - Workforce
- Creation of Tennis & Pickleball Advisory Committees to improve communication and member engagement in support of Long Range Principle #6 – Communication
- Ongoing court improvement, repairs and maintenance addressing safety and infrastructure issues in support of Long Range Principle #5 – Assets and Infrastructure

Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for FY2023/24 baseline reflect a 10% increase in order to meet target cost-recovery levels.

Staffing

- The Tennis fund FY2023/24 baseline budget provides funding to support 2.2 FTE positions, essentially unchanged from the current FY2022/23 budget. Management is focused on providing a competitive compensation package that supports employee recruitment and retention.

Programming

- Overall 5% projected increase to Tennis – Pickleball Programs.

Capital

Significant projects included in the FY23/24 capital budget include:

- Ongoing court improvements, repairs and maintenance are scheduled in 2024.
- Complete Tennis Pickleball court rebuilds are scheduled in 2025 and 2026 year CIP.

Tennis Programs 380.45.880

Tennis for 2021		
Programs	Fee	w/IVGID
Competitive Jr. Tennis Academy	\$155	\$125
Competitive Jr. Tennis Academy Daily	\$60	\$45
Munchkins Tennis Clinic	\$155	\$125
Munchkins Tennis Clinic Daily	\$25	\$20
Mini-Munchkins Tennis Clinic	\$100	\$80
Mini-Munchkins Tennis Clinic Daily	\$22	\$15
USTA Quick Start Youth Tennis Camp	\$255	\$205
USTA Quick Start Youth Tennis Camp Daily	\$90	\$70
Adult Daily Tennis Clinics	\$30	\$25
Ladies' Day Clinic	\$35	\$30
Men's' Day Doubles Round Robin	\$20	\$15
Wednesday Night Mixed Doubles	\$20	\$15
Cardio Clinic	\$30	\$25
Extreme Drill and Play 3.5 and Up	\$45	\$40
Beginner Tennis Clinics	\$30	\$25
Beginner Pickleball Clinic	\$25	\$20
French Open	\$20	\$15
Breakfast at Wimbledon Mixer	\$20	\$15
Incline Pickleball Open Singles	\$60	\$50
Incline Pickleball Open Doubles / player	\$50	\$40
Incline Tennis Open Singles Doubles / player	\$50	\$40
Incline Tennis Open Singles	\$60	\$50

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	133,786	156,631	215,527	178,449	187,400	216,491		
Facility Fees	114,662	115,555	-	1,304	23,000	-		
TOTAL OPERATING INCOME	248,449	272,186	215,527	179,753	210,400	216,491		
OPERATING EXPENSE								
Salaries and Wages	128,410	129,469	158,995	131,667	142,100	136,654		
Employee Fringe	24,118	22,018	26,170	31,804	34,380	30,350		
Total Personnel Cost	152,528	151,487	185,165	163,471	176,480	167,004		
Professional Services	570	593	429	585	585	585		
Services and Supplies	66,982	68,485	88,038	87,960	134,500	125,500		
Insurance	3,202	3,426	3,707	3,900	4,600	4,600		
Utilities	7,682	8,832	12,530	11,780	14,100	14,100		
Cost of Goods Sold	10,278	6,223	7,146	10,578	11,100	10,800		
Central Services Cost	12,700	10,014	14,474	15,496	19,619	28,070		
Depreciation	28,463	31,694	72,819	70,608	68,900	68,900		
TOTAL OPERATING EXPENSE	282,404	280,754	384,308	364,378	429,884	419,559		
NET INCOME (EXPENSE)	(33,956)	(8,568)	(168,781)	(184,625)	(219,484)	(203,068)		
NON OPERATING INCOME								
Investment Earnings	-	-	(345)	(2,352)	(2,352)	(2,352)		
TOTAL NON OPERATING INCOME	-	-	(345)	(2,352)	(2,352)	(2,352)		
NON OPERATING EXPENSE								
Debt Service Interest	-	(195)	215	14	-	-		
Amortization	-	11	6	-	-	-		
TOTAL NON OPERATING EXPENSE	-	(184)	221	14	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(8,385)	(169,347)	(186,991)	(221,836)	(205,420)		
TRANSFERS								
Transfers In	-	-	1,276	-	-	-		
Transfers Out	235,067	-	-	-	-	-		
TOTAL TRANSFERS	(235,067)	-	1,276	-	-	-		
CHANGE IN NET POSITION	(269,023)	(8,385)	(168,071)	(186,991)	(221,836)	(205,420)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	133,786	156,631	215,527	178,449	187,400	216,491		
Facility Fees	114,662	115,555	-	1,304	23,000	-		
Investment Earnings	-	-	(345)	(2,352)	(2,352)	(2,352)		
Transfers In	-	-	1,276	-	-	-		
TOTAL SOURCES	248,449	272,186	216,458	177,401	208,048	214,139		
OPERATING USES								
Salaries and Wages	128,410	129,469	158,995	131,667	142,100	136,654		
Employee Fringe	24,118	22,018	26,170	31,804	34,380	30,350		
Total Personnel Cost	152,528	151,487	185,165	163,471	176,480	167,004		
Professional Services	570	593	429	585	585	585		
Services and Supplies	66,982	68,485	88,038	87,960	134,500	125,500		
Insurance	3,202	3,426	3,707	3,900	4,600	4,600		
Utilities	7,682	8,832	12,530	11,780	14,100	14,100		
Cost of Goods Sold	10,278	6,223	7,146	10,578	11,100	10,800		
Central Services Cost	12,700	10,014	14,474	15,496	19,619	28,070		
Capital Improvements	-	-	-	-	23,000	25,000		
Debt Service	-	(195)	1,463	1,304	-	-		
Transfers Out	235,067	-	-	-	-	-		
TOTAL USES	489,009	248,866	312,951	295,074	383,984	375,659		
SOURCES(USES)	(240,561)	23,320	(96,494)	(117,673)	(175,936)	(161,520)		

TENNIS FUND
Sum of 2024 Departments Budget

380

Row Labels	Account Description	
Revenue		
Sales & Fees		(216,491)
Facility Fee		-
Revenue Total		(214,139)
Expense		
Wages		136,654
Benefits		30,350
Professional Services		585
6010	Legal	
6020	Audit	585
6030	Professional Consultants	
Services & Supplies		125,500
7010	Advertising - Paid	1,000
7310	Computer License & Fees	40
7340	Dues & Subscriptions	500
7350	Employee Recruit & Retain	500
7415	Operating	29,200
7430	Uniforms	600
7450	Permits & Fees	400
7460	Postage	100
7510	R& M General	58,950
7545	Engineering Services	1,700
7550	BLDGS Maintenance Services	30,670
7605	Security	1,090
7680	Training & Education	750
7685	Travel & Conferences	
	Travel & Conferences	
Insurance		4,600
Utilities		14,100
Cost of Goods Sold		10,800
Central Services Cost		28,070
Defensible Space		
Capital Expend.		25,000
Expense Total		375,659
Grand Total		161,520

DRAFT
FY2023/24 PRELIMINARY BUDGET

BEACHES

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2023/24**

Overview

IVGID's Beaches are currently open daily, year round. However, the Burnt Cedar Pool, Ski Beach Boat Ramp and entrance gates are staffed approximately 153 days annually beginning in early May through late September, weather dependent. Food & Beverage and non-motorized watercraft rental operations are available from Memorial Day through Labor Day. Additionally the Ski Beach Boat Ramp is available by advance reservation appointments from mid-October through mid-April providing avid boaters with appropriate beach access the ability to launch watercraft year-round, dependent on safety and weather concerns and adequate water levels.

The following services are provided to IVGID Recreation Pass & Recreation Punch Card Holders and their guests in accordance with Ord 7 regulations:

Services Provided

- 4 restricted access beaches: Burnt Cedar, Incline, Ski & Hermit Beaches
- Year-round Boat Ramp
- TRCD/TRPA Watercraft Seal Inspections
- Burnt Cedar Pool & Toddler Pool (construction completed 2022)
- 3 outdoor Volleyball Courts – two at Ski Beach and one at Burnt Cedar
- Beachside Bocce Ball Courts
- Year-round Kayak/Paddle Board Storage
- Contracted Beverage Services (Incline Spirits)
- Parks & Building Maintenance Operations and Grounds Beautification Projects
- Restrooms/Changing Rooms
- Group Picnic/Event Rentals
- Beach Hosts & Ambassador Operations
- Aquatics & Lifeguard Operations
- Contracted Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches (Lake Tahoe Water Sports)
- Aquatics Beach Programs and Camps - including Group and Private Swim Lessons, Youth Paddle Board Camps, Junior Lifeguard, Mini Guard Camps, Leadership and Horizons Summer Beach Camps
- Food & Beverage operations at Incline Beach and Burnt Cedar
- Playgrounds at Burnt Cedar and Incline Beaches
- Boat and Beach Parking

Service Levels

- Ordinance 7 management by well-trained Host and Ambassador staff
- TRCD/TRPA regulations management
- Designated smoking areas
- Designated Pop-up and shade structure locations
- Daily maintenance of beaches, restrooms, picnic sites and sports courts
- Internal F&B operations
- Certified Lifeguards at pool
- Daily maintained sports courts
- Qualified Boat Ramp attendants

Budget/Staffing Summary

The 2023/24 budget has been developed by calculating total beach visits, rental revenue, boat ramp launch passes, program and Camp registration and historical expense data. Staffing reorganization intends to enhance service levels, protect the beach deed and uphold Ord 7 restrictions. An updated, competitive compensation package will ensure qualified staff recruitment and retention.

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2023/24**

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
<u>Sources</u>	2,627,946	1,452,949	5,990,821	3,192,130	4,216,568	5,273,468
<u>Uses</u>						
Personnel	986,492	999,746	1,002,834	1,219,505	1,316,460	1,442,414
Non Personnel	893,056	700,634	3,815,937	1,411,935	6,499,384	7,846,247
	<u>1,879,548</u>	<u>1,700,380</u>	<u>4,818,771</u>	<u>2,631,439</u>	<u>7,815,844</u>	<u>9,288,661</u>
<u>Staffing</u>						
FTE's*	25.5	21.1	22.9	21.1	21.1	21.1
<u>Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	
<u>Beach Visits</u>	198,930	212,517	215,811	225,000		

Strategic Plan Initiatives

Highlights of FY2023/24 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Execute short and long-term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future. Long Range Principle #5 – Assets and Infrastructure
- Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan. Long Range Principle #5 – Assets and Infrastructure
- Implement Phase 1 of District-wide security camera project. Long Range Principle #5 – Assets and Infrastructure
- Explore Implementation of RFID for the Beach Venues Long Range Principle #5 – Assets and Infrastructure

Budget Highlights

Revenue/Sources

- The FY2023/24 Baseline Budget preliminarily reflects a 5% increase in Charges for Services.
- Food and Beverage revenues have been adjusted to reflect the transition to in-house Food & Beverage operations, starting in May 2023
- Increase to the Kayak storage fees (from \$250 - \$300)
- Addition of a one-way Boat Retrieval Fee (\$15)

Staffing

- The FY2023/24 baseline staffing is 21.1 FTE.
- A budget proposal is under consideration to add the District's benefits package to the FTYR Ambassador position

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2023/24**

Operations and Maintenance

- The operating budget reflects the transition of Food and Beverage at the District's Beaches to internal F & B operations in.
- Contract Services includes servicing of portable restrooms (\$15,000), tree maintenance (\$7,700)

Capital

Highlights of capital improvement projects funded in the FY2023/24 budget include:

- Replacement of the Ski Beach Bridge 2024
- Boat Ramp inspection and improvements 2023 and 2024
- Phase I & II of Beach Access Improvements
- Incline Beach House Project
- Beautification Project

Beach Aquatics Programs 390.39.850

Aquatics		
Beach	Fee	w/IVGID
Jr. Lifeguard Camp - 1 week session	N/A	\$220
Jr. Lifeguard Camp - 3 week session	N/A	\$600
Mini Guard Camp	N/A	\$165
Burnt Cedar Horizons Camp - Half Day	N/A	\$275
Burnt Cedar Horizons Camp - Full Day	N/A	\$475
Private Paddle Lessons - Beach (Single)	N/A	\$75
Semi-Private Paddle Lessons - Beach (Single)	N/A	\$140
Group Paddle Lessons - Beach (Single)	N/A	\$325
Private Paddle Lessons - Beach (4-pack)	N/A	\$235
Semi-Private Paddle Lessons - Beach (4-pack)	N/A	\$435
Group Private Paddle Lessons - Beach (4-pack)	N/A	\$1,015
Summer Paddleboard Camp - Half Day	N/A	\$390
Summer Paddleboard Camp - Full Day	N/A	\$560
Tahoe Leadership Camp	N/A	\$500

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100	1,712,000		
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068	3,223,168		
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,009,826	3,180,730	4,205,168	4,935,168		
OPERATING EXPENSE								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	948,389		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	236,910		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,185,299		
Professional Services	5,700	5,329	4,293	17,850	17,850	17,850		
Services and Supplies	432,541	362,416	350,475	591,409	897,300	620,219		
Insurance	29,533	36,760	39,371	41,300	48,600	48,600		
Utilities	131,362	119,172	103,507	128,817	113,100	110,600		
Cost of Goods Sold	95,122	80,661	1,652	-	-	140,400		
Central Services Cost	110,500	96,338	93,956	141,194	150,034	233,578		
Depreciation	236,889	215,035	188,686	184,260	297,000	297,000		
TOTAL OPERATING EXPENSE	2,028,138	1,915,456	1,784,774	2,324,334	2,840,344	2,653,546		
NET INCOME (EXPENSE)	558,261	(427,077)	4,225,052	856,396	1,364,824	2,281,622		
NON OPERATING INCOME								
Investment Earnings	28,422	635	(19,005)	11,400	11,400	11,400		
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-		
TOTAL NON OPERATING INCOME	28,422	(35,430)	(19,005)	11,400	11,400	11,400		
NON OPERATING EXPENSE								
Debt Service Interest	-	(42)	142	70	-	-		
Amortization	-	54	27	-	-	-		
TOTAL NON OPERATING EXPENSE	-	12	169	70	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(462,519)	4,205,878	867,726	1,376,224	2,293,022		
TRANSFERS								
Transfers In	13,125	-	-	-	-	-		
Transfers Out	88,299	-	-	-	-	-		
TOTAL TRANSFERS	(75,174)	-	-	-	-	-		
CHANGE IN NET POSITION	511,510	(462,519)	4,205,878	867,726	1,376,224	2,293,022		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100	1,712,000		
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068	3,223,168		
Investment Earnings	28,422	635	(19,005)	11,400	11,400	11,400		
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-		
Transfers In	13,125	-	-	-	-	-		
TOTAL SOURCES	2,627,946	1,452,949	5,990,821	3,192,130	4,216,568	4,946,568		
USES								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	948,389		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	236,910		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,185,299		
Professional Services	5,700	5,329	4,293	17,850	17,850	17,850		
Services and Supplies	432,541	362,416	350,475	591,409	897,300	620,219		
Insurance	29,533	36,760	39,371	41,300	48,600	48,600		
Utilities	131,362	119,172	103,507	128,817	113,100	113,100		
Cost of Goods Sold	95,122	80,661	1,652	-	-	140,400		
Central Services Cost	110,500	96,338	93,956	141,194	150,034	233,578		
Capital Improvements	-	-	3,216,455	485,000	5,272,500	6,672,500		
Debt Service	-	(42)	6,227	6,365	-	-		
Transfers Out	88,299	-	-	-	-	-		
TOTAL USES	1,879,548	1,700,380	4,818,771	2,631,439	7,815,844	9,031,546		
SOURCES(USES)	748,399	(247,431)	1,172,050	560,691	(3,599,276)	(4,084,978)		

BEACHES		Incline	Incline	IB	BC					BC		
		Ski Beach	F&B	Beach	Total	F&B	Hosts	Maint	Aquatics	Admin	Total	
Sum of 2024 Departments Budget		390									390 Total	
		000										
		35	38		38 Total	39					39 Total	
Row Labels	Account Description	530	790		530	710	780	850	990			
Revenue												
Ad Valorem												
Consolidated Tax												
Sales & Fees		(17,100)	(220,100)	(34,700)	(254,800)	(211,100)		(140,000)	(1,089,000)	(1,440,100)	(1,712,000)	
Facility Fee									(3,223,168)	(3,223,168)	(3,223,168)	
Operating Grants												
Interfund												
Misc. Rev.									(11,400)	(11,400)	(11,400)	
Invest Inc.												
Capital Grants												
Revenue Total		(17,100)	(220,100)	(34,700)	(254,800)	(211,100)		(140,000)	(4,323,568)	(4,674,668)	(4,946,568)	
Expense												
Wages			57,186		57,186	65,286	253,075	426,762	143,896	2,184	891,203	948,389
Benefits			6,659		6,659	7,201	40,910	125,971	48,143	8,026	230,251	236,910
Professional Services										17,850	17,850	17,850
Services & Supplies		13,500	42,675	1,000	43,675	41,125	13,820	229,676	95,485	182,938	563,044	620,219
Insurance										48,600	48,600	48,600
Utilities			-		-	2,400		42,300	200	68,200	113,100	113,100
Cost of Goods Sold			70,200		70,200	70,200					70,200	140,400
Central Services Cost										233,578	233,578	233,578
Defensible Space												
Capital Expend.										6,672,500	6,672,500	6,672,500
Debt Service												
Extraordinary												
Transfers												
Expense Total		13,500	176,720	1,000	177,720	186,212	307,805	824,709	287,724	7,233,876	8,840,326	9,031,546
Grand Total		(3,600)	(43,380)	(33,700)	(77,080)	(24,888)	307,805	824,709	147,724	2,910,308	4,165,658	4,084,978

DRAFT
FY2023/24 PRELIMINARY BUDGET

INTERNAL SERVICES

Fleet

Engineering

Buildings

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

Overview

The District operates three Internal Services divisions that provide direct support to all District venues and services. This include Fleet Maintenance Services, Engineering Services and Building Services.

Fleet Maintenance Services

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; setting up through the installation of auxiliary equipment and making necessary modifications for the equipment's specific job requirements. In addition, 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 operation of passenger trams.

Budget/Staffing Summary

	Actuals FY2019-20	Actuals FY2020-21	Actual FY2021-22	Budget FY2022-23	Baseline FY2023-24	Preliminary FY2023-24
Financial Highlights						
<u>Sources</u>						
	1,111,184	1,050,540	1,130,616	1,463,758	1,588,208	1,540,631
<u>Uses</u>						
Personnel	779,733	735,393	738,638	988,044	1,065,830	1,080,305
Non Personnel	386,160	331,163	500,614	475,269	502,200	489,550
	1,165,893	1,066,557	1,239,252	1,463,313	1,568,030	1,569,855
<u>Staffing</u>						
FTE's*	7.00	7.00	7.00	7.00	7.00	7.00

*Based on budget

Division Highlights – Service Levels

<u>Fleet Service Measures</u>	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Budget FY2022-23	Baseline FY2023-24
Preventative Maintenance	3,118	2,859	2,425	3,600	3,600
Corrective Maintenance	2,141	2,228	1,951	2,400	2,400
Projects & Fabrication	238	23	20	150	150
Other	75	1,023	814	1,000	1,000
<u>Repair Activities</u>					
In-Shop Repairs	5,852	5,159	4,288	6,400	6,400
Field Repairs	940	959	889	600	600
Outside Vendor Repairs	21	35	63	50	50
Operator Training Hours	2	15	28	40	40
Mechanic Training Hours	77	52	56	200	200
Vehicle Accidents	97	120	108	100	100
Pieces of Equipment	618	618	618	618	647

Budget Highlights

Operations

The Fleet Contractual Services budget includes \$141,000 for repairs and services the Fleet shop is not equipped to provide or regulatory inspections and certifications. Such items include front-end alignments, machine shop services, upholstery, body repairs and painting, vehicle and

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

equipment glass replacement, large tire repairs, repairs that require manufacture software and programing, fuel storage tanks annual testing/certification and repairs, lift and crane annual inspections/certifications and repairs.

Capital

Several equipment replacement purchases were deferred to future fiscal years from the original identified service life, through re-evaluation by the Fleet Manager.

Engineering Services

The Engineering Division manages the Capital Improvement Program (CIP) projects to include project management, design, scheduling, bidding, contract administration, and construction oversight. Engineering also oversees small maintenance construction projects conducted within operating budgets. Engineering also manages the District's GIS system, mapping, archiving, land coverage, and aerial photography database.

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

Budget/Engineering Staffing Summary

<u>Financial Highlights</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>	<u>Preliminary FY2023-24</u>
<u>Sources</u>	639,450	580,920	645,826	1,019,023	1,105,616	902,216
<u>Uses</u>						
Personnel	599,884	574,486	577,789	924,730	997,990	932,187
Operations & Maintenance	35,999	36,824	46,656	84,797	88,100	69,334
Capital Improvements	-	-	-	-	-	-
	<u>635,883</u>	<u>611,309</u>	<u>624,445</u>	<u>1,009,527</u>	<u>1,086,090</u>	<u>1,001,521</u>
<u>Staffing</u>						
FTE's*	5.1	4.9	4.8	4.4	4.4	4.4

*Based on budget

Budget Highlights

Operations

The Professional Services budget includes \$15,000 for outside professional consultants on an as needed basis to support permitting, water rights, engineering services and surveying

Capital

The Engineering Division will focus on these major capital projects in FY2023-24:

- Mountain Golf Course Cart Path Rehabilitation Phase II and Phase III - Construction
- Crystal Peak Water Main Replacement - Construction
- Effluent Export Pipeline Year 1 – Construction
- Diamond Peak Kitchen - Construction
- Effluent Tank
- Community Dog Park

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

- Incline Beach House
- Beach Access Improvements
- Water and Sewer System Master Plan

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

Building Services

The Buildings Maintenance Division is an internal service that charges IVGID's operating areas for services, labor, parts, operating supplies, fuel, and any contracted services for the maintenance and repair of IVGID's facilities. As an internal service, the Buildings Maintenance Division operations is intended to result in a balanced budget. The Buildings Maintenance Division's customers include all IVGID departments and venues and its Staff is committed to maintaining a high service level for both internal and external customers

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. The Buildings Maintenance Staff is well equipped to repair and service all District owned facilities. The Buildings Maintenance Division will outsource work to specialty contractors when the repair requires specialty expertise and tooling, significant labor hours, or is more cost effective or time efficient to do the job through contract services.

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

Budget/Staffing Summary

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>Budget</u> <u>FY2023-24</u>
<u>Sources</u>	873,186	786,045	817,807	983,866	1,067,520
<u>Uses</u>					
Personnel	597,058	479,174	471,877	527,653	569,250
Operations & Maintenance	366,485	383,573	426,240	441,356	463,900
Capital Improvements	-	-	-	-	-
	<u>963,542</u>	<u>862,748</u>	<u>898,117</u>	<u>969,009</u>	<u>1,033,150</u>
<u>Staffing</u>					
FTE's*	7.5	5.9	4.5	4.0	4.0

*Based on budget

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

Division Highlights – Service Measures

	Actuals	Actuals	Actuals	Budget	Baseline Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY2023-24</u>
Total Hours Worked	12,480	13,559	8,177	8,320	8,320
Billed Productive Hours	9,360	10,712	5,522	6,240	6,240
Percentage Hours Billed	75%	79%	68%	75%	75%
Total Work Orders Completed	1,300	1,300	1,220	1,300	1,300
Work Orders by Contractor	260	310	220	200	200
Work Orders by Contractor (%)	20%	24%	18%	15%	15%

Budget Highlights

The FY2023-24 baseline budget for the Building Services Division provides for staffing of 4.0 FTE positions and reflects continuation of out-sourcing janitorial services. Billing rates are established annually to ensure that costs incurred within the division are fully-recovered through internal service charges to user departments for provision of preventative and corrective maintenance and special projects. The FY 2023-24 budget includes a one-time revenue and expense for \$20,000 to resurface the entrance to the Public Works administration building.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100	1,540,523		
TOTAL OPERATING INCOME	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100	1,540,523		
OPERATING EXPENSE								
Salaries and Wages	503,181	478,698	493,873	645,375	666,337	696,918		
Employee Fringe	276,552	256,695	244,765	342,669	359,070	383,387		
Total Personnel Cost	779,733	735,393	738,638	988,044	1,025,407	1,080,305		
Services and Supplies	379,712	324,442	493,373	467,560	479,600	474,650		
Insurance	4,727	5,227	5,610	5,900	6,900	1,200		
Utilities	1,721	1,494	1,631	1,809	1,700	1,700		
Cost of Goods Sold	-	-	-	-	-	-		
Depreciation	9,208	9,208	7,188	6,528	5,700	5,700		
TOTAL OPERATING EXPENSE	1,175,101	1,075,765	1,246,441	1,469,841	1,519,307	1,563,555		
NET INCOME (EXPENSE)	(63,917)	(25,224)	(115,825)	(6,191)	68,793	(23,031)		
NON OPERATING INCOME								
Investment Earnings	-	-	3	108	108	108		
TOTAL NON OPERATING INCOME	-	-	3	108	108	108		
INCOME(EXPENSE) BEFORE TRANSFERS	(63,917)	(25,224)	(115,822)	(6,083)	68,901	(22,923)		
CHANGE IN NET POSITION	(63,917)	(25,224)	(115,822)	(6,083)	68,901	(22,923)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100	1,540,523		
Investment Earnings	-	-	3	108	108	108		
TOTAL SOURCES	1,111,184	1,050,540	1,130,619	1,463,758	1,588,208	1,540,631		
USES								
Salaries and Wages	503,181	478,698	493,873	645,375	666,337	696,918		
Employee Fringe	276,552	256,695	244,765	342,669	359,070	383,387		
Total Personnel Cost	779,733	735,393	738,638	988,044	1,025,407	1,080,305		
Services and Supplies	379,712	324,442	493,373	467,560	481,600	474,650		
Insurance	4,727	5,227	5,610	5,900	6,900	1,200		
Utilities	1,721	1,494	1,631	1,809	1,700	1,700		
Cost of Goods Sold	-	-	-	-	-	-		
Capital Improvements	-	-	-	-	12,000	12,000		
TOTAL USES	1,165,893	1,066,557	1,239,252	1,463,313	1,527,607	1,569,855		
SOURCES(USES)	(54,709)	(16,016)	(108,633)	445	60,601	(29,223)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	639,450	580,920	645,788	1,018,807	165,800	165,000		
TOTAL OPERATING INCOME	639,450	580,920	645,788	1,018,807	165,800	165,000		
OPERATING EXPENSE								
Salaries and Wages	420,556	395,544	460,061	633,525	644,760	644,760		
Employee Fringe	179,328	178,942	117,728	291,205	301,340	287,427		
Total Personnel Cost	599,884	574,486	577,789	924,730	946,100	932,187		
Professional Services	-	-	525	15,000	15,000	15,000		
Services and Supplies	29,777	29,774	38,512	62,461	64,600	45,834		
Insurance	3,693	3,949	4,208	4,400	5,200	5,200		
Utilities	2,529	3,101	3,412	2,936	3,300	3,300		
TOTAL OPERATING EXPENSE	635,883	611,309	624,445	1,009,527	1,034,200	1,001,521		
NET INCOME (EXPENSE)	3,567	(30,389)	21,343	9,280	(868,400)	(836,521)		
NON OPERATING INCOME								
Investment Earnings	-	-	38	216	216	216		
TOTAL NON OPERATING INCOME	-	-	38	216	216	216		
INCOME(EXPENSE) BEFORE TRANSFERS	3,567	(30,389)	21,381	9,496	(868,184)	(836,305)		
CHANGE IN NET POSITION	3,567	(30,389)	21,381	9,496	(868,184)	(836,305)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	639,450	580,920	645,788	1,018,807	1,105,400	902,000		
Investment Earnings	-	-	38	216	216	216		
TOTAL SOURCES	639,450	580,920	645,826	1,019,023	1,105,616	902,216		
USES								
Salaries and Wages	420,556	395,544	460,061	633,525	644,760	644,760		
Employee Fringe	179,328	178,942	117,728	291,205	301,340	287,427		
Total Personnel Cost	599,884	574,486	577,789	924,730	946,100	932,187		
Professional Services	-	-	525	15,000	15,000	15,000		
Services and Supplies	29,777	29,774	38,512	62,461	64,600	45,834		
Insurance	3,693	3,949	4,208	4,400	5,200	5,200		
Utilities	2,529	3,101	3,412	2,936	3,300	3,300		
TOTAL USES	635,883	611,309	624,445	1,009,527	1,034,200	1,001,521		
SOURCES(USES)	3,567	(30,389)	21,381	9,496	71,416	(99,305)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	873,186	786,045	818,519	984,646	1,068,300	1,004,646		
TOTAL OPERATING INCOME	873,186	786,045	818,519	984,646	1,068,300	1,004,646		
OPERATING EXPENSE								
Salaries and Wages	404,322	313,467	311,523	341,592	348,075	348,075		
Employee Fringe	192,736	165,708	160,354	186,061	193,167	184,030		
Total Personnel Cost	597,058	479,174	471,877	527,653	541,242	532,105		
Services and Supplies	354,025	372,560	415,394	429,891	451,800	452,595		
Insurance	5,267	5,633	6,011	6,300	7,400	7,400		
Utilities	7,192	5,380	4,835	5,165	4,700	4,700		
Depreciation	3,353	3,353	3,353	3,348	1,500	1,500		
TOTAL OPERATING EXPENSE	966,895	866,101	901,470	972,357	1,006,642	998,300		
NET INCOME (EXPENSE)	(93,710)	(80,056)	(82,951)	12,289	61,658	6,346		
NON OPERATING INCOME								
Investment Earnings	-	-	(712)	(780)	(780)	(780)		
TOTAL NON OPERATING INCOME	-	-	(712)	(780)	(780)	(780)		
INCOME(EXPENSE) BEFORE TRANSFERS	(93,710)	(80,056)	(83,664)	11,509	60,878	5,566		
CHANGE IN NET POSITION	(93,710)	(80,056)	(83,664)	11,509	60,878	5,566		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	873,186	786,045	818,519	984,646	1,068,300	1,004,646		
Investment Earnings	-	-	(712)	(780)	(780)	(780)		
TOTAL SOURCES	873,186	786,045	817,807	983,866	1,067,520	1,003,866		
USES								
Salaries and Wages	404,322	313,467	311,523	341,592	348,075	348,075		
Employee Fringe	192,736	165,708	160,354	186,061	193,167	184,030		
Total Personnel Cost	597,058	479,174	471,877	527,653	541,242	532,105		
Services and Supplies	354,025	372,560	415,394	429,891	451,800	452,595		
Insurance	5,267	5,633	6,011	6,300	7,400	7,400		
Utilities	7,192	5,380	4,835	5,165	4,700	4,700		
TOTAL USES	963,542	862,748	898,117	969,009	1,005,142	996,800		
SOURCES(USES)	(90,357)	(76,703)	(80,311)	14,857	62,378	7,066		

Internal Services	Fleet	Engineering	Bldgs	
Sum of 2024 Departments Budget	400			400 Total
	410	420	430	
Row Labels	Account Description			
Revenue				
Ad Valorem				
Consolidated Tax				
Sales & Fees				
Facility Fee				
Operating Grants				
Interfund	(1,540,523)	(902,000)	(1,004,646)	(3,447,169)
Misc. Rev.				
Invest Inc.	(108)	(216)	780	456
Capital Grants				
Revenue Total	(1,540,631)	(902,216)	(1,003,866)	(3,446,713)
Expense				
Wages	696,918	644,760	348,075	1,689,753
Benefits	383,387	287,427	184,030	854,844
Professional Services		15,000		15,000
Services & Supplies	474,650	45,834	452,595	973,079
Insurance	1,200	5,200	7,400	13,800
Utilities	1,700	3,300	4,700	9,700
Cost of Goods Sold				
Central Services Cost				
Defensible Space				
Capital Expend.	12,000			12,000
Debt Service				
Extraordinary				
Transfers				
Expense Total	1,569,855	1,001,521	996,800	3,568,176
Grand Total	29,223	99,305	(7,066)	121,463

DRAFT
FY2023/24 PRELIMINARY BUDGET

CAPITAL IMPROVEMENT PLAN UPDATE

Capital Project
Expense Projects



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/7/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 6-Yr Total	Updated 5-Yr Total	Project Type		
General Fund Accounting/Information Systems			Rolling Stock						33,000	33,000			30,000	30,000	63,000	63,000	F - Rolling Stock		
		1213BD2106	Network Closet Updates (HVAC)	15,000	25,000	25,000	25,000	25,000							50,000	50,000	G - Equipment & Software		
		1213CE1501	Wireless Controller Upgrade						72,000	72,000					72,000	72,000	G - Equipment & Software		
		1213CE2101	Power Infrastructure Improvements	38,000	75,000	75,000					27,500	27,500			102,500	102,500	G - Equipment & Software		
		1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	95,000	195,000	50,000	50,000			95,000	95,000			240,000	340,000	G - Equipment & Software		
		1213CE2104	Fiber Installation/Replacement		25,000													G - Equipment & Software	
		1213CE2105	Security Cameras		100,000													G - Equipment & Software	
		1213CO1505	Server Storage and Computing Hardware				275,000	275,000								275,000	275,000	G - Equipment & Software	
			Total		368,000	195,000	295,000	350,000	350,000	105,000	105,000	122,500	122,500	30,000	30,000	802,500	902,500		
	General		437BLI2104	IVGD Community Dog Park		100,000												A - Major Projects - New Initiatives	
		1099BD1701	Administration Services Building														B - Major Projects - Existing Facilities		
		1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building								35,000	35,000			35,000	35,000	G - Equipment & Software		
		1099CE2201	Board Meeting - Technology Upgrades		30,000												G - Equipment & Software		
			Total		130,000						35,000	35,000			35,000	35,000			
		Total General Fund		618,000	195,000	295,000	350,000	350,000	105,000	105,000	157,500	157,500	30,000	30,000	837,500	937,500			
Utilities Public Works Shared		2097BD1702	Replace Public Works Front Security Gate							79,320		80,000			79,320	80,000	D - Capital Improvement - Existing Facilities		
		2097BD2301	Building B Replacement														D - Capital Improvement - Existing Facilities		
		2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-25-1	90,000		250,000										250,000	250,000	D - Capital Improvement - Existing Facilities	
		NEW	Utilities System and Plant Control Upgrades					250,000		250,000		250,000				750,000	750,000	D - Capital Improvement - Existing Facilities	
		Rolling Stock	Fleet / Vehicle Replacement - PW Shared	53,700	198,000	81,000	428,000	446,000	741,700	741,700	901,000	877,000		31,000	31,000	2,299,700	2,176,700	F - Rolling Stock	
		2097CO2101	Public Works Billing Software Replacement		200,000											200,000	200,000	G - Equipment & Software	
		2097OE1205	Large Format Printer Replacement						29,000	29,000						29,000	29,000	G - Equipment & Software	
		NEW	Lab Equipment/Expansion			250,000		500,000									750,000	750,000	G - Equipment & Software
			Total		143,700	396,000	581,000	428,000	1,396,000	770,700	1,020,700	980,320	1,207,000	31,000	31,000	2,808,020	4,235,700		
	Water		2299DI1702	Water Pump Station 2-1 Improvements		320,000	400,000								100,000	320,000	500,000	D - Capital Improvement - Existing Facilities	
			2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000														D - Capital Improvement - Existing Facilities
			2299WS1802	Watermain Replacement - Alder Avenue	65,000	535,000	1,250,000									535,000	1,250,000	D - Capital Improvement - Existing Facilities	
			2299WS1803	Watermain Replacement - Future		65,000	50,000	600,000	800,000	600,000	800,000	600,000	800,000	600,000	800,000	2,465,000	3,250,000	D - Capital Improvement - Existing Facilities	
		2299WS1804	R6-1 Tank Road Construction				125,000	125,000							125,000	125,000	D - Capital Improvement - Existing Facilities		
		2299DI2205	R2-1 Reservoir Roof Replacement								300,000	300,000			300,000	300,000	D - Capital Improvement - Existing Facilities		
		2299DI2206	R-2 Interior Tank Rehabilitation						120,000	120,000					120,000	120,000	D - Capital Improvement - Existing Facilities		
		NEW	Fire Hydrant Replacement Project			250,000		250,000		250,000		250,000				1,250,000	1,250,000	D - Capital Improvement - Existing Facilities	
		2299DI1102	Water Pumping Station Improvements	50,000	50,000	100,000	50,000	100,000	50,000	100,000	70,000	100,000		100,000	220,000	500,000	E - Capital Maintenance		
		2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000	25,000		150,000	150,000	1,500,000	1,500,000					1,675,000	1,650,000	E - Capital Maintenance		
		Rolling Stock	Fleet / Vehicle Replacement - Water		31,000	38,000										31,000	38,000	F - Rolling Stock	
	2299CO2101	SCADA Management Servers/Network - BCDP				70,000	70,000								70,000	70,000	G - Equipment & Software		
	2299CO2203	LIMS Software	55,000														G - Equipment & Software		
	NEW	BCWDP Emergency Generator Fuel Tank			250,000											250,000	250,000	D - Capital Improvement - Existing Facilities	
		Total		1,695,000	1,026,000	2,338,000	995,000	1,495,000	2,270,000	2,770,000	970,000	1,450,000	600,000	1,250,000	5,861,000	9,303,000			
Sewer		2524SS1010	Effluent Pipeline Project	10,000,000	10,000,000	14,500,000	10,000,000	14,500,000	10,000,000	14,500,000					30,000,000	43,500,000	B - Major Projects - Existing Facilities		
		2599SS2010	Effluent Pond Lining	3,000,000	2,250,000	2,989,000									2,250,000	2,989,000	B - Major Projects - Existing Facilities		
		2599DI1703	Sewer Pump Station #1 Improvements	500,000														D - Capital Improvement - Existing Facilities	



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/17/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 6-YR Total	Updated 6-Yr Total	Project Type	
Internal Service		2599S1702	WRRF Biosolids Bins						100,000	100,000					100,000	100,000	D - Capital Improvement - Existing Facilities	
		2599D2209	SPS#1 Pump Station & Generator Bldg Roof Replacement						255,000	255,000					255,000	255,000	D - Capital Improvement - Existing Facilities	
		2599B1105	Roof Replacement Water Resource Recovery Facility		325,000	325,000									325,000	325,000	E - Capital Maintenance	
		2599D1104	Sewer Pumping Station Improvements	50,000	50,000	100,000	50,000	100,000	200,000	100,000	70,000	100,000		100,000	370,000	500,000	E - Capital Maintenance	
		2599D11701	Sewer Pumping Station 14 Improvements				115,000	115,000	300,000	400,000					415,000	515,000	E - Capital Maintenance	
		2599S1102	Water Resource Recovery Facility Improvements	100,000	175,000	175,000	475,000	475,000	400,000	400,000	175,000	175,000	175,000	175,000	1,400,000	1,400,000	E - Capital Maintenance	
		2599S1103	Wetlands Effluent Disposal Facility Improvements	100,000	100,000	175,000	50,000	50,000	50,000	50,000	200,000	200,000			400,000	575,000	E - Capital Maintenance	
		2599S1203	Sewer Main Rehabilitation	100,000	100,000	100,000	100,000	100,000	500,000	500,000	300,000	300,000		300,000	1,000,000	1,300,000	E - Capital Maintenance	
		2599S2107	Fleet / Vehicle Replacement - Sewer Update Camera Equipment		165,000	65,000			198,000	198,000			90,000	47,000		410,000	353,000	F - Rolling Stock
		2599C02105	SCADA Management Servers/Network - WRRF						70,000	70,000						70,000	70,000	G - Equipment & Software
			Total		13,750,000	13,185,000	18,429,000	10,790,000	15,340,000	12,073,000	18,573,000	745,000	665,000	222,000	36,995,000	51,862,000		
			Total Utilities		15,698,700	14,589,000	21,348,000	12,213,000	18,231,000	15,112,700	29,262,700	2,895,320	3,622,000	853,000	45,464,020	65,420,700		
	Internal Service Fleet		Rolling Stock	Fleet / Vehicle Replacement - Fleet		12,000	12,000									12,000	12,000	F - Rolling Stock
			5190ME1201	Replacement Shop Tools and Equipment						18,000	18,000					18,000	18,000	G - Equipment & Software
			5197CO1501	Fuel Management Program				28,000	28,000							28,000	28,000	G - Equipment & Software
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip				14,000	14,000							14,000	14,000	G - Equipment & Software	
			Total		12,000	12,000	42,000	42,000	18,000	18,000					72,000	72,000		
Buildings		Rolling Stock	Fleet / Vehicle Replacement - Bldgs.				21,200	21,200	45,000	45,000			45,000	111,200	111,200	F - Rolling Stock		
		Total					21,200	21,200	45,000	45,000			45,000	111,200	111,200			
Community Services Championship Golf			Total Internal Service		12,000	12,000	63,200	63,200	63,000	63,000			45,000	193,200	193,200			
		3144B2101	Championship Golf Cart Barn Siding Replacement				165,000	165,000							165,000	165,000	B - Major Projects - Existing Facilities	
		3141GC1901	Practice Green Expansion		30,000	30,000	200,000	200,000							230,000	230,000	D - Capital Improvement - Existing Facilities	
		3143GC1201	Diving Range Nets										285,000	285,000	285,000	285,000	D - Capital Improvement - Existing Facilities	
		3144B2602	Cart Barn Replacement										1,400,000		1,400,000	1,400,000	D - Capital Improvement - Existing Facilities	
		3141GC1103	Irrigation Improvements														E - Capital Maintenance	
		3141GC1202	Championship Course Bunkers				160,000		170,000	170,000	180,000	175,000		180,000	510,000	525,000	E - Capital Maintenance	
		3141LH202	Cart Path Replacement - Champ Course	55,000	55,000	55,000	195,000	195,000	187,500	187,500	55,000	55,000	55,000		547,500	492,500	E - Capital Maintenance	
		3143GC1202	Diving Range Improvements		34,000	34,000									34,000	34,000	E - Capital Maintenance	
		3153B2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700							45,500	45,500			45,500	45,500	E - Capital Maintenance	
		3141LV1898	Championship Golf Course Electric Cart Fleet and GPS														F - Rolling Stock	
		Rolling Stock	Fleet / Vehicle Replacement - Champ Course	230,000	281,900	146,000	209,300	195,300	185,000	171,000	282,800	344,800	453,800	227,000	1,412,800	1,084,100	F - Rolling Stock	
		3144FF1702	Replace Ice-maker Championship Golf Course Cart Barn								11,970	11,970			11,970	11,970	G - Equipment & Software	
		3153FF1801	Grille Furniture										35,200	35,200	35,200	35,200	G - Equipment & Software	
		3153FF2604	Grille Patio Table and Chairs						12,380	12,380					12,380	12,380	G - Equipment & Software	
	3197LE1748	Replace Blade Grinding Equipment		49,000	64,500									49,000	64,500	G - Equipment & Software		
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000													G - Equipment & Software		
		Total		334,700	449,900	329,500	929,300	755,300	554,800	540,800	575,270	632,270	2,229,000	727,200	4,736,350	2,895,150		
Mountain Golf		3241GC1502	Wash Pad Improvements		100,000									100,000	100,000	D - Capital Improvement - Existing Facilities		
		3241LH2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000													D - Capital Improvement - Existing Facilities	
		3299B22201	Maintenance Bldg / Torch Down Roof Replacement		100,000	100,000									100,000	100,000	D - Capital Improvement - Existing Facilities	
		NEW	Mountain Course Fuel Tank Replacement					100,000		500,000							D - Capital Improvement - Existing Facilities	
		3241GC1404	Irrigation Improvements	18,000	10,000		12,000	12,000					800,000	800,000	822,000	812,000	E - Capital Maintenance	
	3241LV1899	Mountain Course 58 Cart Fleet		491,200	491,200									491,200	491,200	F - Rolling Stock		



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/7/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total	Project Type	
Facilities			Rolling Stock	20,000	22,000	35,000	310,500	277,000	-	-	-	94,000	59,000	108,000	391,500	514,000	F - Rolling Stock	
			Total	1,138,000	723,200	626,200	322,500	389,000	27,500	600,000	60,000	94,000	856,000	908,000	1,904,700	2,017,200		
		3350BD1302	Resurface Patio Deck Replace Railings Replace Rock Facade - Chateau	-	-	-	-	75,000	27,500	-	-	-	-	-	-	27,500	75,000	E - Capital Maintenance
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	-	-	-	-	-	25,000	25,000	-	-	-	-	-	25,000	25,000	E - Capital Maintenance
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	E - Capital Maintenance
			Rolling Stock	-	-	-	-	-	-	-	-	40,000	40,000	-	-	40,000	40,000	F - Rolling Stock
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module	-	-	-	-	-	-	-	-	25,620	25,620	-	-	25,620	25,620	G - Equipment & Software
		3350FF1204	Catering Kitchen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	G - Equipment & Software
		3350FF1603	Portable Bars	-	-	-	-	-	18,375	18,375	-	-	-	-	-	18,375	18,375	G - Equipment & Software
		3352FF1003	Catering Ceremony Chairs	-	-	-	-	-	-	-	-	16,000	16,000	-	-	16,000	16,000	G - Equipment & Software
		3352FF1104	Replace Banquet Serviceware	-	12,000	12,000	75,000	75,000	-	-	-	-	-	-	-	87,000	87,000	G - Equipment & Software
		3352FF1704	Banquet Tables	-	-	-	-	-	10,000	10,000	-	-	-	35,090	35,090	45,090	45,090	G - Equipment & Software
		Total	10,000	12,000	12,000	75,000	150,000	80,875	53,375	81,620	81,620	35,090	35,090	284,595	332,085			
Ski		3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	-	-	-	-	-	3,600,000	-	-	-	-	-	3,600,000	-	B - Major Projects - Existing Facilities	
		3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000	800,000	800,000	-	-	-	-	-	-	-	-	800,000	800,000	D - Capital Improvement - Existing Facilities	
		3462CE1902	Diamond Peak Fiber Network to Lifts	-	-	-	-	-	-	-	75,000	75,000	-	-	75,000	75,000	D - Capital Improvement - Existing Facilities	
		3464ME1802	Diamond Peak Fuel Storage Facility	-	-	-	20,000	20,000	400,000	400,000	-	-	-	-	420,000	420,000	D - Capital Improvement - Existing Facilities	
		3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	-	80,000	-	-	200,000	180,000	-	40,000	450,000	-	-	300,000	830,000	E - Capital Maintenance	
		3462HE1702	Lakeview Ski Lift Maintenance and Improvements	-	-	-	-	-	-	-	190,900	-	-	210,000	190,900	210,000	E - Capital Maintenance	
		3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000	-	-	205,000	80,000	-	200,000	144,900	-	-	-	349,900	280,000	E - Capital Maintenance	
		3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000	64,000	64,000	-	-	-	-	-	-	-	-	64,000	64,000	E - Capital Maintenance	
			Rolling Stock	161,000	649,900	641,000	17,500	920,000	1,151,100	184,400	18,000	320,000	428,000	737,900	2,264,500	2,803,300	F - Rolling Stock	
		3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	G - Equipment & Software
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	-	-	-	11,000	-	-	-	-	-	-	-	11,000	-	G - Equipment & Software	
		3464SI1002	Snowmaking Infrastructure Replacement	-	425,000	350,000	200,000	100,000	-	600,000	200,000	250,000	-	-	825,000	1,310,000	G - Equipment & Software	
		3468RE0002	Replace Ski Rental Equipment	-	-	-	340,000	300,000	210,000	-	-	-	160,000	380,000	930,000	450,000	G - Equipment & Software	
		3468RE1609	Replace Ski Rental Machinery	-	-	-	40,000	40,000	-	-	-	-	-	-	40,000	40,000	G - Equipment & Software	
		3499CE2201	Installation RFID - Software and Gantries	410,000	-	-	-	-	-	-	-	-	-	-	-	-	-	G - Equipment & Software
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	G - Equipment & Software	
		Total	823,000	2,018,900	1,855,000	833,500	1,660,000	5,541,100	1,564,400	668,800	1,295,000	805,000	947,900	9,870,300	7,292,300			
Ski Master Plan		3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	-	250,000	250,000	4,500,000	4,500,000	-	-	-	-	-	-	4,750,000	4,750,000	A - Major Projects - New Initiatives	
		3653BD1503	2015 Ski Area Master Plan Implementation - Phase 3 Mountain Trail and Lift Improvements	-	-	-	-	-	-	-	-	19,500	19,500	19,500	19,500	19,500	A - Major Projects - New Initiatives	
		3653BD1504	2015 Ski Area Master Plan Implementation - Phase 4 Mountain Lift Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	A - Major Projects - New Initiatives	
		Total	-	250,000	250,000	4,500,000	4,500,000	-	-	-	-	19,500	19,500	4,769,500	4,769,500			
Parks		4378LI2104	IVGID Community Dog Park	-	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	A - Major Projects - New Initiatives	
		4378RS1501	Replace Playground - Incline Park	-	-	-	20,000	20,000	-	-	150,000	150,000	-	-	170,000	170,000	D - Capital Improvement - Existing Facilities	
		4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	-	-	-	250,000	-	-	250,000	-	-	-	-	250,000	250,000	D - Capital Improvement - Existing Facilities	
		4378BD1701	Dumpster enclosure - Incline Park	-	45,000	-	-	45,000	-	-	-	-	-	-	45,000	45,000	D - Capital Improvement - Existing Facilities	
		4378BD1710	Storage Container replacement	-	-	-	-	-	-	-	20,000	20,000	-	-	20,000	20,000	D - Capital Improvement - Existing Facilities	
		4378BD1801	Preston Field Retaining Wall Replacement	-	430,000	-	-	500,000	-	-	-	-	-	-	430,000	500,000	D - Capital Improvement - Existing Facilities	



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/17/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 6-Yr Total	Updated 6-Yr Total	Project Type	
Tennis		4378BD2102	Baling cage - Incline Park														D - Capital Improvement - Existing Facilities	
		4378BD2201	Incline Park 2 bleacher replacement								45,000	75,000			45,000	75,000	D - Capital Improvement - Existing Facilities	
		4378BD2202	Skate Park Enhancement	10,000	150,000	-250,000	20,000		10,000						180,000	250,000	D - Capital Improvement - Existing Facilities	
		4378ME2203	Central Irrigation Controller Upgrade				60,000	60,000							60,000	60,000	D - Capital Improvement - Existing Facilities	
		4378RS1501	Replace Playgrounds - Incline Park					20,000				150,000				170,000	D - Capital Improvement - Existing Facilities	
		4378LI1303	Pavement Maintenance-Rehabilitation, Village Green Parking											450,000	450,000	450,000	450,000	E - Capital Maintenance
		4378LI1403	Pavement Maintenance, Preston Field														E - Capital Maintenance	
		4378RS1601	Replace Playgrounds - Preston		20,000	10,000			200,000	200,000					220,000	210,000	E - Capital Maintenance	
		Rolling Stock	Fleet / Vehicle Replacement - Parks	120,000	28,500		149,000	46,000				147,100	147,100	105,575	428,175	275,100	F - Rolling Stock	
		4378RS2204	GPS Field Stripper		12,000			12,000							12,000	12,000	G - Equipment & Software	
		Total			130,000	1,683,500	260,000	499,000	1,703,000	210,000	450,000	362,100	542,100	555,575	3,310,175	3,487,100		
	Tennis			Resurface Tennis Courts 5 thru 7					2,000,000								2,000,000	D - Capital Improvement - Existing Facilities
				Resurface Tennis Courts 3 thru 4				10,000	10,000		2,000,000					10,000	2,010,000	D - Capital Improvement - Existing Facilities
			4588RS1501	Resurface Tennis Courts 1 and 2									2,000,000				2,000,000	D - Capital Improvement - Existing Facilities
			4588RS1401	Resurface Tennis Courts 8-9-10-11							19,000	19,000				19,000	19,000	E - Capital Maintenance
		4588RS1402	Resurface Tennis Courts 3 thru 7		23,000	25,000									23,000	25,000	E - Capital Maintenance	
		4588ME1701	Ball Machines for Tennis Center								17,000	17,000			17,000	17,000	G - Equipment & Software	
Recreation Center		Total			23,000	25,000	10,000	2,010,000		2,019,000	36,000	2,017,000			69,000	6,071,000		
		4884BD2205	Recreation Center Expansion Project	25,435,000														A - Major Projects - New Initiatives
		4884BD1803	UV Replacement at Recreation center															D - Capital Improvement - Existing Facilities
		4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000														D - Capital Improvement - Existing Facilities
		4884BD1905	Replace Condensing Unit 2 and 4															D - Capital Improvement - Existing Facilities
		4884LI1102	Recreation Center Parking Lot Reconstruction				950,000	950,000							950,000	950,000	E - Capital Maintenance	
		4884RS1503	Replaster Recreation Center Pool								200,000	200,000			200,000	200,000	E - Capital Maintenance	
		4885DI1606	Pool Facility Deck/Floor Re-coat								38,000	38,000			38,000	38,000	E - Capital Maintenance	
		4884BD1702	Replace Bird Netting						17,720	17,720					17,720	17,720	G - Equipment & Software	
		4884BD1804	Chemtrol System for Recreation Center Pool	22,000														G - Equipment & Software
		4886LE0001	Fitness Equipment	49,000	70,000	70,000	57,200	57,200	51,300	51,300					178,500	178,500	G - Equipment & Software	
		4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way						25,000	25,000					25,000	25,000	G - Equipment & Software	
		NEW	HVAC System Replacement			175,000		175,000		150,000						500,000		D - Capital Improvement - Existing Facilities
		NEW	Upstairs Lighting Upgrade															D - Capital Improvement - Existing Facilities
		NEW	Xero-Scape West Front Entry Area			50,000										50,000		E - Capital Maintenance
Community Services Shared		Rolling Stock	Fleet / Vehicle Replacement - Comm. Services Shared		64,000	64,000			45,800	45,800	35,000	35,000			80,800	80,800	F - Rolling Stock	
		Total		25,606,000	70,000	295,000	1,007,200	1,182,200	139,820	289,820	273,000	273,000			1,490,020	2,040,020		
		Total		28,041,700	64,000	64,000							64,000	64,000	128,000	128,000		
Total Community Services				28,041,700	5,294,600	3,716,700	8,176,600	12,349,600	6,526,675	8,517,475	1,996,790	4,904,990	4,876,165	3,233,690	26,564,630	29,122,355		



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/1/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total	Project Type
Beaches																	
		3973L1302	Incline Beach Facility Replacement		3,250,000	6,100,000									3,250,000	6,100,000	B - Major Projects - Existing Facilities
		3972BD1501	Beaches Beautification and Retaining Wall Enhancement and Replacement	55,000	55,000	55,000	55,000	55,000							110,000	110,000	D - Capital Improvement - Existing Facilities
		3972BD1710	Storage Container Replacement										40,000	40,000	40,000	40,000	D - Capital Improvement - Existing Facilities
		3972FF1205	All Beaches Picnic Tables										14,250	14,250	14,250	14,250	D - Capital Improvement - Existing Facilities
		3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000	1,500,000	500,000									1,500,000	500,000	D - Capital Improvement - Existing Facilities
		3999BD1708	Ski Beach Bridge Replacement	120,000													D - Capital Improvement - Existing Facilities
		3999L1902	Burnt Cedar Beach Eastern Stormwater Improvements						190,000						190,000		D - Capital Improvement - Existing Facilities
		3999FF2201	Beach Furnishings	10,000	10,000	10,000	10,000	10,000	10,000		10,000	10,000			40,000	30,000	D - Capital Improvement - Existing Facilities
		3999ME2202	Central Irrigation Controller Upgrade				30,000	30,000							30,000	30,000	D - Capital Improvement - Existing Facilities
		3999BD2203	Third Creek Fence Redesign and Replacement				15,000	15,000							15,000	15,000	D - Capital Improvement - Existing Facilities
		3999L2204	Ski and Incline Beach Landscape Enhancement				15,000	15,000							15,000	15,000	D - Capital Improvement - Existing Facilities
		3972BD2102	Beach Access Improvements	200,000	200,000		200,000	400,000							400,000	400,000	D - Capital Improvement - Existing Facilities
		3972BD1301	Reconstruct Pavement - Ski Beach		250,000			250,000							250,000	250,000	E - Capital Maintenance
		3972L11201	Pavement Maintenance, Incline Beach									350,000				350,000	D - Capital Improvement - Existing Facilities
		3972L1202	Pavement Reconstruction - Burnt Cedar Beach						835,000	835,000					835,000	835,000	E - Capital Maintenance
		3972RS1701	Replace Playgrounds - Beaches		7,500	7,500	150,000	150,000	150,000	150,000					307,500	307,500	E - Capital Maintenance
		3999BD1703	Replace Ski Beach Entrance Gate				54,000	54,000			25,000	25,000			25,000	25,000	E - Capital Maintenance
		Rolling Stock	Fleet / Vehicle Replacement - Beaches	495,000			529,000	979,000	1,185,000	985,000	35,000				54,000	54,000	F - Rolling Stock
Grand Total				44,633,464	5,272,500	6,672,500	21,311,708	31,972,708	22,993,375	27,634,175	4,884,610	8,869,486	5,552,415	5,218,940	80,125,190	104,739,595	



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/27/23

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total	Project Type	
General Fund		1213CO1803	Microsoft Office Licenses	Director of IT										11,100	11,100	11,100	11,100	I - Equipment & Software - Expense	
		1213CO1804	Windows Server Operating System	Director of IT															I - Equipment & Software - Expense
		1212OE1701	Accounting Printer Replacement	Director of Finance	8,400														I - Equipment & Software - Expense
		1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT		75,000	75,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	315,000	315,000	I - Equipment & Software - Expense	
		1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		300,000	300,000	I - Equipment & Software - Expense	
			Total			150,000	150,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	71,100	71,100	626,100	626,100	
		499OE1399	Web Site Redesign and Upgrade		10,000														I - Equipment & Software - Expense
		1099L1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		20,000	20,000	H - Capital Maintenance - Expense	
			Total		15,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		20,000	20,000		
			Total General Fund		86,400	155,000	155,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	71,100	71,100	646,100	646,100	
Utilities		2097BD1202	Paint Interio Building #A	Buildings Superintendent		40,000	49,000								40,000	49,000	H - Capital Maintenance - Expense		
		2097BD1204	New Carpet Building #A	Buildings Superintendent		47,000	47,000								47,000	47,000	H - Capital Maintenance - Expense		
		2097DH1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	60,000	60,000	60,000	60,000	60,000	65,000	60,000	60,000	60,000	60,000	60,000	300,000	300,000	H - Capital Maintenance - Expense	
		2097LE1723	2004 9' Western Snow Plow #542A	Fleet Superintendent										8,000	8,000	8,000	8,000	F - Rolling Stock	
		2097LJ1401	Pavement Maintenance, Utility Facilities	Senior Engineer	180,000	12,500	12,500	260,000	260,000	260,000	260,000	12,500	12,500	67,500	67,500	612,500	612,500	H - Capital Maintenance - Expense	
		499OE1399	Web Site Redesign and Upgrade		10,000														I - Equipment & Software - Expense
		2097BD2201	Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C	District Project Manager	100,000														H - Capital Maintenance - Expense
		2097DQ2202	Utility Infrastructure Masterplan	Engineering Manager	500,000														J - Capital Improvement - Expense
			NEW	Utility SCADA Masterplan				180,000										180,000	
			Total			850,000	159,500	348,500	320,000	320,000	320,000	320,000	72,500	72,500	128,500	128,500	1,907,500	1,996,500	
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	40,000	40,000		40,000	100,000	140,000	H - Capital Maintenance - Expense
		2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	60,000	80,000	80,000	55,000	55,000	85,000	85,000	60,000	60,000		60,000	280,000	360,000	H - Capital Maintenance - Expense	
		2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor		150,000	150,000	250,000	250,000	250,000	250,000	500,000	250,000		250,000	1,150,000	1,150,000	H - Capital Maintenance - Expense	
		2299DI2204	WPS Generator Fuel Tank Protection	Utility Maintenance Specialist								75,000	75,000			75,000	75,000	H - Capital Maintenance - Expense	
		2299DI2207	BCWDP Production Meter 24"	Engineering Manager				50,000	50,000							50,000	50,000	H - Capital Maintenance - Expense	
		Total		100,000	350,000	350,000	375,000	375,000	365,000	365,000	675,000	425,000		370,000	1,865,000	1,775,000			
	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	30,000														H - Capital Maintenance - Expense	
	2599SS1203X	Replace & Rehook Sewer Mains, Manholes and Appurtenances	Senior Engineer	55,000	105,000	70,000	55,000	70,000	55,000	70,000	55,000	70,000	160,000	70,000	430,000	350,000	H - Capital Maintenance - Expense		
	2599SS2208	Effluent Pipeline Repairs	Utility Superintendent	100,000					100,000	100,000						300,000	300,000	H - Capital Maintenance - Expense	
		Total		185,000	105,000	170,000	55,000	170,000	55,000	170,000	55,000	70,000	70,000	160,000	70,000	430,000	600,000		
		Total Utilities		1,125,000	914,500	769,500	760,000	965,000	730,000	845,000	802,500	867,500	296,500	875,500	3,082,500	3,621,600			
Fleet		5197LE1720	Replace 2007 Vehicle/Equipment Trailer #529	Fleet Superintendent		12,000									12,000			F - Rolling Stock	
		5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent						18,000	18,000				18,000	18,000		G - Equipment & Software	
		5197CO1501	Fuel Management Program	Fleet Superintendent				28,000	28,000						28,000	28,000		G - Equipment & Software	
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent				14,000	14,000						14,000	14,000		G - Equipment & Software	
			Total			12,000		42,000	42,000	18,000	18,000				72,000	60,000			
Buildings		5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent				16,000	16,000						16,000	16,000		F - Rolling Stock	
		5394LE1724	2004 Equipment Trailer (TR)	Fleet Superintendent				5,200	5,200						5,200	5,200		F - Rolling Stock	
		5394LV1725	Replace 2005 Service Truck 4x4 (1-ton) #555	Fleet Superintendent						45,000	45,000				45,000	45,000		F - Rolling Stock	
			Total					21,200	21,200	45,000	45,000				66,200	66,200			
		Total Internal Service			12,000		63,200	63,200	63,000	63,000					126,200	126,200			
Community Services		3141GC1103	Irrigation Improvements	Grounds Superintendent/Golf Courses	15,000	20,000	20,000	20,000	20,000			15,000	15,000	13,000	13,000	68,000	88,000	H - Capital Maintenance - Expense	
		3141LJ1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	25,000	5,000	5,000	5,000	5,000	5,000	5,000	20,000	20,000	5,000	5,000	40,000	40,000	H - Capital Maintenance - Expense	
		3153BC0201	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent								45,500	950	950	950	48,450	48,450	H - Capital Maintenance - Expense	
		3153FF1204	Champ Grill Kitchen Equipment	Food and Beverage Manager														I - Equipment & Software - Expense	



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/12/23

Department Description	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total	Project Type
	3197LE1720	2019 Lily Fertilizer Spreader #789	Fleet Superintendent														F - Rolling Stock
		Total		40,000	25,000	25,000	25,000	25,000	5,000	5,000	35,000	30,500	15,950	15,950	108,950	154,450	
	3241GC1101	Mountain Course Greens, Tees and Bankers	Grounds Superintendent Golf Courses	8,000			30,000	30,000	30,000	30,000	30,000	30,000			90,000	90,000	H - Capital Maintenance - Expense
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	22,500	22,500	27,500	27,500	5,000	5,000	407,500	407,500	10,000	10,000	472,500	472,500	H - Capital Maintenance - Expense
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent				25,000	25,000							25,000	25,000	H - Capital Maintenance - Expense
		Total		20,500	22,500	22,500	82,500	82,500	35,000	35,000	437,500	437,500	10,000	10,000	587,500	587,500	
	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	49,500	68,000	68,000					55,500	55,500			123,500	123,500	H - Capital Maintenance - Expense
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent	40,500													H - Capital Maintenance - Expense
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent										52,500	52,500	52,500	52,500	H - Capital Maintenance - Expense
	3350FF1801	Chateau Lobby Furniture	Sales and Events Coordinator										14,850	14,850	14,850	14,850	E - Equipment & Software - Expense
	3351LI1807	Replacement Sod at Aspen Grove	Sales and Events Coordinator										19,800	19,800	19,800	19,800	H - Capital Maintenance - Expense
		Total		90,000	68,000	68,000	75,000	90,000			55,500	55,500	87,150	87,150	210,650	210,650	
	3454BD1403	Resurface Main Lodge Decks	Buildings Superintendent				75,000	90,000							75,000	90,000	H - Capital Maintenance - Expense
	3468LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	75,000	12,500		12,500				12,500		25,000		62,500		H - Capital Maintenance - Expense
	3498BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	20,000	20,000					57,000				110,000	77,000	110,000	H - Capital Maintenance - Expense
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager						155,000	155,000					155,000	155,000	E - Equipment & Software - Expense
		NEW	Diamond Peak Facility and Maintenance Improvements			80,000		92,000				95,000				267,000	
		Total		36,000	32,500	30,000	37,500	182,000	212,000	155,000	12,500	96,000	25,000	110,000	369,500	622,000	
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent								14,500	14,500	14,500	14,500	29,000	29,000	H - Capital Maintenance - Expense
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent								63,400	63,400			63,400	63,400	H - Capital Maintenance - Expense
	4378LE1723	2019 Lily Fertilizer Spreader #793	Fleet Superintendent														H - Capital Maintenance - Expense
Washer Reimbursement	4378LI1207	Maintenance, East & West End Parks	Senior Engineer		42,500	42,500	41,500	41,500	5,000	5,000	5,000	5,000	5,000	5,000	99,000	99,000	H - Capital Maintenance - Expense
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	5,000	5,000	5,000	5,000	33,000	33,000	5,000	5,000			48,000	48,000	H - Capital Maintenance - Expense
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	6,000	6,000	7,500	7,500	6,000	6,000	30,000	30,000	20,000	20,000	69,500	69,500	H - Capital Maintenance - Expense
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	5,000	30,000	30,000	5,000	5,000	5,000	5,000	27,500	27,500	72,500	72,500	H - Capital Maintenance - Expense
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	6,000	35,000	35,000	6,000	6,000	30,000	30,000	5,000	5,000	5,000	5,000	81,000	81,000	H - Capital Maintenance - Expense
	4378RS1601X	Playground Repairs - Preston	Parks Superintendent	7,500													H - Capital Maintenance - Expense
	4378BD2205	Incline Parks Fencing Refurbishment	Parks Superintendent		20,000	20,000									20,000	20,000	H - Capital Maintenance - Expense
		Total		28,500	113,500	113,500	90,000	96,000	79,000	79,000	127,900	127,900	72,000	72,000	482,400	482,400	
	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent		37,000	37,000							27,500	27,500	64,500	64,500	H - Capital Maintenance - Expense
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	10,000	10,000	22,500	22,500	5,000	5,000	5,000	5,000			42,500	42,500	H - Capital Maintenance - Expense
		Total		5,000	47,000	47,000	22,500	22,500	5,000	5,000	5,000	5,000	27,500	27,500	107,000	107,000	
	4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent				22,600	22,600	35,000	35,000					35,000	35,000	H - Capital Maintenance - Expense
	4884LI102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500			6,000	6,000	6,000	6,000	6,000	6,000	25,500	25,500	H - Capital Maintenance - Expense
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent		15,500	15,500									15,500	15,500	H - Capital Maintenance - Expense
		Total		7,500	23,000	23,000			41,000	41,000	6,000	6,000	6,000	6,000	76,000	76,000	
	4990CE1399	Web Site Redesign and Upgrade		20,000													E - Equipment & Software - Expense
		Total		20,000													
Beaches		Total Community Services		308,950	331,600	379,000	307,600	402,000	377,000	326,000	679,400	607,400	348,600	331,600	1,942,600	2,340,900	
	3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	15,000			6,000	6,000	6,000	6,000	6,000	6,000			18,000	18,000	H - Capital Maintenance - Expense
	3972LI1201X	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	390,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500			369,500	19,500	H - Capital Maintenance - Expense
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer		12,500	12,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	32,500	32,500	H - Capital Maintenance - Expense
	3972RS1701X	Playground Repairs - Beaches	Parks Superintendent	7,500													H - Capital Maintenance - Expense
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent								30,000	30,000			30,000	30,000	H - Capital Maintenance - Expense
	3999DH1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	55,000													H - Capital Maintenance - Expense
		Total		84,000	362,500	12,500	17,500	17,500	17,500	17,500	47,500	47,500	5,000	5,000	490,000	100,000	



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/22/23

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 6-Yr Total	Updated 6-Yr Total	Project Type
Grand Total				1,823,800	1,375,800	1,315,000	1,278,200	1,467,700	1,327,800	1,388,900	1,669,600	1,662,400	618,200	365,200	6,268,000	6,723,800	

DRAFT
FY2023/24 PRELIMINARY BUDGET

LINE-ITEM BUDGETS:

General Fund

Utility Fund

Community Services Fund(s)

Beach Fund

Internal Service Funds

FUNDS	General Fund	Utility	Community Services		Ski	Recreation	CS Admin	Tennis	CS Total	Beaches	Internal Svcs		Bldgs.	IS Total	Grand Total
	Column Labels		Golf	Facilities					300 Total	390	Fleet	Engin.		400 Total	
Sum of 2024 Departments Budget	100	200	300	330	340	350	360	380	300 Total	390	400	420	430	400 Total	Grand Total
			320								410				
Row Labels															
Revenue															
Ad Valorem	(2,088,600)														(2,088,600)
Consolidated Tax	(2,176,600)														(2,176,600)
Sales & Fees	(50,360)	(16,034,772)	(5,501,858)	(1,802,885)	(12,636,768)	(1,512,843)	262,000	(216,491)	(21,408,845)	(1,712,000)					(39,205,977)
Facility Fee							(2,984,619)		(2,984,619)	(3,223,168)					(6,207,787)
Operating Grants	(800)					(116,984)			(116,984)						(117,784)
Interfund	(145,903)	(170,714)			(14,985)				(14,985)		(1,540,523)	(902,000)	(1,004,646)	(3,447,169)	(3,778,771)
Misc. Rev.	(12,100)		(44,383)		(84,567)				(128,950)						(141,050)
Invest Inc.	(13,128)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	2,352	(40,188)	(11,400)	(108)	(216)	780	456	(105,948)
Capital Grants															
Revenue Total	(4,487,491)	(16,247,174)	(5,540,745)	(1,802,705)	(12,757,644)	(1,630,847)	(2,748,491)	(214,139)	(24,694,571)	(4,946,568)	(1,540,611)	(902,216)	(1,003,866)	(3,446,713)	(53,822,517)
Expense															
Wages	3,399,253	3,822,626	2,242,042	546,602	3,989,710	1,238,282	196,895	136,654	8,350,185	948,389	696,918	644,760	348,075	1,689,753	18,210,206
Benefits	1,615,059	2,005,122	688,418	287,554	1,398,549	363,431	74,056	30,350	2,842,357	236,910	383,387	287,427	184,030	854,844	7,554,292
Professional Services	370,245	172,050	8,950	1,170	23,700	8,550		585	40,255	17,850		15,000		15,000	615,400
Services & Supplies	1,631,431	3,871,843	994,181	476,430	2,378,870	780,558	47,840	125,500	4,803,379	620,219	474,650	45,834	452,595	973,079	11,899,952
Insurance	85,300	261,200	118,400	15,100	276,100	71,700		4,600	485,900	48,600	1,200	5,200	7,400	13,800	894,800
Utilities	230,400	1,112,376	376,400	59,700	576,700	133,200	5,900	14,100	1,166,000	113,100	1,700	3,300	4,700	9,700	2,631,576
Cost of Goods Sold			744,555	466,400	588,450	42,700			1,852,905	140,400					1,993,305
Central Services Cost	(3,046,200)	927,931	492,659	157,991	892,441	273,468	40,062	28,070	1,884,691	233,578					
Defensible Space		100,000					100,000		100,000						200,000
Capital Expend.	555,000	21,348,000	955,700	12,000	2,105,000	295,000	64,000	25,000	3,456,700	6,672,500	12,000			12,000	32,044,200
Debt Service		282,030													282,030
Extraordinary	100,000														100,000
Transfers															
Expense Total	4,940,488	33,903,178	6,621,305	2,022,946	12,229,520	3,204,188	528,753	375,659	24,982,372	9,031,546	1,569,855	1,001,521	996,800	3,568,176	76,425,760
Grand Total	452,997	17,656,004	1,080,560	220,241	(528,124)	1,573,341	(2,219,738)	161,520	287,801	4,084,978	29,223	99,305	(7,066)	121,463	22,603,243

General Fund	Revenue	Admin	GM	Trustees	Accounting	IT	Risk	HR	Wellness Relations	Parks	Total	
	000									370		
Row Labels	010	990	100	110	120	130	140	150	160	170		
Revenue											(2,088,600)	
Ad Valorem	(2,088,600)										(2,176,600)	
Consolidated Tax	(2,176,600)									(50,360)	(50,360)	
Sales & Fees												
Facility Fee										(800)	(800)	
Operating Grants										(145,903)	(145,903)	
Interfund										(12,100)	(12,100)	
Misc. Rev.										180	(13,128)	
Invest Inc.	(13,308)											
Capital Grants											(208,983)	
Revenue Total	(4,278,508)										(4,487,491)	
Expense											3,399,253	
Wages		12,043	488,907	95,005	853,999	603,606	89,226	694,819	31,625	114,648	415,375	1,615,059
Benefits		26,265	225,986	27,689	440,851	280,014	50,547	368,475	17,204	59,614	118,414	370,245
Professional Services		192,875	40,200	12,000		40,000		6,000		78,000	1,170	1,631,431
Services & Supplies		250,305	16,095	99,800	164,490	387,531	20,700	134,042	21,800	62,938	473,730	85,300
Insurance		68,200									17,100	230,400
Utilities		41,300	700		600	64,200	800	600		600	121,600	
Cost of Goods Sold												(3,046,200)
Central Services Cost					(1,101,021)	(1,037,226)		(907,953)				
Defensible Space											260,000	555,000
Capital Expend.		295,000										
Debt Service												100,000
Extraordinary		100,000										
Transfers												
Expense Total	(4,278,508)	985,988	771,888	234,494	358,919	338,125	161,273	295,983	70,629	315,800	1,407,389	4,940,488
Grand Total											1,198,406	452,997

General Fund	Account Description	Revenue	Admin	GM	Trustees	Accounting	IT	Risk	HR	Health & Comm.			Parks	Total
		000	990	100	110	120	130	140	150	Wellness	Relations	370		
Row Labels		010								160	170			
Ad Valorem		(2,088,600)												(2,088,600)
Wages			12,043	488,907	95,005	853,999	603,606	89,226	694,819	31,625	114,648	415,375		3,399,253
Benefits			26,265	225,986	27,689	440,851	280,014	50,547	368,475	17,204	59,614	118,414		1,615,059
Professional Services			192,875	40,200	12,000		40,000		6,000		78,000	1,170		370,245
6010	Legal		183,600	15,000	12,000				6,000					216,600
6020	Audit		9,275									1,170		10,445
6030	Professional Consultants			25,200			40,000				78,000			143,200
Services & Supplies			250,305	16,095	99,800	164,490	387,531	20,700	134,042	21,800	62,938	473,730		1,631,431
7010	Advertising - Paid									1,300	8,501			9,801
7020	Advertising - Trade													
7170	Empowerment Costs		12,000	6,200										18,200
7200	Banking Fees & Processing						38,900							38,900
7210	Banking Fees & Processing													
7210	Community Relations										24,286			24,286
7300	Computer & IT Small Equip		91,900		13,000		40,000							144,900
7310	Computer & IT Small Equip													
7310	Computer License & Fees		560			96,900	287,215				8,100	2,030		394,805
7310	Computer License & Fees								80,500					80,500
7320	Computer Supplies						6,240							6,240
7330	Contractual Services		17,040			3,399	1,800		800			14,500		37,539
7330	Contractual Services													
7335	Discounts Earned													
7340	Dues & Subscriptions		200	1,200	12,400	2,461			1,152			400		17,813
7340	Dues & Subscriptions													
7345	Employee Assistance Program								2,060					2,060
7350	Employee Recruit & Retain		1,000			3,000	2,700	300	26,928	10,300		1,700		45,928
7350	Employee Recruit & Retain													
7405	Office Supplies		5,400	636	3,200	2,160	2,160	120	1,119	200				14,995
7405	Office Supplies													
7415	Operating		6,746	2,486	5,700	2,520	8,600	360	8,470	9,400		80,000		124,282
7415	Operating													
7420	Fuel						800					14,400		15,200
7425	Chemical													
7425	Chemical													
7428	Lab													
7430	Uniforms											5,500		5,500
7430	Uniforms													
7433	Safety							17,040						17,040
7435	Small Equipment					5,500						1,400		6,900
7435	Small Equipment													
7440	Tools							3,000						3,000
7450	Permits & Fees											500		500
7450	Permits & Fees													
7460	Postage		4,200				200		200					4,600
7470	Printing & Publishing					1,300					20,000			21,300
7480	Rental & Lease				37,900							17,600		55,500
7480	Rental & Lease													

General Fund		Revenue 000	Admin	GM	Trustees	Accounting	IT	Risk	HR	Wellness Relations	Parks	Total
Row Labels	Account Description	010	990	100	110	120	130	140	150	160	170	370
7490	Repair Parts											
7510	R& M General		19,939								170,600	190,539
7515	R& M General										4,400	4,400
7520	R&M Preventative											
7525	R&M Preventative										910	6,370
7530	R&M Corrective											8,100
7540	Snow Removal		5,460									
7545	Janitorial		8,100									
7550	Janitorial											
7550	Fleet Maintenance Services		7,815					5,616				68,000
7550	Engineering Services		20,800									3,300
7605	BLDGS Maintenance Services		45,185									65,030
7605	Security		3,960									16,760
7680	Training & Education			2,502	22,600	1,200	21,000	2,220	9,513	600	2,051	2,050
7685	Travel & Conferences			3,071	5,000	7,150	8,200	660	3,300			4,650
7685	Travel & Conferences											4,650
Insurance			68,200									17,100
Utilities			41,300	700		600	64,200	800	600		600	121,600
7810	Electricity		10,100									12,800
7815	Heating		3,500									2,700
7820	Water & Sewer		3,700									54,800
7825	Trash		4,600									37,800
7830	Internet		3,300					59,000				62,300
7835	Cable TV		700									700
7840	Telephone		15,400	700		600	5,200	800	600		600	13,500
7840	Telephone											13,500
Cost of Goods Sold												
Central Services Cost						(1,101,021)	(1,037,226)		(907,953)			-
Defensible Space												
Capital Expend.			295,000									260,000
Debt Service												-
Extraordinary			100,000									-
Transfers												-
Consolidated Tax		(2,176,600)										-
Sales & Fees												(50,360)
Facility Fee												(800)
Operating Grants												(800)
Interfund												(145,903)
Misc. Rev.												(12,100)
Invest Inc.		(13,308)										180
Capital Grants												-
Grand Total		(4,278,508)	985,988	771,888	234,494	358,919	338,125	161,273	295,983	70,629	315,800	1,198,406
												452,997

Utility Fund	Account Description	Water								Sewer							Solid Waste/TWSA			200 Total	
		Services	Supply	Pumping	Treatment	Transmissio	Compliant	Clearing	Admin	Services	Supply	Pumping	Treatment	Transmiss	Compliant	Admin	25 Total	27	28		
		200	210	220	230	240	870	970	990	200	210	220	230	240	870	990	25 Total	27	28		
Revenue																					
Ad Valorem																					
Consolidated Tax																					
Sales & Fees	(6,633,611)							148,048	(205,350)	(6,690,913)	(8,584,109)	(21,000)					(205,350)	(8,810,459)	(373,800)	(159,600)	(16,034,772)
Facility Fee																					
Operating Grants																					
Interfund								(170,714)		(170,714)											(170,714)
Misc. Rev.																	(20,844)	(20,844)			(41,688)
Invest Inc.																					
Capital Grants																					
Revenue Total	(6,633,611)							(22,666)	(226,194)	(6,882,471)	(8,584,109)	(21,000)				(226,194)	(8,831,303)	(373,800)	(159,600)	(16,247,174)	
Expense																					
Wages		53,115	184,282	346,407	418,547	229,013		416,326	1,647,690		15,614	376,275	632,373	449,848	107,373	360,315	1,941,798	163,104	70,034	3,822,626	
Benefits		27,139	108,420	186,385	219,599	147,368		210,573	899,484		4,687	192,643	307,593	234,742	67,864	187,483	995,012	74,665	35,962	2,005,122	
Professional Services								83,350	83,350							88,700	88,700			172,050	
Services & Supplies		25,983	138,417	416,370	412,095	51,992	746,022	538,757	2,329,635		20,311	295,797	561,260	233,602		173,580	1,284,490	198,118	59,600	3,871,843	
Insurance								143,500	143,500							117,700	117,700			261,200	
Utilities		100	184,200	317,300	11,900	4,000	2,880	44,500	564,880		140,848	124,700	237,548	5,300	300	36,800	545,496	1,800	200	1,112,376	
Cost of Goods Sold									445,406	445,406							417,569	417,569	46,397	18,559	927,931
Central Services Cost									50,000	50,000							50,000	50,000			100,000
Defensible Space									581,000	2,338,000	2,919,000						18,429,000	18,429,000			21,348,000
Capital Expend.									172,794	172,794							109,236	109,236			282,030
Debt Service																					
Extraordinary									(955,600)	477,800	(477,800)						477,800	477,800			-
Transfers																					
Expense Total		106,337	615,318	1,266,461	1,062,140	432,373	374,302	4,921,006	8,777,938		181,460	989,355	1,738,773	923,492	175,537	20,448,183	24,456,801	484,084	184,355	33,903,178	
Grand Total	(6,633,611)	106,337	615,318	1,266,461	1,062,140	432,373	351,636	4,694,812	1,895,467	(8,584,109)	160,460	989,355	1,738,773	923,492	175,537	20,221,989	15,625,498	110,284	24,755	17,656,004	

Utility Fund	Account Description	Water								Sewer							Solid Wast. TWSA			200 Total	
		Services	Supply	Pumping	Treatment	Transmissio	Compliant	Clearing	Admin	Services	Supply	Pumping	Treatment	Transmiss	Complianc	Admin.	25	27	28		
		200	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	990	25 Total	27		28
Revenue																					
Ad Valorem																					
Consolidated Tax																					
Sales & Fees	(6,633,611)							148,048	(205,350)	(6,690,913)	(8,584,109)	(21,000)					(205,350)	(8,810,459)	(373,800)	(159,600)	(16,034,772)
Facility Fee																					
Operating Grants																					
Interfund								(170,714)		(170,714)											(170,714)
Misc. Rev.																					
Invest Inc.									(20,844)	(20,844)							(20,844)	(20,844)			(41,688)
Capital Grants																					
Revenue Total	(6,633,611)							(22,666)	(226,194)	(6,882,471)	(8,584,109)	(21,000)					(226,194)	(8,831,303)	(373,800)	(159,600)	(16,347,174)
Expense																					
Wages		53,115	184,282	346,407	418,547	229,013		416,326	1,647,690		15,614	376,275	632,373	449,848	107,373	360,315	1,941,798	163,104	70,034	3,822,626	
Benefits		27,139	108,420	186,385	239,599	147,368		210,573	899,484		4,687	192,643	307,593	234,742	67,864	187,483	995,012	74,665	35,962	2,005,122	
Professional Services								83,350	83,350							88,700	88,700			174,050	
6010 Legal								15,000	15,000							15,000	15,000			30,000	
6020 Audit								5,850	5,850							11,200	11,200			17,050	
6030 Professional Consultants								62,500	62,500							62,500	62,500			125,000	
Services & Supplies		25,993	138,417	416,370	412,095	51,992	746,022	538,757	2,329,635		20,311	295,737	561,260	233,602		173,580	1,284,490	198,118	59,600	3,871,843	
7010 Advertising - Paid								500	500											10,000	
7020 Advertising - Trade																					
7170 Empowerment Costs																					
7200 Banking Fees & Processing																					
7210 Banking Fees & Processing																					
7210 Community Relations							5,200	3,200	8,400											8,400	
7300 Computer & IT Small Equip								2,600	2,600										105	2,600	
7310 Computer License & Fees							1,200	95,789	96,989				2,557							99,651	
7310 Computer License & Fees																				2,000	
7320 Computer Supplies																				157,250	
7330 Contractual Services								12,960	12,960											170,210	
7335 Contractual Services		19,983	22,000	57,775					99,758							24,000	24,000			123,758	
7335 Discounts Earned																					
7340 Dues & Subscriptions					2,100	1,600	4,959	2,248	10,907								2,400	4,100		6,500	
7340 Dues & Subscriptions																				17,407	
7345 Employee Assistance Program																					
7350 Employee Recruit & Retain					2,100	2,500	750	8,400	13,750								2,700	2,700	225	16,675	
7405 Office Supplies						2,900	3,000		5,900												
7415 Office Supplies																				5,900	
7415 Operating		6,000		1,000		10,798	10,500	37,537	65,835		9,779		45,567	539			55,886	16,850	34,300	172,871	
7420 Operating																					
7420 Fuel			22,267		16,100	4,600	2,700		45,667			6,500	13,600	18,500			38,600	700		84,967	
7425 Chemical				233,076					233,076			89,250	187,025				271,275			504,351	
7428 Chemical																					
7428 Lab				28,800					28,800				40,000				40,000			68,800	
7430 Uniforms				5,900	6,295	3,000	2,200		17,395				5,200	4,950			10,150	1,500		29,045	
7433 Safety				3,500	5,200				8,700				4,400	7,500	1,900		13,800			22,500	
7435 Small Equipment					10,100				10,100				2,100	5,700			7,800			17,900	
7440 Tools			4,800	3,900	2,900			170,000	170,000											170,000	
7450 Permits & Fees				39,200			540		39,740				4,500	7,200	2,056		13,756			25,356	
7460 Permits & Fees																				15,500	
7470 Postage						2,100	15,300		17,400									100		17,500	
7480 Printing & Publishing																		4,400	10,500	14,900	
7490 Rental & Lease							960		960											960	
7510 R&M General																					
7515 R&M Preventative																					
7520 R&M Corrective																					
7525 Snow Removal																				1,500	
7530 Janitorial								21,000	21,000				10,800				18,800			31,300	

Community Services Fund

	Golf	Facilities	Ski	Recreation	CS Admin	Tennis	Comm. Svcs.
Sum of 2024 Departments Budget	300						300 Total
	320	330	340	350	360	380	
Row Labels	Account Description						
Revenue							
Ad Valorem							
Consolidated Tax							
Sales & Fees	(5,501,858)	(1,802,885)	(12,636,768)	(1,512,843)	262,000	(216,491)	(21,408,845)
Facility Fee	-	-	-	-	(2,984,619)	-	(2,984,619)
Operating Grants				(116,984)			(116,984)
Interfund			(14,985)				(14,985)
Misc. Rev.	(44,383)		(84,567)				(128,950)
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	2,352	(40,188)
Capital Grants				-			-
Revenue Total	(5,540,745)	(1,802,705)	(12,757,644)	(1,630,847)	(2,748,491)	(214,139)	(24,694,571)
Expense							
Wages	2,242,042	546,602	3,989,710	1,238,282	196,895	136,654	8,350,185
Benefits	688,418	287,554	1,398,549	363,431	74,056	30,350	2,842,357
Professional Services	8,950	1,170	23,700	5,850		585	40,255
Services & Supplies	994,181	476,430	2,378,870	780,558	47,840	125,500	4,803,379
Insurance	118,400	15,100	276,100	71,700		4,600	485,900
Utilities	376,400	59,700	576,700	133,200	5,900	14,100	1,166,000
Cost of Goods Sold	744,555	466,400	588,450	42,700		10,800	1,852,905
Central Services Cost	492,659	157,991	892,441	273,468	40,062	28,070	1,884,691
Defensible Space					100,000		100,000
Capital Expend.	955,700	12,000	2,105,000	295,000	64,000	25,000	3,456,700
Debt Service	-	-	-	-	-	-	-
Extraordinary							
Transfers							
Expense Total	6,621,305	2,022,946	12,229,520	3,204,188	528,753	375,659	24,982,372
Grand Total	1,080,560	220,241	(528,124)	1,573,341	(2,219,738)	161,520	287,801

Community Services Fund												Mountain Course																										
Golf	Championship Course										Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL	Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	Total								
	Revenue	Services	Maint.	Range	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL	Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL	Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL							
Row Labels	Account Description	400	410	420	430	440	450	460	530	980	990	31 Total	400	410	420	440	450	460	530	980	990	32 Total	Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL						
Revenue																																						
Ad Valorem																																						
Consolidated Tax																																						
Sales & Fees																																						
Facility Fee																																						
Operating Grants																																						
Interfund																																						
Misc. Rev.																																						
Invest Inc.																																						
Capital Grants																																						
Revenue Total																																						
Expense																																						
Wages																																						
Benefits																																						
Professional Services																																						
Services & Supplies																																						
Insurance																																						
Utilities																																						
Cost of Goods Sold																																						
Central Services Cost																																						
Defensible Space																																						
Capital Expend.																																						
Debt Service																																						
Extraordinary																																						
Transfers																																						
Expense Total																																						
Grand Total																																						

Community Services Fund		Championship Course										Mountain Course												
Golf		Revenue	Services	Maint.	Range	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL	Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	Total		
		300	320	31	31	31	31	31	31	31	31	31 Total	32	32	32	32	32	32	32	32	32	32	32 Total	
Row Labels	Account Description	400	410	420	430	440	450	460	530	980	990		400	410	420	440	450	460	530	980	990			
Revenue																								
Sales & Fees		(2,784,663)			(230,340)			(503,695)	(906,000)		(5,750)	(4,430,448)	(806,730)					(110,880)	(153,800)				(1,071,410)	
Facility Fee																								
Misc. Rev.																							(44,383)	
Invest Inc.												2,748	2,748										(44,383)	
Revenue Total		(2,784,663)			(230,340)			(503,695)	(906,000)		(3,002)	(4,427,700)	(806,730)					(110,880)	(153,800)				(1,113,045)	
Expense																								
Wages			219,947	640,117	46,861	123,232		82,340	427,109	32,319	110,123	1,692,048		85,252	231,425	96,015		24,713	69,408	15,445	27,736		549,994	
Benefits			87,070	196,573	5,459	13,800		33,868	101,088	15,748	55,208	508,815		35,983	85,609	10,777		10,504	14,858	7,800	14,072		179,603	
Professional Services				1,700							4,680	6,380			1,400						1,170		2,570	
6010	Legal										4,680	4,680									1,170		1,170	
6020	Audit											1,700			1,400								1,400	
6030	Professional Consultants			1,700								1,700											1,700	
Services & Supplies			20,225	260,704	24,780	58,654	28,440	740	119,260	18,000	154,973	681,776		8,305	138,255	33,000	9,480		30,430	10,200	82,655		312,405	
7010	Advertising - Paid										8,000	8,000									5,200		5,200	
7020	Advertising - Trade																							
7170	Empowerment Costs																							
7200	Banking Fees & Processing								28,900		67,500	96,400							4,800		17,000		21,800	
7210	Banking Fees & Processing																							
7210	Community Relations																							
7300	Computer & IT Small Equip			320								320												
7310	Computer License & Fees			2,500	380				6,315		10	9,225							700				700	
7320	Computer Supplies										8,323	17,043										240	240	
7330	Contractual Services		3,500	180		5,040						(5,065)												
7335	Discounts Earned							(5,065)				(5,065)												
7340	Dues & Subscriptions		2,360	1,335				200			625	4,500		1,230	315								1,545	
7345	Employee Assistance Program									1,000	500	5,625		400	400	100			500				1,500	
7350	Employee Recruit & Retain		1,775	1,650		500	200			1,000	1,500	2,695		600	100							900	1,600	
7405	Office Supplies		400	295						500	1,500	2,695		600	100								900	
7415	Operating		7,760	132,440	14,550	6,068		2,030	27,200	10,000	4,310	204,358		3,195	56,830	2,470			8,900	5,000	50		76,345	
7420	Fuel			3,200	400				1,000			20,800			5,200	5,400	3,900							14,500
7425	Chemical			51,825					4,300			56,125			9,275									9,275
7428	Lab																					400	5,700	
7430	Uniforms		2,310	2,800		2,000		850	2,000		350	10,310		1,200	1,000	2,100			1,000		300		300	
7433	Safety										1,980	1,980												
7435	Small Equipment			2,400	2,000				5,000			9,400			1,500									1,500
7440	Small Equipment																							
7440	Tools																							
7450	Permits & Fees				700				4,600			5,300			500					100			600	
7460	Permits & Fees																							
7460	Postage																							
7470	Printing & Publishing										2,200	6,200			1,500									1,500
7480	Rental & Lease				4,000																			
7490	Repair Parts																							
7510	R&M General		1,800	10,250					200		25,000	37,250		1,680	29,000				200		26,280		57,160	
7515	RBM Preventative																							
7520	RBM Corrective																							
7525	Snow Removal			2,964								2,964			2,860								2,860	
7530	Janitorial			2,700						2,500	8,180	13,380										7,535	2,860	
7540	Fleet Maintenance Services				6,950	19,886	12,240			3,890		42,966				23,010	5,580			4,180			32,770	
7545	Engineering Services										6,900	6,900												
7550	BLDGS Maintenance Services			35,385		17,260			31,855		19,700	104,200			28,635				8,550		25,000		62,185	
7605	Security			1,400		4,200					3,300	8,900			690						4,950		5,640	
7680	Training & Education			2,150				450			250	2,850			450								450	
7685	Travel & Conferences			2,550				2,275			3,925	8,750												
Insurance											96,300	96,300										22,100	22,100	
Utilities				215,000		9,400	600	1,800	10,900		30,400	258,100		1,000	92,600				2,100				108,300	
7810	Electricity			6,900		7,300			2,200		5,700	22,000							200				1,600	
7815	Heating			3,500		2,100					8,500	14,100			3,800								2,400	
7820	Water & Sewer			179,900							3,600	183,700			80,000				1,200		6,800		68,000	
7825	Trash			21,500					2,600		4,300	24,500			5,100								5,100	
7830	Internet										4,300	4,300												
7835	Cable TV			500				1,800	1,800			4,100		1,000									1,000	
7840	Telephone			2,400			600		4,300		8,100	15,400			800				700		1,800		3,300	
Telephone																								

Cost of Goods Sold						350,555	280,100			630,655		69,200	44,700					113,900				
7920	Food						185,600			185,600			27,000					27,000				
7924	Beer						38,700			38,700			9,900					9,900				
7928	Wine						23,200			23,200			2,500					2,500				
7932	Liquor						32,600			32,600			5,300					5,300				
7940	Merchandise for resale					337,055				337,055		66,150						66,150				
7945	Freight on Inventory Purchases					13,500				13,500		3,050						3,050				
7950	Personal Services Contracts																					
Central Services Cost										366,628	366,628						126,031	126,031				
Defensible Space																						
Capital Expend.										329,500	329,500						626,200	626,200				
Debt Service										-	-							-				
Extraordinary																						
Transfers																						
Expense Total		327,242	1,314,094	77,100	201,086	29,040	469,303	938,457	66,067	1,157,812	4,580,202	130,540	549,269	139,872	9,480	104,417	161,496	33,445	912,564	2,041,103		
Grand Total		(2,784,663)	327,242	1,314,094	(153,240)	201,086	29,040	(34,392)	32,457	66,067	1,154,810	152,502	(806,730)	130,540	549,269	139,872	9,480	(6,463)	7,696	33,445	870,929	928,058

Facilities / Events		Chateau 330 33	Aspen Grove 510	Events 530	Marketing 980	33 Total
Row Labels	Account Description	500	510	530	980	
Revenue						
Sales & Fees		(394,835)	(59,750)	(1,348,300)		(1,802,885)
Facility Fee		-				-
Invest Inc.					180	180
Capital Grants						
Revenue Total		(394,835)	(59,750)	(1,348,300)	180	(1,802,705)
Expense						
Wages		87,289		436,838	22,475	546,602
Benefits		49,262		227,115	11,176	287,554
Professional Services		1,170				1,170
Services & Supplies		274,085	85,130	83,515	33,700	476,430
Insurance		14,400	700			15,100
Utilities		33,300	4,700	21,700		59,700
Cost of Goods Sold				466,400		466,400
Central Services Cost		157,991				157,991
Defensible Space						
Capital Expend.		12,000				12,000
Debt Service		-				-
Extraordinary						
Transfers						
Expense Total		629,497	90,530	1,235,568	67,351	2,022,946
Grand Total		234,662	30,780	(112,732)	67,531	220,241

Facilities / Events		Chateau 330 33	Aspen Grc Events		Marketing	33 Total
Row Labels	Account Description	500	510	530	980	
Revenue						
Sales & Fees		(394,835)	(59,750)	(1,348,300)		(1,802,885)
Facility Fee		-				-
Invest Inc.					180	180
Capital Grants						
Revenue Total		(394,835)	(59,750)	(1,348,300)	180	(1,802,705)
Expense						
Wages		87,289		436,838	22,475	546,602
Benefits		49,262		227,115	11,176	287,554
Professional Services		1,170				1,170
6010	Legal					
6020	Audit	1,170				1,170
6030	Professional Consultants					
Services & Supplies		274,085	85,130	83,515	33,700	476,430
7010	Advertising - Paid				31,500	31,500
7200	Banking Fees & Processing			41,000		41,000
7310	Computer License & Fees	8,460			105	8,565
7330	Contractual Services	1,200				1,200
7350	Employee Recruit & Retain	1,050		1,000		2,050
7405	Office Supplies	1,200				1,200
	Office Supplies			900		900
7415	Operating	17,300	1,000	22,400	2,095	42,795
7420	Fuel	2,600	100			2,700
7425	Chemical					
7428	Lab					
7430	Uniforms	3,100				3,100
7450	Permits & Fees	650	2,520			3,170
7510	R& M General	70,000	32,889	200		103,089
7515	R&M Preventative		2,200			2,200
7525	Snow Removal	16,250	5,070			21,320
7530	Janitorial	30,800	6,500			37,300
7540	Fleet Maintenance Services	2,290				2,290
7545	Engineering Services	3,300				3,300
7550	BLDGS Maintenance Services	105,125	31,671	18,015		154,811
7605	Security	2,670	3,180			5,850
7680	Training & Education	495				495
7685	Travel & Conferences	7,595				7,595
	Travel & Conferences					
Insurance		14,400	700			15,100
Utilities		33,300	4,700	21,700		59,700
7810	Electricity	12,200	800	6,300		19,300
7815	Heating	8,500	900			9,400
7820	Water & Sewer	7,100	3,000			10,100
7825	Trash			14,400		14,400
7830	Internet	2,100				2,100
7835	Cable TV					
7840	Telephone	3,400		1,000		4,400
Cost of Goods Sold				466,400		466,400
Central Services Cost		157,991				157,991
Defensible Space						
Capital Expend.		12,000				12,000

Facilities / Events		Chateau 330 33	Aspen Grc Events 510	530	Marketing 980	33 Total
Row Labels	Account Description	500	510	530	980	
	Debt Service Extraordinary Transfers		-	-		-
	Expense Total	629,497	90,530	1,235,568	67,351	2,022,946
	Grand Total	234,662	30,780	(112,732)	67,531	220,241

SKI / DIAMOND PEAK
Sum of 2024 Departments Budget

Row Labels	Account Description	Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint.	Ski Patrol	Ski School	Child Ski Ctr.	Rentals Repairs	Property Operation	Hyatt Shop	Marketing	Admin	34 Total		
		450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990		
Revenue																			
Consolidated Tax Sales & Fees				(1,433,200)	(7,410,800)					(885,905)	(877,615)	(1,274,200)		(342,848)			41,900	(12,182,668)	
Facility Fee																			(14,985)
Interfund			(14,985)																(84,567)
Misc. Rev.																			(21,324)
Invest Inc.																			(21,324)
Capital Grants																			
Revenue Total			(24,985)	(1,433,200)	(7,410,800)					(885,905)	(877,615)	(1,274,200)		(342,848)			(61,991)	(12,303,544)	
Expense																			
Wages			93,690	380,741		256,024	763,513	393,723	237,419	306,692	405,411	225,648	268,710	66,366	146,286	332,791		3,877,014	
Benefits			16,536	124,180		75,982	364,410	143,490	51,021	72,046	86,932	51,413	82,991	11,717	84,506	200,018		1,365,241	
Professional Services																23,700		23,700	
Services & Supplies		427,780	24,000	120,163		46,250	141,380	177,700	3,920	25,500	26,060	33,875	65,300	334,780	29,218	363,000	507,366	2,326,292	
Insurance																	276,100	276,100	
Utilities		16,800	2,000	22,400		1,300	63,600	328,600	100	100	100	100	105,800	900	9,900	20,100		571,800	
Cost of Goods Sold				455,200														455,200	
Central Services Cost																	892,441	892,441	
Capital Expend.																	2,105,000	2,105,000	
Expense Total		444,580	136,226	1,102,684		379,556	1,332,903	1,043,513	3,920	314,040	404,898	526,318	342,461	792,281	108,201	603,692	4,357,516	11,892,788	
Grand Total		444,580	121,241	(330,516)	(7,410,800)	379,556	1,332,903	1,043,513	3,920	314,040	(481,007)	(351,297)	(931,739)	792,281	(234,647)	603,692	4,293,525	(410,756)	

SKI / DIAMOND PEAK
Sum of 2024 Departments Budget

		Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint.	Ski Patrol	Ski School	Child Ski Ctr.	Rentals Repairs	Property Operation	Hyatt Shop	Marketing	Admin		
Row Labels	Account Description	450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990	34 Total
Revenue		340																
Consolidated Tax Sales & Fees																		
4205	Admissions & Fees			(1,433,200)	(7,410,800)						(885,905)	(877,615)	(1,274,200)		(342,848)		41,900	(12,182,668)
4215	Rental Income				(5,517,700)										(163,900)			(5,681,600)
4220	Concessions				(47,300)													(47,300)
4270	Charitable Allowances				103,500													103,500
4280	Employee Allowances			45,000	69,700													114,700
4285	Promotional Discounts				400,000						4,095	14,385	2,200		3,252			423,932
4410	Personal Services									(890,000)	(750,000)				(20,000)			(1,660,000)
4415	Repairs for Customers												(11,000)		(500)			(11,500)
4417	Service & User Fees				(103,500)								(142,000)	(1,265,400)	(161,700)			(1,672,600)
4420	Food Sales			(1,123,200)														(1,123,200)
4424	Beer Sales			(216,000)														(216,000)
4428	Wine Sales			(43,200)														(43,200)
4432	Liquor Sales			(129,600)														(129,600)
Interfund			(14,985)															(14,985)
Misc. Rev.																		(84,567)
Invest Inc.																		(21,324)
Capital Grants																		
Revenue Total			(14,985)	(1,433,200)	(7,410,800)						(885,905)	(877,615)	(1,274,200)		(342,848)		(63,991)	(12,303,544)
Expense																		
Wages			93,690	380,741		256,024	763,513	393,723	237,419	306,692	405,411	225,648	268,710	66,366	146,286	332,791		3,877,014
Benefits			16,536	124,160		75,982	364,410	143,490	51,021	72,046	86,932	51,413	82,991	11,717	84,506	200,018		1,365,241
Professional Services																		23,700
6010	Legal																	12,000
6020	Audit																	11,700
6030	Professional Consultants																	
Services & Supplies		427,780	24,000	120,163		46,250	141,380	177,700	3,920	25,500	26,060	33,875	65,300	334,780	29,218	363,000	507,366	2,326,292
7010	Advertising - Paid																	208,000
7020	Advertising - Trade																	8,000
7170	Empowerment Costs																	
7200	Banking Fees & Processing			4,800														196,355
7210	Community Relations																	38,000
7300	Computer & IT Small Equip			1,100		4,100						2,700	3,500		5,000			16,400
7310	Computer License & Fees			7,235				10,000							60,560	61,000		138,795
7330	Contractual Services					8,950				120	180		100		100			12,690
7340	Dues & Subscriptions							3,000		1,300	450				2,400			18,050
7345	Employee Assistance Program																640	23,475
7350	Employee Recruit & Retain						3,000	1,000		3,780	3,500	1,100						3,000
7405	Office Supplies			1,500														1,500
7415	Operating	3,600	24,000	60,500		30,000	31,000	36,420		11,300	17,660	21,400	9,400	38,490	4,000	32,400	11,200	331,370
7420	Fuel	111,600												16,900				2,000
7425	Chemical			7,600														128,500
7430	Uniforms			2,600														7,600
7433	Safety						4,800			7,000	4,200			300				36,300
7435	Small Equipment			1,000			3,000					2,100	51,000					7,000
7450	Permits & Fees			4,600				400							118			10,400
7460	Postage								600									57,100
7480	Rental & Lease							28,000									1,000	63,214
7480	Rental & Lease						6,000										500	600
7480	Rental & Lease																1,500	1,500
7480	Rental & Lease																	63,000
7480	Rental & Lease																	6,000

SKI / DIAMOND PEAK
Sum of 2024 Departments Budget

	Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint.	Ski Patrol	Ski School	Child Ski Ctr.	Rentals Repairs	Property Operation	Hyatt Shop	Marketing Admin				
		340																
		34																
Row Labels	Account Description	450	490	530	600	610	620	630	640	650	660	670	680	690	950	980	990	34 Total
7510	R & M General				228			90,580	93,880		3,000			9,300			80,000	276,988
	R & M General								1,320									1,320
7515	R&M Preventative													4,500				4,500
7525	Snow Removal													57,850				57,850
7530	Janitorial													45,000				45,000
	Janitorial				3,200													3,200
7540	Fleet Maintenance Services	332,580												47,200				359,780
7545	Engineering Services																9,700	9,700
7550	BLDGS Maintenance Services				25,800									88,610				114,410
7605	Security													7,730				7,730
7680	Training & Education									3,200	3,545							6,745
7685	Travel & Conferences					3,200							200	8,900		7,000		19,300
	Travel & Conferences						3,000	5,000									5,500	13,500
Insurance																		276,100
Utilities		16,800	2,000	22,400		1,300	63,600	328,600		100	100	100	100	105,800	900	9,900	20,100	571,800
7810	Electricity	9,300		500			62,700	188,700						44,900				306,100
7815	Heating	7,500		6,100										23,100				36,700
7820	Water & Sewer			1,100				139,400						16,500				157,000
7825	Trash		2,000	7,300										21,200				30,500
7830	Internet														900		3,300	4,200
7835	Cable TV			3,500														3,500
7840	Telephone			3,900		1,300	900	500	100	100	100	100				9,900	16,800	33,800
	Telephone																	5,500
Cost of Goods Sold				455,200														455,200
Central Services Cost																	892,441	892,441
Defensible Space																		
Capital Expend.																		
Debt Service																		
Extraordinary																		
Transfers																		
Expense Total		444,580	136,226	1,102,684		379,556	1,332,903	1,043,513	3,920	314,040	404,898	526,318	342,461	792,281	108,201	603,692	4,357,516	11,892,788
Grand Total		444,580	121,241	(330,516)	(7,410,800)	379,556	1,332,903	1,043,513	3,920	314,040	(481,007)	(351,297)	(931,739)	792,281	(234,647)	603,692	4,293,525	(410,756)

Recreation

Youth Programs Senior Programs Adult Programs Recreation Center Aquatics Programs Fitness Programs Kid Zone Mktg. Admin

Sum of 2024 Departments Budget

Row Labels	Account Description	350 46 811	820	831	46 Total (336,455)	48 840 (976,288)	850 (127,000)	860 (73,100)	890	980	990 (1,020)	48 Total (1,177,408)
Revenue												
Ad Valorem												
Consolidated Tax												
Sales & Fees		(188,005)	(86,850)	(61,600)	(336,455)	(976,288)	(127,000)	(73,100)	-			(1,176,388)
Facility Fee												
Operating Grants		(50,000)	(66,984)		(116,984)							
Interfund												
Misc. Rev.											(1,020)	(1,020)
Invest Inc.												
Capital Grants												
Revenue Total		(238,005)	(153,834)	(61,600)	(453,439)	(976,288)	(127,000)	(73,100)	-		(1,020)	(1,177,408)
Expense												
Wages		188,656	194,524	21,202	404,382	255,227	333,200	175,756	40,293	38,554	(9,130)	833,900
Benefits		72,400	52,172	7,255	131,827	101,397	66,587	33,839	6,264	18,426	5,091	231,604
Professional Services											5,850	5,850
Services & Supplies		161,303	36,026	3,300	200,629	375,569	78,830	16,660	2,290	11,200	95,380	579,929
Insurance						71,700						71,700
Utilities		-	600		600	115,400	1,700				15,500	132,600
Cost of Goods Sold				11,000	11,000	31,700						31,700
Central Services Cost											273,468	273,468
Defensible Space											295,000	295,000
Capital Expend.												
Debt Service												
Extraordinary												
Transfers												
Expense Total		422,359	283,322	42,757	748,437	950,993	480,317	226,255	48,847	68,180	681,159	2,455,751
Grand Total		184,354	129,488	(18,843)	294,998	(25,295)	353,317	153,155	48,847	68,180	680,139	1,278,343

Recreation

Youth Programs Senior Programs Adult Programs Recreation Center Aquatics Programs Fitness Programs Kid Zone Mktg. Admin

Sum of 2024 Departments Budget

Row Labels	Account Description	350 46 811	820	831	46 Total	48 840	850	860	890	980	990	48 Total
Revenue												
Sales & Fees		(188,005)	(86,850)	(61,600)	(336,455)	(976,288)	(127,000)	(73,100)	-			(1,176,388)
Facility Fee												
Operating Grants		(50,000)	(66,984)		(116,984)							
Invest Inc.											(1,020)	(1,020)
Revenue Total		(238,005)	(153,834)	(61,600)	(453,439)	(976,288)	(127,000)	(73,100)	-		(1,020)	(1,177,408)
Expense												
Wages		188,656	194,524	21,202	404,382	255,227	333,200	175,756	40,293	38,554	(9,130)	833,900
Benefits		72,400	52,172	7,255	131,827	101,397	66,587	33,839	6,264	18,426	5,091	231,604
Professional Services											5,850	5,850
6010	Legal											
6020	Audit										5,850	5,850
6030	Professional Consultants											
Services & Supplies		161,303	36,026	3,300	200,629	375,569	78,830	16,660	2,290	11,200	95,380	579,929
7010	Advertising - Paid									1,000		1,000
7200	Banking Fees & Processing										29,700	29,700
7300	Computer & IT Small Equip					2,000						2,000
7310	Computer License & Fees										100	100
7320	Computer Supplies										2,300	2,300
7330	Contractual Services					100	100	100	300		6,200	6,800
7340	Dues & Subscriptions		60		60	700	1,050				550	2,300
	Dues & Subscriptions	60			60							
7350	Employee Recruit & Retain		200		200	1,100	800	450			200	2,550
7405	Office Supplies											
7415	Operating	161,243	8,000	3,300	11,300	44,890	49,740	7,410	1,290	10,200	12,080	125,610
	Operating											
7420	Fuel		4,300		4,300						7,800	7,800
7425	Chemical						19,630					19,630
7430	Uniforms		420		420	2,000	3,000	1,000	700		1,700	8,400
7435	Small Equipment							3,900				3,900
7450	Permits & Fees					1,700	600					2,300
7460	Postage					500						500
7480	Rental & Lease		10,506		10,506							
7510	R& M General					76,217					15,500	91,717
7515	R&M Preventative					420						420
7525	Snow Removal					9,620						9,620
7530	Janitorial					79,792					1,000	80,792
7540	Fleet Maintenance Services		12,040		12,040						9,450	9,450

Recreation

Youth Programs Senior Programs Adult Programs Recreation Center Aquatics Programs Fitness Programs Kid Zone Mktg. Admin

Sum of 2024 Departments Budget

Row Labels	Account Description	350 46 811	820	831	46 Total	48 840	850	860	890	980	990	48 Total
7545	Engineering Services										6,900	6,900
7550	BLDGS Maintenance Services					150,860						150,860
7605	Security					5,070						5,070
7680	Training & Education			500	500	600	2,710	3,800			1,600	8,710
7685	Travel & Conferences										300	300
	Travel & Conferences	-			-		1,200					1,200
Insurance						71,700						71,700
Utilities		-	600		600	115,400	1,700				15,500	132,600
7810	Electricity					50,300					5,600	55,900
7815	Heating					30,800					3,400	34,200
7820	Water & Sewer					23,000						23,000
7825	Trash					6,800					800	7,600
7830	Internet										3,300	3,300
7835	Cable TV					4,500						4,500
7840	Telephone			600	600	-	1,700				2,400	4,100
Cost of Goods Sold				11,000	11,000	31,700						31,700
Central Services Cost											273,468	273,468
Defensible Space											295,000	295,000
Capital Expend.												
Debt Service												
Extraordinary												
Transfers												
Expense Total		422,359	283,322	42,757	748,437	950,993	480,317	226,255	48,847	68,180	681,159	2,455,751
Grand Total		184,354	129,488	(18,843)	294,998	(25,295)	353,317	153,155	48,847	68,180	680,139	1,278,343

CS ADMIN
 Sum of 2024 Departments Budget

Row Labels	Account Description	990
Revenue		
Sales & Fees		262,000
Facility Fee		(2,984,619)
Invest Inc.		(25,872)
Capital Grants		
Revenue Total		(2,748,491)
Expense		
Wages		196,895
Benefits		74,056
Professional Services		
Services & Supplies		47,840
Insurance		
Utilities		5,900
Cost of Goods Sold		
Central Services Cost		40,062
Defensible Space		100,000
Capital Expend.		64,000
Debt Service		
Extraordinary		
Transfers		
Expense Total		528,753
Grand Total		(2,219,738)

CS ADMIN

Sum of 2024 Departments Budget

Row Labels	Account Description	360
		49
		990
Revenue		
Sales & Fees		262,000
Facility Fee		(2,984,619)
Invest Inc.		(25,872)
Capital Grants		
Revenue Total		(2,748,491)
Expense		
Wages		196,895
Benefits		74,056
Services & Supplies		47,840
7310	Computer License & Fees	21,790
7330	Contractual Services	9,850
7350	Employee Recruit & Retain	3,000
7405	Office Supplies	1,000
7415	Operating	2,200
7470	Printing & Publishing	10,000
Insurance		
Utilities		5,900
Cost of Goods Sold		
Central Services Cost		40,062
Defensible Space		100,000
Capital Expend.		64,000
Debt Service		
Extraordinary		
Transfers		
Expense Total		528,753
Grand Total		(2,219,738)

TENNIS FUND
Sum of 2024 Departments Budget

380

Row Labels	Account Description	
Revenue		
Sales & Fees		(216,491)
Facility Fee		-
Revenue Total		(214,139)
Expense		
Wages		136,654
Benefits		30,350
Professional Services		585
6010	Legal	
6020	Audit	585
6030	Professional Consultants	
Services & Supplies		125,500
7010	Advertising - Paid	1,000
7310	Computer License & Fees	40
7340	Dues & Subscriptions	500
7350	Employee Recruit & Retain	500
7415	Operating	29,200
7430	Uniforms	600
7450	Permits & Fees	400
7460	Postage	100
7510	R& M General	58,950
7545	Engineering Services	1,700
7550	BLDGS Maintenance Services	30,670
7605	Security	1,090
7680	Training & Education	750
7685	Travel & Conferences	
	Travel & Conferences	
Insurance		4,600
Utilities		14,100
Cost of Goods Sold		10,800
Central Services Cost		28,070
Defensible Space		
Capital Expend.		25,000
Expense Total		375,659
Grand Total		161,520

BEACHES

Sum of 2024 Departments Budget

	Incline Ski Beach	Incline F&B	Incline Beach	IB Total	BC F&B	Hosts	Maint	Aquatics	Admin	BC Total	
	390										390 Total
	000										
	35	38		38 Total	39						39 Total
Row Labels	Account Description	530	790		530	710	780	850	990		
Revenue											
Ad Valorem											
Consolidated Tax											
Sales & Fees	(17,100)	(220,100)	(34,700)	(254,800)	(211,100)			(140,000)	(1,089,000)	(1,440,100)	(1,712,000)
Facility Fee									(3,223,168)	(3,223,168)	(3,223,168)
Operating Grants											
Interfund											
Misc. Rev.									(11,400)	(11,400)	(11,400)
Invest Inc.											
Capital Grants											
Revenue Total	(17,100)	(220,100)	(34,700)	(254,800)	(211,100)			(140,000)	(4,323,568)	(4,674,668)	(4,946,568)
Expense											
Wages		57,186		57,186	65,286	253,075	426,762	143,896	2,184	891,203	948,389
Benefits		6,659		6,659	7,201	40,910	125,971	48,143	8,026	230,251	236,910
Professional Services									17,850	17,850	17,850
Services & Supplies	13,500	42,675	1,000	43,675	41,125	13,820	229,676	95,485	182,938	563,044	620,219
Insurance									48,600	48,600	48,600
Utilities		-		-	2,400		42,300	200	68,200	113,100	113,100
Cost of Goods Sold		70,200		70,200	70,200					70,200	140,400
Central Services Cost									233,578	233,578	233,578
Defensible Space											
Capital Expend.									6,672,500	6,672,500	6,672,500
Debt Service											
Extraordinary											
Transfers											
Expense Total	13,500	176,720	1,000	177,720	186,212	307,805	824,709	287,724	7,233,876	8,840,326	9,031,546
Grand Total	(3,600)	(43,380)	(33,700)	(77,080)	(24,888)	307,805	824,709	147,724	2,910,308	4,165,658	4,084,978

BEACHES

Sum of 2024 Departments Budget

		Incline Ski Beach F&B	Incline Beach	IB Total	BC F&B	Hosts	Maint	Aquatics	Admin	BC Total		
		390									390 Total	
		35	38	38 Total	39						39 Total	
Row Labels	Account Description	530	790		530	710	780	850	990			
Revenue												
Ad Valorem												
Consolidated Tax												
Sales & Fees		(17,100)	(220,100)	(34,700)	(254,800)	(211,100)		(140,000)	(1,089,000)	(1,440,100)	(1,712,000)	
Facility Fee									(3,223,168)	(3,223,168)	(3,223,168)	
Invest Inc.									(11,400)	(11,400)	(11,400)	
Capital Grants												
Revenue Total		(17,100)	(220,100)	(34,700)	(254,800)	(211,100)		(140,000)	(4,323,568)	(4,674,668)	(4,946,568)	
Expense												
Wages			57,186		57,186	65,286	253,075	426,762	143,896	2,184	891,203	948,389
Benefits			6,659		6,659	7,201	40,910	125,971	48,143	8,026	230,251	236,910
Professional Services										17,850	17,850	17,850
Services & Supplies		13,500	42,675	1,000	43,675	41,125	13,820	229,676	95,485	182,938	563,044	620,219
7010	Advertising - Paid											
7020	Advertising - Trade											
7170	Empowerment Costs									23,600	23,600	23,600
7200	Banking Fees & Processing										6,500	13,400
	Banking Fees & Processing		6,900		6,900	6,500						
7300	Computer & IT Small Equip						250				250	250
7310	Computer License & Fees							2,040		1,188	3,228	3,228
7330	Contractual Services							9,951		120	10,071	10,071
7340	Dues & Subscriptions							400			400	400
7350	Employee Recruit & Retain						1,050	1,600	1,200		3,850	3,850
	Office Supplies									3,080	3,080	3,080
7415	Operating						3,550	55,725	65,365	5,000	129,640	129,640
	Operating		16,000		16,000	15,400					15,400	31,400
7420	Fuel							10,400		700	11,100	11,100
7425	Chemical								19,020		19,020	19,020
7430	Uniforms						3,000	5,475	4,500		12,975	12,975
	Uniforms		500		500	500					500	1,000
7435	Small Equipment		1,500		1,500	1,500		1,400	1,000		3,900	5,400
7450	Permits & Fees	1,000	1,200	1,000	2,200	1,200			2,400	16,500	20,100	23,300
7480	Rental & Lease							28,000		16,980	44,980	44,980
7510	R& M General						1,620	32,600		2,000	36,220	36,220
	R& M General	12,500										12,500
7515	R&M Preventative							2,625			2,625	2,625
7525	Snow Removal							5,460			5,460	5,460
7540	Fleet Maintenance Services							66,600		7,815	74,415	74,415
7545	Engineering Services									6,900	6,900	6,900
7550	BLDGS Maintenance Services		16,265		16,265	15,615				97,695	113,310	129,575

BEACHES

Sum of 2024 Departments Budget

Row Labels	Account Description	Incline		IB Total	BC F&B	Hosts	Maint	Aquatics	Admin	BC Total	390 Total	
		Ski Beach	F&B									
		390 35	38 530	38 Total	39 530	710	780	850	990	39 Total		
7605	Security		310	310	410				1,360	1,770	2,080	
7680	Training & Education					1,250	2,900	2,000		6,150	6,150	
7685	Travel & Conferences					3,100	4,500			7,600	7,600	
Insurance									48,600	48,600	48,600	
Utilities					2,400		42,300	200	68,200	113,100	113,100	
7810	Electricity								12,100	12,100	12,100	
7815	Heating				2,400				2,500	4,900	4,900	
7820	Water & Sewer								48,300	48,300	48,300	
7825	Trash						29,900			29,900	29,900	
7830	Internet											
7835	Cable TV											
7840	Telephone						12,400	200	5,300	17,900	17,900	
	Telephone											
Cost of Goods Sold			70,200	70,200	70,200					70,200	140,400	
Central Services Cost									233,578	233,578	233,578	
Defensible Space												
Capital Expend.									6,672,500	6,672,500	6,672,500	
Debt Service												
Extraordinary												
Transfers												
Expense Total		13,500	176,720	1,000	177,720	186,212	307,805	824,709	287,724	7,233,876	8,840,326	9,031,546
Grand Total		(3,600)	(43,380)	(33,700)	(77,080)	(24,888)	307,805	824,709	147,724	2,910,308	4,165,658	4,084,978

Internal Services	Fleet	Engineering Bldgs		
Sum of 2024 Departments Budget	400			400 Total
	410	420	430	

Row Labels	Account Description			
Revenue				
Ad Valorem				
Consolidated Tax				
Sales & Fees				
Facility Fee				
Operating Grants				
Interfund	(1,540,523)	(902,000)	(1,004,646)	(3,447,169)
Misc. Rev.				
Invest Inc.	(108)	(216)	780	456
Capital Grants				
Revenue Total	(1,540,631)	(902,216)	(1,003,866)	(3,446,713)
Expense				
Wages	696,918	644,760	348,075	1,689,753
Benefits	383,387	287,427	184,030	854,844
Professional Services		15,000		15,000
Services & Supplies	474,650	45,834	452,595	973,079
Insurance	1,200	5,200	7,400	13,800
Utilities	1,700	3,300	4,700	9,700
Cost of Goods Sold				
Central Services Cost				
Defensible Space				
Capital Expend.	12,000			12,000
Debt Service				
Extraordinary				
Transfers				
Expense Total	1,569,855	1,001,521	996,800	3,568,176
Grand Total	29,223	99,305	(7,066)	121,463

Internal Services		Fleet	Engineering Bldgs		
Sum of 2024 Departments Budget		400			400 Total
		410	420	430	
Row Labels	Account Description				
Revenue					
Interfund		(1,540,523)	(902,000)	(1,004,646)	(3,447,169)
Misc. Rev.					
Invest Inc.		(108)	(216)	780	456
Capital Grants					
Revenue Total		(1,540,631)	(902,216)	(1,003,866)	(3,446,713)
Expense					
Wages		696,918	644,760	348,075	1,689,753
Benefits		383,387	287,427	184,030	854,844
Professional Services			15,000		15,000
6010	Legal				
6020	Audit				
6030	Professional Consultants		15,000		15,000
Services & Supplies		474,650	45,834	452,595	973,079
7300	Computer & IT Small Equip		3,000		3,000
	Computer & IT Small Equip				
7310	Computer License & Fees	3,500	15,365		18,865
7330	Contractual Services	114,000	-		114,000
7340	Dues & Subscriptions		840		840
7350	Employee Recruit & Retain	1,600	1,000	950	3,550
7405	Office Supplies	400	-		400
7415	Operating	6,900	2,914	4,200	14,014
7420	Fuel		2,000	9,100	11,100
7430	Uniforms	4,000	880	3,150	8,030
7440	Tools	5,400		1,260	6,660
7460	Postage		100		100
7490	Repair Parts	322,000			322,000
7510	R& M General	8,850			8,850
7515	R&M Preventative			187,285	187,285
7520	R&M Corrective			214,150	214,150
7540	Fleet Maintenance Services		4,235	30,000	34,235
7680	Training & Education	8,000	10,000	1,500	19,500
7685	Travel & Conferences	-	5,500	1,000	6,500
Insurance		1,200	5,200	7,400	13,800
Utilities		1,700	3,300	4,700	9,700
Capital Expend.		12,000			12,000
Expense Total		1,569,855	1,001,521	996,800	3,568,176
Grand Total		29,223	99,305	(7,066)	121,463

DRAFT
FY2023/24 PRELIMINARY BUDGET

State Form 4404LGF
(Partial)

[Insert Entity Letterhead Here]

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

Incline Village General Improvement District _____ herewith submits the **Preliminary** (TENTATIVE) --- (FINAL) budget for the fiscal year ending June 30, 2024

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,088,600

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 7,986,688
4 proprietary funds with estimated expenses of \$ 68,439,072

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

CERTIFICATION

I _____
(Print Name)

(Title)

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

Signed: _____

Dated: _____

Phone: _____

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by DocuSign is acceptable)



SCHEDULED PUBLIC HEARING:
(Must be held from May 15, 2023 to May 31, 2023)

Date and Time: 5/25/23 12:00 AM

Publication Date: _____

Place: 893 Southwood Blvd.
Incline Village, NV

Page: _____
Schedule

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/22	ESTIMATED CURRENT YEAR YEAR 06/30/23	BUDGET YEAR YEAR 06/30/24
General Government	40.7	43.4	44.4
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	190.2	187.3	187.3
Community Support			
TOTAL GENERAL GOVERNMENT	230.9	230.7	231.7
Utilities	37.5	40.2	41.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	268.4	270.9	272.9

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

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

Incline Village General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: _____
Schedule S-2

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24 (4)	
	ACTUAL PRIOR YEAR ENDING 44,742	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	37,549	55,312	12,043	
Employee Benefits	15,975	31,289	28,265	
Services and Supplies	662,291	735,523	552,680	
Settlement Expense	596,257			
Contingency		-	100,000	
Transfers Out				
Subtotal General Administration	1,312,072	822,124	690,988	
General Manager				
Salaries and Wages	260,610	428,796	488,907	
Employee Benefits	126,318	203,528	225,986	
Services and Supplies	29,452	57,027	56,995	
Subtotal General Manager	416,380	689,351	771,888	
Trustees				
Salaries and Wages	103,053	93,582	95,005	
Employee Benefits	35,319	33,896	27,889	
Services and Supplies	38,543	108,840	111,800	
Subtotal Trustees	176,915	236,318	234,494	
Accounting				
Salaries and Wages	646,764	832,534	853,999	
Employee Benefits	324,081	423,009	440,851	
Services and Supplies	115,350	79,865	165,090	
Subtotal Accounting	1,086,195	1,335,408	1,459,940	
Information Services & Technology				
Salaries and Wages	382,792	567,613	603,606	
Employee Benefits	179,207	296,900	280,014	
Services and Supplies	579,344	504,809	491,731	
Subtotal Information Services	1,141,343	1,369,322	1,375,351	
Risk Management				
Salaries and Wages	565,675	104,653	89,226	
Employee Benefits	282,960	52,237	50,547	
Services and Supplies	42,215	26,400	21,500	
Subtotal Human Resources	890,850	183,290	161,273	
Human Resources				
Salaries and Wages	565,675	610,628	694,819	
Employee Benefits	282,960	313,450	368,475	
Services and Supplies	42,125	88,569	140,642	
Subtotal Human Resources	890,760	1,012,647	1,203,936	
Health & Wellness				
Salaries and Wages	5,632	39,292	31,625	
Employee Benefits	1,359	25,720	17,204	
Services and Supplies	442	21,210	21,800	
Subtotal Health & Wellness	7,433	86,222	70,629	
Communications				
Salaries and Wages	85,873	109,883	114,648	
Employee Benefits	51,204	57,140	59,614	
Services and Supplies	13,320	138,700	141,538	
Subtotal Communications	150,397	305,723	315,800	
Parks				
Salaries and Wages			415,375	
Employee Benefits			118,214	
Services and Supplies			613,600	
Subtotal Parks			1,147,189	
Capital Outlay				
General Government		633,000	295,000	
Information Services & Technology				
Human Services	98,550			
Parks			260,000	
Subtotal Capital Outlay	98,550	633,000	555,000	
FUNCTION SUBTOTAL	6,170,895	6,673,405	7,986,688	

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

FUNCTION _____

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 44,742	ESTIMATED CURRENT YEAR ENDING 6/30/2023	Preliminary	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,885,599	14,289,893	15,875,172	
Operating Grants	22,138	-		
Intergovernmental (Tahoe Water Suppliers Assoc)		160,000	159,600	
Interfund (Snow removal & work orders)	122,384	76,500	170,714	
Total Operating Revenue	13,007,983	14,526,393	16,205,486	
OPERATING EXPENSE				
Salaries & Wages	4,210,437	3,762,672	3,822,626	
Employee Benefits		1,891,008	1,995,323	
Cost of good sold	10,212	-		
Services & Supplies	2,971,167	3,733,100	3,850,843	
Utilities	931,759	958,691	1,112,376	
Legal & Audit/Professional Fees	175,021	167,050	172,050	
Central Services Costs	445,092	-	927,931	
Defensible Space	77,969	100,000	50,000	
Insurance	211,382	221,900	261,200	
Depreciation/Amortization	3,285,127	3,188,160	3,125,700	
Total Operating Expense	12,318,166	14,022,581	15,318,049	
Operating Income or (Loss)	689,817	503,812	887,437	
NONOPERATING REVENUES				
Interest Earned	(57,286)	41,688	41,688	
Property Taxes		-		
Capital Contribution		1,000,000		
Capital Grants		-		
Sales of Capital Assets	9,096	-		
Lease Revenue	500			
Total Nonoperating Revenues	(47,690)	1,041,688	41,688	
NONOPERATING EXPENSES				
Interest Expense	81,563	73,728	52,593	
Total Nonoperating Expenses	81,563	73,728	52,593	
Net Income before Operating Transfers	560,564	1,471,772	876,532	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	560,564	1,471,772	876,532	

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

Page: _____
Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,766,774	14,289,893	15875172	
Receipts from interfund services	122,384	236,500	330314	
Receipts from operating grants				
Payments to and for employees	(4,070,858)	(5,653,680)	-5817949	
Payments to vendors	(4,532,707)	(5,180,741)	-6374400	
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,285,593	3,691,972	4,013,137	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(715,805)	(15,588,700)	-21348000	
Lease Proceeds	500			
Proceeds from sale of assets	9,096			
Payments of capital related debt	(553,842)	(569,407)	-229437	
Capital contributions	-	1,000,000		
Cleanwater SRF Loan		3,710,123	12,289,877	
Payment of interest	(89,292)	(73,728)	-52593	
c. Net cash provided by (or used for) capital and related financing activities	(1,349,343)	(11,521,712)	(9,340,153)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)				
Investments purchased				
Investments sold or matured	1,507,905			
Investment interest received	(53,496)	41,688	41688	
d. Net cash provided by (or used in) investing activities	1,454,409	41,688	41,688	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,390,659	(7,788,052)	(5,285,328)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14644917	19,035,576	11,247,524	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	19,035,576	11,247,524	5,962,196	

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	Preliminary	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	18590272	20,437,223	21,408,845	
Recreation Facility Fee	830977	3,692,700	2,984,619	
Operating Grants/Intergovernmental Revenue	17000	139,875	116,984	
Interfund Services	149813	123,002	14,985	
Misc Revenue		12,100		
Total Operating Revenue	19,588,062	24,404,900	24,525,433	
OPERATING EXPENSE				
Salaries & Benefits	9037152	11,344,967	11,192,542	
Cost of Goods Sold	1305464	1,808,069	1,852,905	
Services & Supplies	4941072	5,485,729	4,803,379	
Utilities	1125484	1,300,863	1,166,000	
Insurance	442932	427,200	485,900	
Legal & Audit / Professional Services	26690	41,425	40,255	
Central Services Cost	999759	1,178,206	1,884,691	
Fuels Management	77970	100,000	100,000	
Depreciation/Amortization	2960293	2,711,592	2,445,100	
Total Operating Expense	20,916,816	24,398,051	23,970,772	
Operating Income or (Loss)	(1,328,754)	6,849	554,661	
NONOPERATING REVENUES				
Interest Earned	-17441	40,008	40,188	
Non Operating Leases	131523	129,074	128,950	
Capital Grants		1,239,421		
Gain on sale of assets	47927			
Insurance Proceeds	97894			
Misc Revenue	328456			
Total Nonoperating Revenues	588,359	1,408,503	169,138	
NONOPERATING EXPENSES				
Interest Expense	12501	6157		
Total Nonoperating Expenses	12501	6157	-	
Net Income before Operating Transfers	(752,896)	1,409,195	723,799	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	(752,896)	1,409,195	723,799	

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	19,541,013	20,437,223	21,408,845	
Receipts from facility fees	830,977	3,692,700	2,984,619	
Receipts from interfund services	149,813	123,002	14,985	
Receipts from operating grants		139,875	116,984	
Receipts from rent		12,100	128,950	
Payments to and for employees	(8,296,220)	(11,344,967)	(11,192,542)	
Payments to vendors	(8,917,646)	(9,163,286)	(9,661,472)	
Payments for interfund services		(1,178,206)	(671,658)	
a. Net cash provided by (or used for) operating activities	3,307,937	2,718,441	3,128,711	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(2,430,733)	(3,693,656)	(3,456,700)	
Capital Grant		1,239,421		
Insurance Proceeds	47,927			
Payments of capital related debt	(370,264)			
Payment of interest	(13,500)	(413,232)		
Proceeds from non-operating leases	97,894	(6,157)		
	176,871	129,074	44,383	
c. Net cash provided by (or used for) capital and related financing activities	(2,491,805)	(2,744,550)	(3,412,317)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured	760,122			
Investment interest received	271,192	40,008	40,188	
d. Net cash provided by (or used in) investing activities	1,031,314	40,008	40,188	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,847,446	13,899	(243,418)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	17,010,141	18,857,587	18,871,486	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	18,857,587	18,871,486	18,628,068	

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
OPERATING REVENUE				
Sales and Services	750123	623,890	1,712,000	
Facility Fees	5259704	2,556,840	3,223,168	
Total Operating Revenue	6,009,827	3,180,730	4,935,168	
OPERATING EXPENSE				
Salaries & Benefits	1002834	1,219,505	1,185,299	
Cost of Goods Sold	1652	-	140,400	
Services & Supplies	350475	591,409	620,219	
Central Service Cost	93956	141,194	233,578	
Insurance	39371	41,300	48,600	
Utilities	103507	128,817	110,600	
Professiona Services	4293	17,850	17,850	
Depreciation/Amortization	188686	184,260	297,000	
Total Operating Expense	1,784,774	2,324,335	2,653,546	
Operating Income or (Loss)	4,225,053	856,395	2,281,622	
NONOPERATING REVENUES				
Interest Earned	-19005	11,400	11,400	
Sales of Capital Assets				
Funded Cap Reserve				
Total Nonoperating Revenues	(19,005)	11,400	11,400	
NONOPERATING EXPENSES				
Interest Expense	169	70	-	
Total Nonoperating Expenses	169	70	-	
Net Income before Operating Transfers				
	4,205,879	867,725	2,293,022	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	4,205,879	867,725	2,293,022	

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 45,107	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from Customers	714402	623,890	1,712,000	
Receipts from facility fees	5259704	2,556,840	3,223,168	
Payments to and for Employees	-870745	(1,219,505)	(1,185,299)	
Payments to Vendors	-949796	(779,376)	(890,447)	
Payments for interfund services		-		
a. Net cash provided by (or used for) operating activities	4,153,565	1,181,849	2,859,422	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-3209295	(485,000)	(6,672,500)	
Funded Cap Reserve		-		
Proceeds from sale of assets		-		
Payments of capital related debt	-6059	(6,295)	-	
Payment of interest	-237	(70)	-	
c. Net cash provided by (or used for) capital and related financing activities	(3,215,591)	(491,365)	(6,672,500)	
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Acquisition of capital assets				
Funded Cap Reserve				
Proceeds from sale of assets				
Interest Earnings	-19005	11,400	(11,400)	
d. Net cash provided by (or used in) investing activities	-19005	11,400	(11,400)	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	918,969	701,884	(3,824,478)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5106639	6,025,608	6,727,492	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,025,608	6,727,492	2,903,014	

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

Page: _____
Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 44,742	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services		1,463,650	1,540,523	
Engineering		1,018,807	902,000	
Building Services		984,646	1,004,646	
Total Operating Revenue	2,594,923	3,467,103	3,447,169	
OPERATING EXPENSE				
Salaries & Wages	1,788,304	1,620,492	1,689,753	
Employee Benefits		819,935	854,844	
Services & Supplies	947,279	958,337	973,079	
Utilities	9,878	9,910	9,700	
Insurance	15,829	16,600	13,800	
Professional Services	525	16,575	15,000	
Depreciation/Amortization	10,541	9,876	7,200	
Total Operating Expense	2,772,356	3,451,725	3,563,376	
Operating Income or (Loss)	(177,433)	15,378	(116,207)	
NONOPERATING REVENUES				
Interest Earned			(456)	
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest Expense	(671)	-456	-456	
Total Nonoperating Expenses	(671)	-456	(456)	
Net Income before Operating Transfers	(178,104)	14,922	(116,663)	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	0	0	
CHANGE IN NET POSITION	(178,104)	14,922	(116,663)	

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from Interfund Services Provided	2,594,923	3,467,103	3,447,169	
Payments to Vendors	(812,612)	(1,001,422)	(1,011,579)	
Payments to Employees	(1,678,828)	(2,440,427)	(2,544,597)	
a. Net cash provided by (or used for) operating activities	103,483	25,254	(109,007)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of Capital Assets	(2,552)		(12,000)	
c. Net cash provided by (or used for) capital and related financing activities	(2,552)	-	(12,000)	
D. CASH FLOWS FROM INVESTING				
ACTIVITIES:				
Investment interest received	(671)	(456)	(456)	
d. Net cash provided by (or used in) investing activities	(671)	(456)	(456)	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	100,260	24,798	(121,463)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	100,260	125,058	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	100,260	125,058	3,595	

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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Schedule F-2

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2023	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10)	TOTAL
FUND							\$	\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
St of NV Water IVGID-1	4	20	\$ 1,687,282	09/09/04	7/1/2025	3.082%	\$271,444	\$	\$	\$	\$
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	08/01/06	1/1/2026	2.725%	\$685,834	\$	\$	\$	\$
St of NV Water DW-1201	2	20	\$ 3,000,000	03/16/12	1/1/2032	2.39%	\$1,557,576	\$	\$	\$	\$
Total for the Utility Fund			\$ 7,687,282				\$2,514,854	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
TOTAL ALL DEBT SERVICE			\$ 7,687,282								

SCHEDULE C-1 - INDEBTEDNESS

(Local Government)

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2023-2024

Local Government: _____
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Existing Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2023-2024

Local Government: _____
 Contact: _____
 E-mail Address: _____
 Daytime Telephone: _____

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

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Attach additional sheets if necessary.

Schedule 32