

**PLANNED
FY2022/23 BUDGET WORKSHOPS**

BUDGET WORKSHOP #1 - December 14th

- Board Policies – Fiscal Management
 - Pricing Policy
 - Reserve / Working Capital Policy
 - Capitalization Policy
 - Central Services Cost Allocation Methodology
- Internal Services
 - Fleet (Fund 410)
 - Engineering (Fund 420)
 - Building Maintenance (Fund 430)
- Central Services Cost Allocation

BUDGET WORKSHOP #2 – January 26th

- District-wide Baseline Budget Assumptions
- Administration (General Fund)
- Public Works (Utility Fund)
- Venues – Baseline Staffing / Budgets / Service-Levels / Outcomes
 - Golf Fund
 - Facilities (Special Events) Fund
 - Ski Fund
 - Recreation
 - Parks
 - Tennis
 - Beaches

BUDGET WORKSHOP #3 – February 23rd

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
- Capital Improvement Plan Update
 - FY 2022/23 CIP Budget
 - Five-Year Plan Update
 - 20-Year Capital Plan
- Facility Fee – Rates & Allocation

BUDGET WORKSHOP #4 – March (TBD)

- Updates to Capital Improvement Plan / CIP Budget
- Finalize Facility Fee / Rec Roll

Approval of TENTATIVE Budget – April 13th

Approval of FINAL Budget – May 25th

FY2022/23 BUDGET WORKSHOP

PART I

Baseline Budget Assumptions

Baseline Budgets – Major Funds

Preliminary Five-Year Forecasts

Facility Fee Assumptions Baseline

Five-Year Capital Plan

Baseline Budget Assumptions

FY 2022-23 Baseline Budget Assumptions

(Percentages are over previous budget unless otherwise noted)

- **REVENUES**

- Ad Valorem Property Tax – 4%
- Consolidated Taxes – 4%
- Charges for Services
 - Utilities
 - Water – 20%
 - Sewer – 10%
 - Solid Waste – 5.3%
 - Community Services:
 - Baseline Revenue Adjustment – 5.0%
 - Pricing being evaluated to meet cost-recovery targets
 - Beach – 5.0%
 - Internal Services
 - Fleet – 5%
 - Engineering – 5%
 - Buildings – (3.86%) (reduced due to position reductions)

- **EXPENDITURES**

- Full-time Salaries and Wages – per Labor Agreements (MOU's)
 - COLA - 5.0%
 - Merit – 3.0%
- Part-Time/Seasonal
 - Hourly rates increased based on market requirements (\$12.00/hr. - \$18.00/hr.)
- Employee Fringe
 - Medical Insurance = 6.0% (Flat for Jul-Dec; assumes 12.0% increase Jan. – Jun.)
 - Dental and Vision = 5.0% Flat for Jul. – Dec.; assumes 10% increase Jan. – Jun.)
- Professional Services – Flat, unless multi-year contract with CPI inflator
- Services and Supplies – 5.0%
- Insurance – 5.0% over prior year Actual
- Utilities – 5.0% over prior 12 month actual (December – November)
 - Water & Sewer 18% over 12 month actual (December – November)
- Cost of Goods Sold – 5.0%

12-Month Percent Change

Series Id: CWUR0000SA0

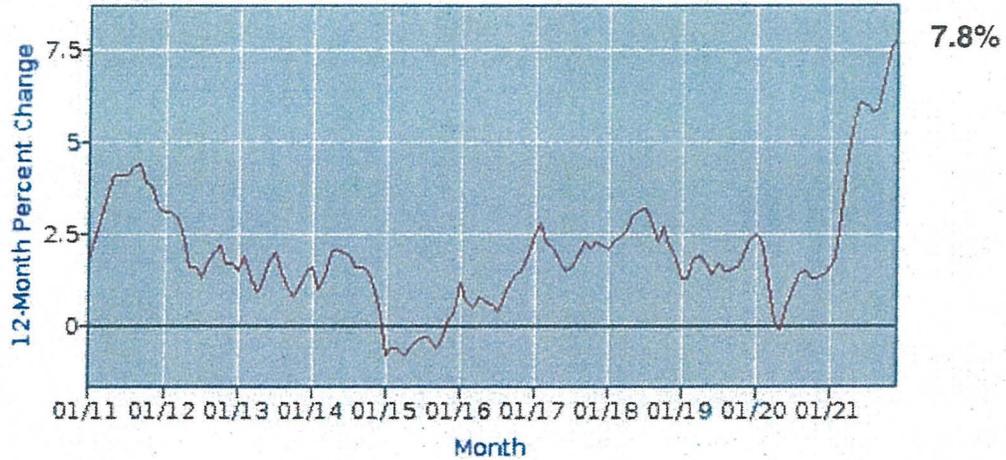
Not Seasonally Adjusted

Series Title: All items in U.S. city average, urban wage earners and clerical workers, not seasonally adjusted

Area: U.S. city average

Item: All items

Base Period: 1982-84=100



Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2011	1.8	2.3	3.0	3.6	4.1	4.1	4.1	4.3	4.4	3.9	3.8	3.2	3.2	3.9
2012	3.1	3.1	2.9	2.4	1.6	1.6	1.3	1.7	2.0	2.2	1.7	1.7	2.4	1.8
2013	1.5	1.9	1.3	0.9	1.2	1.8	2.0	1.5	1.0	0.8	1.1	1.5	1.4	1.3
2014	1.6	1.0	1.4	2.0	2.1	2.0	1.9	1.6	1.6	1.5	1.1	0.3	1.7	1.3
2015	-0.8	-0.6	-0.6	-0.8	-0.6	-0.4	-0.3	-0.3	-0.6	-0.4	0.1	0.4	-0.6	-0.2
2016	1.2	0.7	0.5	0.8	0.7	0.6	0.4	0.7	1.2	1.4	1.5	2.0	0.8	1.2
2017	2.5	2.8	2.3	2.1	1.8	1.5	1.6	1.9	2.3	2.1	2.3	2.2	2.2	2.1
2018	2.1	2.3	2.4	2.6	3.0	3.1	3.2	2.9	2.3	2.7	2.2	1.8	2.6	2.5
2019	1.3	1.3	1.8	1.9	1.7	1.4	1.7	1.5	1.5	1.6	1.9	2.3	1.6	1.7
2020	2.5	2.3	1.5	0.1	-0.1	0.5	1.0	1.4	1.5	1.3	1.3	1.4	1.1	1.3
2021	1.6	1.9	3.0	4.7	5.6	6.1	6.0	5.8	5.9	6.9	7.6	7.8	3.8	6.7

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 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	24.0 8.89%	37.3 13.78%	31.8 11.75%	11.6 4.31%	12.0 4.43%	75.6 27.96%	23.4 8.68%	8.5 3.14%	2.5 0.92%	3.7 1.35%	23.8 8.80%	16.2 6.01%	270.3 100%
Budgeted Wages by Fund Allocation	\$ 2,577,669 15.08%	\$ 3,490,526 20.42%	\$ 1,506,266 8.81%	\$ 515,528 3.02%	\$ 567,909 3.32%	\$ 3,791,270 22.18%	\$ 1,213,432 7.10%	\$ 389,819 2.28%	\$ 128,304 0.75%	\$ 208,931 1.22%	\$ 1,047,117 6.13%	\$ 1,654,213 9.68%	\$ 17,090,984 100%
Budgeted Benefits by Fund Allocation	\$ 1,239,232 18.61%	\$ 1,739,357 26.13%	\$ 425,080 6.38%	\$ 142,935 2.15%	\$ 237,252 3.56%	\$ 1,252,733 18.82%	\$ 347,234 5.22%	\$ 95,581 1.44%	\$ 26,224 0.39%	\$ 72,903 1.10%	\$ 248,092 3.73%	\$ 830,948 12.48%	\$ 6,657,571 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,844,463 11.12%	\$ 4,060,560 24.47%	\$ 1,984,720 11.96%	\$ 606,110 3.65%	\$ 1,045,846 6.30%	\$ 3,415,340 20.58%	\$ 868,260 5.23%	\$ 597,495 3.60%	\$ 114,785 0.69%	\$ 57,890 0.35%	\$ 1,078,850 6.50%	\$ 918,555 5.54%	\$ 16,592,874 100%
Budgeted Accounting - Invest. Int.	\$ 1,171,057												
Percentage of Costs Allocated Allocation based on Services & Supplies	80%												
	104,140	229,262	112,059	34,221	59,049	192,833	49,023	33,735	6,481	3,269	60,913	51,862	\$ 936,846 80%
Blended Allocation	14%	20%	9%	3%	4%	23%	7%	2%	1%	1%	6%	9%	100%
Budgeted Human Resources HR + 20% Accounting	\$ 1,031,682												
Based on Wages, Benefits & FTE	\$ 1,265,893												
	179,691	254,581	113,717	39,969	47,731	290,964	88,574	28,918	8,705	15,478	78,715	118,850	\$ 1,265,893
Central Services Cost Allocation	\$ 454,543	\$ 483,843	\$ 225,776	\$ 74,191	\$ 106,780	\$ 483,797	\$ 137,597	\$ 62,653	\$ 15,186	\$ 18,746	\$ 139,628		\$ 2,202,739
Annual Billing for Adopted Budget Tentative budget		\$ 483,843	\$ 225,776	\$ 74,191	\$ 106,780	\$ 483,797	\$ 137,597	\$ 62,653	\$ 15,186	\$ 18,746	\$ 139,628		\$ 1,748,196 \$ 40,341,429

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Gerald W. Eick, Director of Finance _____

Baseline Budgets – ALL FUNDS

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595
Charges for Services	29,502,929	29,643,245	31,853,158	34,642,304
Facility Fees	6,740,884	6,537,640	6,088,940	6,318,470
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	52,244	95,294	65,800	65,800
Interfund Services	2,867,876	2,629,169	3,559,537	3,634,631
Central Services Revenue	1,367,400	-	-	-
Non Operating Income/Leases	116,041	363,709	118,130	118,130
Investment Earnings	885,434	107,275	171,575	105,948
Capital Grants	1,637,399	88,505	80,000	80,000
Proceeds from Capital Asset Dispositions	241,498	(4,353,763)	-	-
Transfers In	5,831,684	-	386,629	-
TOTAL SOURCES	52,686,217	38,812,481	46,186,009	48,981,533
USES				
Salaries and Wages	13,289,741	13,040,045	15,073,364	17,090,984
Employee Fringe	4,902,940	5,057,955	6,175,958	6,657,571
Total Personnel Cost	18,192,682	18,098,000	21,249,322	23,748,555
Professional Services	902,836	1,129,315	726,324	723,124
Services and Supplies	8,581,258	7,586,475	11,068,715	10,957,230
Insurance	644,590	667,548	724,200	764,900
Utilities	2,266,707	2,183,288	2,449,822	2,368,485
Cost of Goods Sold	1,476,211	1,133,956	1,789,355	1,878,855
Central Services Cost	1,367,400	0	0	0
Defensible Space	195,752	200,000	200,000	200,000
Capital Improvements	7,064,611	6,594,946	16,779,695	10,955,700
Debt Service	1,026,471	1,022,293	1,036,054	1,040,387
Extraordinary	1,359,736	0	100,000	100,000
Transfers Out	5,831,684	0	386,629	0
TOTAL USES	48,909,937	38,615,820	56,510,115	52,737,236
SOURCES(USES)	3,776,281	196,661	-10,324,106	-3,755,703

FY2021/22 APPROVED FINAL BUDGET

May 26, 2021

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Beaches 390	Fleet 410	Engineering 420	Bldgs. 430	Grand Total
Row Labels														
Revenue														
Ad Valorem	(2,026,555)													(2,026,555)
Consolidated Tax	(1,977,595)													(1,977,595)
Charges for Services	(2,520)	(14,627,234)	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(937,095)				(34,642,304)
Facility Fee							(4,923,830)			(1,394,640)				(6,318,470)
Interfund		(241,400)			(15,735)			(89,165)			(1,306,710)	(996,975)	(984,646)	(3,634,631)
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)		180	2,352	(108)	(216)	780	(105,948)
Capital Grants								(80,000)						(80,000)
Other Source														
Operating Grants		(31,000)				(17,000)		(17,800)						(65,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)						(130,230)
Transfers														
Revenue Total	(4,019,978)	(14,941,322)	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(2,343,135)	(1,306,818)	(997,191)	(983,866)	(48,981,533)
Expense														
Wages	2,577,669	3,490,526	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	1,047,117	638,218	678,146	337,849	17,090,984
Benefits	1,239,232	1,739,358	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	248,092	337,435	310,180	183,333	6,657,571
Professional Services	472,799	182,050	8,950	1,170	23,700	5,850		1,170	585	17,850		9,000		723,124
Services & Supplies	1,216,609	2,821,770	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	792,530	395,105	58,865	428,655	10,957,230
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	41,300	5,900	4,400	6,300	764,900
Utilities	116,055	904,140	354,020	56,285	551,315	124,120	5,945	112,960	11,670	121,645	1,665	3,210	5,455	2,368,485
Cost of Goods Sold			701,980	450,870	555,555	53,965			10,960	105,525				1,878,855
Central Services Cost	(1,748,196)	483,842	299,967	106,780	483,797	137,597	18,746	62,653	15,186	139,628				-
Defensible Space		100,000					100,000							200,000
Capital Expend.	454,000	4,353,500	806,700	48,500	4,405,000	421,000		254,500		182,500	30,000			10,955,700
Debt Service		643,135	187,425	177,130	19,769	2,254		3,005	1,304	6,365				1,040,387
Extraordinary	100,000													100,000
Transfers														
Expense Total	4,486,068	14,940,221	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	2,702,552	1,408,323	1,063,801	961,592	52,737,236
Grand Total	466,090	(1,101)	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	359,417	101,505	66,610	(22,274)	3,755,703

FY2022/23 BASELINE BUDGET

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390	Fleet 410	Engineering 420	Bigds. 430	Grand Total
Revenue															
Ad Valorem	(2,026,555)														(2,026,555)
Consolidated Tax	(1,977,595)														(1,977,595)
Charges for Services	(2,520)	(14,627,234)	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)	(937,095)				(34,642,304)
Facility Fee							(4,923,830)			(4,923,830)	(1,394,640)				(6,318,470)
Interfund		(241,400)			(15,735)			(89,165)		(104,900)		(1,306,710)	(996,975)	(984,646)	(3,634,631)
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)	(108)	(216)	780	(105,948)
Capital Grants								(80,000)		(80,000)					(80,000)
Other Source															
Operating Grants		(31,000)				(17,000)		(17,800)		(34,800)					(65,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)		(130,230)					(130,230)
Transfers															
Revenue Total	(4,019,978)	(14,941,322)	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)	(2,343,135)	(1,306,818)	(997,191)	(983,866)	(48,981,533)
Expense															
Wages	2,577,669	3,490,526	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459	1,047,117	638,218	678,146	337,849	17,090,984
Benefits	1,239,232	1,739,358	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942	248,092	337,435	310,180	183,333	6,657,571
Professional Services	472,799	182,050	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850		9,000		723,124
Services & Supplies	1,216,609	2,821,770	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696	792,530	395,105	58,865	428,655	10,957,230
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	427,200	41,300	5,900	4,400	6,300	764,900
Utilities	116,055	904,140	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315	121,645	1,665	3,210	5,455	2,368,485
Cost of Goods Sold			701,980	450,870	555,555	53,965			10,960	1,773,330	105,525				1,878,855
Central Services Cost	(1,748,196)	483,842	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726	139,628				
Defensible Space		100,000					100,000			100,000					200,000
Capital Expend.	454,000	4,353,500	806,700	48,500	4,405,000	421,000		254,500		5,935,700	182,500	30,000			10,955,700
Debt Service		643,135	187,425	177,130	19,769	2,254		3,005	1,304	390,887	6,365				1,040,387
Extraordinary	100,000														100,000
Transfers															
Expense Total	4,486,068	14,940,221	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680	2,702,552	1,408,323	1,063,801	961,592	52,737,236
Grand Total	466,090	(1,101)	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457	359,417	101,505	66,610	(22,274)	3,755,703

Baseline Budgets – GENERAL FUND

Sources and Uses

Budget Detail

Preliminary Five-Year Forecast

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595
Charges for Services	952	162	2,400	2,520
Intergovernmental - Operating Grants	-	1,440	-	-
Central Services Revenue	1,367,400	-	-	-
Non Operating Income/Leases	-	251,712	-	-
Investment Earnings	432,643	68,488	65,700	13,308
Proceeds from Capital Asset Dispositions	(10,079)	(2,066)	-	-
TOTAL SOURCES	5,233,745	4,021,143	3,918,240	4,019,978
USES				
Salaries and Wages	1,976,630	2,047,726	2,327,299	2,577,669
Employee Fringe	903,646	957,723	1,154,282	1,239,232
Total Personnel Cost	2,880,276.76	3,005,448.52	3,481,581.32	3,816,900.84
Professional Services	294,601.37	285,670.48	472,798.66	472,798.66
Services and Supplies	472,959	440,793	1,184,733	1,216,609
Insurance	48,241	51,394	55,000	57,900
Utilities	103,758	109,363	108,000	116,055
Central Services Cost	0	-1,335,748	-1,546,624	-1,748,196
Capital Improvements	279,424	365,878	429,085	454,000
Extraordinary	1,359,736	0	100,000	100,000
Transfers Out	300,000	0	0	0
TOTAL USES	5,738,995	2,922,799	4,284,574	4,486,068
SOURCES(USES)	-505,250	1,098,344	-366,334	-466,090

Fund 100 - General Fund

Row Labels	Account Description	Revenue			Accounting	IT	Risk Mgmt	HR	Health & Wellnes	Comm Relations	Admin	Grand Total
		Column Labels	GM	Trustees								
		010	100	110	120	130	140	150	160	170	990	
Revenue												
Ad Valorem	Ad Valorem Property Tax	(2,026,555)										(2,026,555)
Ad Valorem Total		(2,026,555)										(2,026,555)
Consolidated Tax		(1,977,595)										(1,977,595)
Charges for Services	Rental Income	(2,520)										(2,520)
Charges for Services Total		(2,520)										(2,520)
Invest Inc.	Investment Earnings	(13,308)										(13,308)
Invest Inc. Total		(13,308)										(13,308)
Other Source	Funded Cap Res - Established											-
Other Source Total												-
Revenue Total		(4,019,978)										(4,019,978)
Expense												
Wages	Regular Earnings		315,014	136,777	730,652	512,740	101,129	610,065	7,364	106,567	34,441	2,554,749
	Other Earnings		6,808	1,656	4,464	504	2,334	4,297	-	2,062	795	22,920
Wages Total			321,822	138,433	735,116	513,244	103,463	614,362	7,364	108,629	35,236	2,577,669
Benefits			138,324	43,026	366,800	245,848	51,412	311,611	3,196	56,226	22,789	1,239,232
Professional Services			40,200	12,000		40,000		15,000		78,000	287,599	472,799
Services & Supplies			16,080	80,260	80,495	511,005	26,500	90,069	22,525	55,445	315,330	1,197,709
Insurance												57,900
Utilities				525	640	70,275	840	640		640		116,055
Central Services Cost	Central Services Cost Allocation				(929,405)			(818,791)				(1,748,196)
Central Services Cost Total					(929,405)			(818,791)				(1,748,196)
Capital Expend.	Capital Expenditure											454,000
Capital Expend. Total												454,000
Extraordinary	Extraordinary Items - Settlement Expenditure											100,000
Extraordinary Total												100,000
Expense Total			516,951	273,719	253,646	1,380,372	182,215	212,891	33,085	298,940	1,315,349	4,467,168
Grand Total		(4,019,978)	516,951	273,719	253,646	1,380,372	182,215	212,891	33,085	298,940	1,315,349	447,190

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
GENERAL FUND**

	Actuals	Budget	Estimate	Actual	Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 3,765,586	\$ 3,935,986	\$ 4,630,149	\$ 4,630,149	\$ 5,161,761	\$ 5,730,559	\$ 5,730,559	\$ 5,364,225	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290
SOURCES												
Ad Valorem Property Tax	\$ 1,706,170	\$ 1,770,000	\$ 1,762,508	\$ 1,760,049	\$ 1,948,610	\$ 1,948,610	\$ 1,948,610	\$ 2,026,555	\$ 2,087,352	\$ 2,149,972	\$ 2,214,471	\$ 2,280,906
Consolidated Taxes	1,736,657	1,668,000	1,653,700	1,942,797	1,901,530	1,901,530	1,901,530	1,977,595	2,036,923	2,098,031	2,160,971	2,225,801
Charges for Services		2,400	320	162	2,400	2,400	2,400	2,520	2,520	2,520	2,520	2,520
Central Services Revenue		1,471,440										
Non Operating Income/Leases			500									
Investment Earnings	432,643	131,400	164,794	68,488	65,700	65,700	65,700	13,308	13,308	13,308	13,308	13,308
Miscellaneous	952			251,713								
TOTAL SOURCES	\$ 3,876,422	\$ 5,043,240	\$ 3,581,822	\$ 4,023,209	\$ 3,918,240	\$ 3,918,240	\$ 3,918,240	\$ 4,019,978	\$ 4,140,103	\$ 4,263,831	\$ 4,391,271	\$ 4,522,534
USES												
Salaries and Wages	1,976,631	\$ 2,081,280	\$ 1,974,659	\$ 2,047,726	\$ 2,327,299	\$ 2,327,299	\$ 2,327,299	\$ 2,577,669	\$ 2,680,776	\$ 2,788,007	\$ 2,899,527	\$ 3,015,508
Employee Fringe	903,646	1,105,120	1,054,726	957,223	1,154,282	1,154,282	1,154,282	1,239,232	1,288,801	1,340,353	1,393,967	1,449,726
Total Personnel Cost	2,880,277	3,186,401	3,029,385	3,005,449	3,481,581	3,481,581	3,481,581	3,816,901	3,969,577	4,128,360	4,293,495	4,465,234
Professional Services	294,601	392,975	372,881	285,670	472,799	472,799	472,799	472,799	392,799	392,799	392,799	392,799
Services and Supplies	472,960	780,940	311,148	440,793	1,184,733	1,184,733	1,184,733	1,216,609	1,253,107	1,290,700	1,329,422	1,369,304
Insurance	48,240	53,100	51,394	51,394	55,000	55,000	55,000	57,900	60,216	62,625	65,130	67,735
Utilities	103,757	106,685	106,692	109,363	108,000	108,000	108,000	116,055	119,537	123,123	126,816	130,621
Cost of Goods Sold												
Central Services Cost												
Defensible Space												
Capital Improvements	279,424	650,150	650,150	365,878	441,438	429,085	429,085	454,000	265,000	480,000	212,000	258,200
Central Services Off-set	(1,367,400)		(1,471,440)	(1,335,748)	(1,546,624)	(1,546,624)	(1,546,624)	(1,748,196)	(1,818,124)	(1,890,849)	(1,966,483)	(2,045,142)
Contingency					100,000	100,000		100,000				
Transfers (Out)	300,000											
TOTAL USES	3,011,859	\$ 5,170,251	\$ 3,050,210	\$ 2,922,799	\$ 4,296,927	\$ 4,284,574	\$ 4,184,574	\$ 4,486,068	\$ 4,242,112	\$ 4,586,758	\$ 4,453,178	\$ 4,638,751
SOURCES(USES)	864,563	\$ (127,011)	\$ 531,612	\$ 1,100,410	\$ (378,687)	\$ (366,334)	\$ (266,334)	\$ (466,090)	\$ (102,010)	\$ (322,927)	\$ (61,908)	\$ (116,217)
Ending Fund Balance	4,630,149	\$ 3,808,975	\$ 5,161,761	\$ 5,730,559	\$ 4,783,074	\$ 5,364,225	\$ 5,464,225	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290	\$ 4,295,073
Restricted	1,359,737	\$ 1,359,737	\$ 1,359,737	\$ 1,942,195	\$ 1,359,737	\$ 1,359,737	\$ 1,359,737	\$ 1,359,737	\$ 1,359,737	\$ 1,359,737	\$ 1,359,737	\$ 1,359,738
Unrestricted	3,270,412	\$ 2,449,238	\$ 3,802,024	\$ 3,788,364	\$ 3,423,337	\$ 4,004,488	\$ 4,104,488	\$ 3,538,398	\$ 3,436,388	\$ 3,113,461	\$ 3,051,553	\$ 2,935,335
Reserve Policy Level (4% - NRS 354.650)	155,057	201,730	143,273	160,928	156,730	156,730	156,730	160,799	165,604	170,553	175,651	180,901
Excess/Available Fund Balance	3,115,355	2,247,509	3,658,751	3,627,436	3,266,607	3,847,758	3,947,758	3,377,599	3,270,784	2,942,908	2,875,903	2,754,434

Baseline Budgets – UTILITY FUND

Statement of Income, Expense and Change in Net
Position

Sources and Uses

Budget Detail

Preliminary Five-Year Forecast

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	8,939,625	12,711,165	12,796,676	14,627,234
Intergovernmental - Operating Grants	-	39,857	31,000	31,000
Interfund Services	60,773	119,895	241,400	241,400
TOTAL OPERATING INCOME	9,000,398	12,870,918	13,069,076	14,899,634
OPERATING EXPENSE				
Salaries and Wages	2,005,077	2,844,275	3,079,621	3,490,526
Employee Fringe	942,300	1,357,142	1,644,339	1,739,358
Total Personnel Cost	2,947,376	4,201,417	4,723,960	5,229,884
Professional Services	73,743	227,259	182,050	182,050
Services and Supplies	1,084,400	2,030,188	2,839,235	2,821,770
Insurance	92,857	197,331	211,000	221,900
Utilities	1,077,337	815,167	933,004	904,140
Cost of Goods Sold	0.00	7,125.23	0.00	0.00
Central Services Cost	277,200.00	356,440.00	447,540.00	483,842.00
Defensible Space	0.00	99,999.99	100,000.00	100,000.00
Depreciation	2,565,241	3,355,920	3,682,900	3,188,160
TOTAL OPERATING EXPENSE	8,118,154	11,290,848	13,119,689	13,131,746
NET INCOME (EXPENSE)	882,244	1,580,070	-50,613	1,767,888
NON OPERATING INCOME				
Investment Earnings	86,010	33,681	74,000	41,688
Capital Grants	851,429	0	0	0
Proceeds from Capital Asset Dispositions	381	-4,197,738	0	0
TOTAL NON OPERATING INCOME	937,819	-4,164,057	74,000	41,688
NON OPERATING EXPENSE				
Debt Service Interest	168,742	96,914	89,291	73,728
TOTAL NON OPERATING EXPENSE	168,742	96,914	89,291	73,728
INCOME(EXPENSE) BEFORE TRANSFERS	1,651,321	-2,680,901	-65,904	1,735,848
TRANSFERS				
Transfers Out	39.20	0.00	0.00	0.00
TOTAL TRANSFERS	-39.20	0.00	0.00	0.00
CHANGE IN NET POSITION	1,651,281.83	-2,680,901.11	-65,903.54	1,735,848.01

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	12,396,967	12,711,165	12,796,676	14,627,234
Intergovernmental - Operating Grants	-	39,857	31,000	31,000
Interfund Services	167,499	119,895	241,400	241,400
Investment Earnings	298,225	33,681	74,000	41,688
Proceeds from Capital Asset Dispositions	(19,184)	(4,197,738)	-	-
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	8,706,861	13,143,076	14,941,322
USES				
Salaries and Wages	2,869,748	2,844,275	3,079,621	3,490,526
Employee Fringe	1,281,735	1,357,142	1,644,339	1,739,358
Total Personnel Cost	4,151,482	4,201,417	4,723,960	5,229,884
Professional Services	221,814.96	227,259.23	182,050.00	182,050.00
Services and Supplies	2,110,208.97	2,030,188.47	2,839,234.53	2,821,770.00
Insurance	185,410.04	197,331.36	211,000.00	221,900.00
Utilities	894,515	815,167	933,004	904,140
Cost of Goods Sold	4,815	7,125	0	0
Central Services Cost	353,700	356,440	447,540	483,842
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	1,644,147	3,053,119	6,988,157	4,353,500
Debt Service	635,827	635,620	643,129	643,135
Transfers Out	0	0	0	0
TOTAL USES	10,299,797	11,623,667	17,068,075	14,940,221
SOURCES(USES)	2,588,710	-2,916,807	-3,924,999	1,101

Fund	200 - Utility Fund	Water										Sewer						Solid Waste		TWSA		Grand Total				
		Services										Services														
		22	Supply		Pumping	Treatment	Transmission	Compliance	Clearing	Admin	22 Total	25	Supply		Pumping	Treatment	Transmission	Compliance	Admin	25 Total	27		27 Total	28	28 Total	
200	210	220	230	240	870	870	890		200	210	220	230	240	870	890		200	270	270	280	280	280				
Insurance Total									121,800	121,800								100,000	100,000					221,800		
Utilities	Electricity			143,580	251,830				7,840	406,250				112,145	71,945	137,525			7,840	129,455					734,705	
	Heating				970				9,125	10,095					2,185	13,310			9,125	24,620					34,715	
	Water & Sewer								3,360	3,360					7,810	14,825			3,360	25,995					29,355	
	Trash								8,075	8,075						2,045			1,740	3,285					11,360	
	Internet								11,600	11,600									11,600	11,600					23,200	
	Cable TV																								1,915	
	Telephone							1,915																	1,915	
Utilities Total				80	915	9,050	11,615	4,575	880	2,785	20,500			1,250	9,470	18,270	5,400	350	7,645	37,385	1,805	1,805	200	200	68,890	
Central Services Cost	Central Services Allocation Cs			80	145,485	262,880	11,615	4,575	2,395	42,785	469,795			113,395	91,410	185,975	5,400	350	35,810	492,340	1,805	1,805	200	200	904,140	
	Central Services Cost Allocation								239,636	239,636									216,144	216,144					465,220	
Central Services Cost Total									239,636	239,636									216,144	216,144	18,622	18,622	9,840	9,840	38,622	
Defensible Space									50,000	50,000									50,000	50,000					100,000	
Capital Expend.	Capital Improvements								1,823,500	1,823,500									7,530,000	2,530,000					4,353,500	
Capital Expend. Total									1,823,500	1,823,500									2,530,000	2,530,000					4,353,500	
Debt Service	Principal								256,288	256,288									313,119	313,119					569,407	
	Interest								50,732	50,732									22,896	22,896					73,728	
Debt Service Total									307,020	307,020									336,115	336,115					643,135	
Expense Total				80,041	551,337	1,068,229	984,317	363,370	812,205	3,352,957	7,021,487			167,278	732,896	1,468,678	850,095	137,843	3,925,733	7,182,524	357,677	18,622	376,199	190,710	190,710	14,870,921
Grand Total				(6,290,847)	89,041	551,337	1,068,229	984,317	363,370	609,183	3,130,223	504,886	(7,600,481)	147,278	732,896	1,468,678	850,095	137,843	3,702,999	(620,681)	1,577	18,622	20,199	25,205	25,205	(70,401)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
UTILITY FUND**

	Actuals	Budget	Estimate	Actual	Adopted	Amended	Estimate	Baseline	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Unrestricted Net Position	\$ 12,442,309	\$ 15,172,503	\$ 15,137,933	\$ 15,137,933	\$ 12,681,211	\$ 16,409,938	\$ 16,409,938	\$ 12,484,939	\$ 12,486,040	\$ 13,900,462	\$ 14,500,635	\$ 13,372,056
SOURCES												
Charges for Services	\$ 12,396,967	\$ 12,402,440	\$ 12,492,674	\$ 12,505,849	\$ 12,796,676	\$ 12,796,676	\$ 12,796,676	\$ 14,289,234	\$ 14,860,803	\$ 15,455,235	\$ 16,073,445	\$ 16,716,383
Franchise Fees				\$ 325,211			\$ -	\$ 338,000	\$ 351,520	\$ 365,581	\$ 380,204	\$ 395,412
Intergovernmental - Operating Grants		31,000	31,000	39,857	31,000	31,000	31,000	31,000				
Interfund Services	167,499	241,400	144,759		241,400	241,400	241,400	241,400	241,400	241,400	241,400	241,400
Investment Earnings	298,225	148,500	114,540	33,681	74,000	74,000	74,000	41,688	41,688	41,688	41,688	41,688
Proceeds from Capital Asset Dispositions	(22,322)	-	6,070									
TOTAL SOURCES	\$ 12,885,369	\$ 12,823,340	\$ 12,789,043	\$ 12,904,598	\$ 13,143,076	\$ 13,143,076	\$ 13,143,076	\$ 14,941,322	\$ 15,495,411	\$ 16,103,904	\$ 16,736,737	\$ 17,394,883
USES												
Salaries and Wages	\$ 2,869,747	\$ 2,921,780	\$ 2,771,404	\$ 2,844,275	\$ 3,079,621	\$ 3,079,621	\$ 3,079,621	\$ 3,490,526	\$ 3,630,147	\$ 3,775,353	\$ 3,926,367	\$ 4,083,422
Employee Fringe	1,281,734	1,449,604	1,383,082	1,357,142	1,644,339	1,644,339	1,644,339	1,739,358	1,878,507	2,028,787	2,191,090	2,366,377
Total Personnel Cost	4,151,481	4,371,383	4,154,486	4,201,417	4,723,960	4,723,960	4,723,960	5,229,884	5,508,654	5,804,140	6,117,457	6,449,799
Professional Services	221,815	182,050	115,941	227,259	182,050	182,050	182,050	182,050	182,050	182,050	182,050	182,050
Services and Supplies	2,107,062	1,973,257	1,723,016	2,030,189	2,140,076	2,839,235	2,839,235	2,821,770	2,300,770	2,369,793	2,440,887	2,514,113
Insurance	185,410	203,880	197,331	197,331	211,000	211,000	211,000	221,900	228,557	235,414	242,476	249,750
Utilities	894,515	932,594	783,806	815,167	933,004	933,004	933,004	904,140	931,264	959,202	987,978	1,017,618
Cost of Goods Sold	4,814	-	5,125	7,125	-	-	-	-	-	-	-	-
Central Services Cost	353,700	392,709	392,709	356,440	447,540	447,540	447,540	483,842	503,196	523,324	544,256	566,027
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Improvements	1,529,939	7,140,286	7,130,217	3,053,120	4,279,000	6,988,157	6,988,157	4,353,500	4,015,500	5,062,320	7,206,700	2,058,500
Debt Service	643,133	643,134	643,134	644,545	643,129	643,129	643,129	643,135	310,999	267,488	43,511	43,511
TOTAL USES	\$ 10,189,745	\$ 15,939,294	\$ 15,245,765	\$ 11,632,593	\$ 13,659,759	\$ 17,068,075	\$ 17,068,075	\$ 14,940,221	\$ 14,080,990	\$ 15,503,731	\$ 17,865,316	\$ 13,181,368
SOURCES(USES)	\$ 2,695,624	\$ (3,115,954)	\$ (2,456,722)	\$ 1,272,005	\$ (516,683)	\$ (3,924,999)	\$ (3,924,999)	\$ 1,101	\$ 1,414,422	\$ 600,174	\$ (1,128,579)	\$ 4,213,515
Unrestricted Net Position	15,137,933	12,056,549	12,681,211	16,409,938	12,164,528	12,484,939	12,484,939	12,486,040	13,900,462	14,500,635	13,372,056	17,585,571
Restricted by Third Party				324,306								
Board "Reservation"	9,656,890	9,656,890	11,569,657	14,213,435	11,569,657	14,213,435	14,213,435	11,569,657	11,569,657	11,569,657	11,569,657	11,569,657
Reserve Policy Level	2,004,168	2,038,968	1,868,104	1,983,732	2,184,408	2,359,197	2,359,197	2,485,897	2,438,623	2,543,481	2,653,776	2,769,839
Excess/Available Unrestricted Net Position	3,476,875	360,691	(756,550)	212,771	(1,589,537)	(4,087,693)	(4,087,693)	(1,569,514)	(107,818)	387,498	(851,377)	3,246,075

Baseline Budgets – COMMUNITY SERVICES FUND

Statement of Income, Expense and Change in Net
Position

Sources and Uses

Sub-Fund Detail

Preliminary Five-Year Forecast

**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 - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Preliminary Baseline FY2022-23
OPERATING INCOME				
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455
Facility Fees	5,774,067	1,735,612	820,300	4,923,830
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800
Interfund Services	76,558	91,769	99,911	104,900
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,128,693	24,151,085
OPERATING EXPENSE				
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,321,459
Employee Fringe	1,883,703	1,942,752	2,379,777	2,599,942
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,921,401
Professional Services	380,719	35,770	44,625	41,425
Services and Supplies	4,802,036	3,625,079	5,295,380	5,243,696
Insurance	367,719.45	367,253.54	403,100.00	427,200.00
Utilities	1,125,630.07	1,129,610.91	1,258,234.00	1,216,315.00
Cost of Goods Sold	1,376,274.48	1,046,169.65	1,688,854.50	1,773,330.00
Central Services Cost	903,200	882,970	980,404	1,124,726
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	2,938,157	2,940,157	3,415,427	2,711,640
TOTAL OPERATING EXPENSE	20,189,368	18,229,345	22,878,833	23,559,733
NET INCOME (EXPENSE)	1,198,929	-255,455	-3,750,140	591,352
NON OPERATING INCOME				
Non Operating Leases	116,041	119,697	118,130	118,130
Investment Earnings	126,143	4,472	26,250	40,008
Capital Grants	0	0	80,000	80,000
Proceeds from Capital Asset Dispositions	270,761	-111,851	0	0
TOTAL NON OPERATING INCOME	512,945	12,318	224,380	238,138
NON OPERATING EXPENSE				
Debt Service Interest	0	-2,728	14,715	6,182
TOTAL NON OPERATING EXPENSE	0	-2,728	14,715	6,182
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,873.90	-240,408.29	-3,540,475.15	823,307.54
TRANSFERS				
Transfers In	241,875.00	0.00	386,629.00	0.00
Transfers Out	5,443,385.15	0.00	386,629.00	0.00
TOTAL TRANSFERS	-5,201,510.15	0.00	0.00	0.00
CHANGE IN NET POSITION	-3,489,636.25	-240,408.29	-3,540,475.15	823,307.54

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455
Facility Fees	5,774,067	1,735,612	820,300	4,923,830
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800
Interfund Services	76,558	91,769	99,911	104,900
Non Operating Leases	116,041	119,697	118,130	118,130
Investment Earnings	126,143	4,472	26,250	40,008
Capital Grants	-	-	80,000	80,000
Proceeds from Capital Asset Dispositions	270,761	(111,851)	-	-
Transfers In	241,875	-	386,629	-
TOTAL SOURCES	22,143,117	17,986,208	19,739,702	24,389,223
USES				
Salaries and Wages	6,314,053.26	6,159,583.13	7,313,032.00	8,321,459.00
Employee Fringe	1,883,702.55	1,942,751.70	2,379,776.66	2,599,942.42
Total Personnel Cost	8,197,755.81	8,102,334.83	9,692,808.66	10,921,401.42
Professional Services	380,719	35,770	44,625	41,425
Services and Supplies	4,802,036	3,625,079	5,295,380	5,243,696
Insurance	367,719	367,254	403,100	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330
Central Services Cost	903,200	882,970	980,404	1,124,726
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	0	0	5,631,814	5,935,700
Debt Service	0	-2,728	386,629	390,887
Transfers Out	5,443,385	0	386,629	0
TOTAL USES	22,694,596	15,286,460	25,868,478	27,174,680
SOURCES(USES)	-551,479	2,699,748	-6,128,776	-2,785,457

FY2022/23 BASELINE BUDGET

Community Services Fund

	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services
Revenue								
Ad Valorem								
Consolidated Tax								
Charges for Services	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)
Facility Fee	-	-	-	-	(4,923,830)	-	-	(4,923,830)
Interfund			(15,735)			(89,165)		(104,900)
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)
Capital Grants			-			(80,000)		(80,000)
Other Source	-	-	-	-	-	-	-	-
Operating Grants				(17,000)		(17,800)		(34,800)
Misc. Rev.	(40,890)		(77,240)			(12,100)		(130,230)
Transfers								
Revenue Total	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)
Expense								
Wages	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459
Benefits	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942
Professional Services	8,950	1,170	23,700	5,850		1,170	585	41,425
Services & Supplies	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696
Insurance	100,600	12,800	234,500	60,900		14,500	3,900	427,200
Utilities	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315
Cost of Goods Sold	701,980	450,870	555,555	53,965			10,960	1,773,330
Central Services Cost	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726
Defensible Space					100,000			100,000
Capital Expend.	806,700	48,500	4,405,000	421,000	-	254,500	-	5,935,700
Debt Service	187,425	177,130	19,769	2,254		3,005	1,304	390,887
Extraordinary								
Transfers								
Expense Total	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680
Grand Total	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
COMMUNITY SERVICES FUND**

	Actuals	Budget	Estimate	Actual	Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 13,333,953	\$ 13,183,167	\$ 15,280,913	\$ 15,280,913	10,684,999	15,890,932	15,890,932	9,762,155	6,976,693	7,270,415	8,023,307	8,096,430
SOURCES												
Charges for Services	\$ 15,485,428	\$ 16,616,228	\$ 14,606,048	\$ 16,092,512	\$ 18,161,582	\$ 18,161,582	\$ 18,161,582	\$ 19,075,455	\$ 19,647,719	\$ 20,237,150	\$ 20,844,265	\$ 21,469,593
Facility Fees - Operating	2,041,702	1,763,645	1,763,645	1,735,612	410,150	410,150	410,150	410,150	410,150	410,150	410,150	410,150
Facility Fees - Capital	3,322,215	533,195	533,195	536,571	-	-	-	4,103,530	4,513,680	4,513,680	4,513,680	4,513,680
Facility Fees - Debt	410,150	410,150	410,150	412,748	410,150	410,150	410,150	410,150	-	-	-	-
Facility Fees	5,774,067	2,706,990	2,706,990	2,684,931	820,300	820,300	820,300	4,923,830	4,923,830	4,923,830	4,923,830	4,923,830
Rents		12,100	-	-	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	1,689,644	38,700	38,700	53,997	34,800	34,800	34,800	34,800	34,800	34,800	34,800	34,800
Interfund Services	76,558	98,849	70,862	91,769	99,911	99,911	99,911	104,900	104,900	104,900	104,900	104,900
Non Operating Leases	116,042	118,130	118,136	119,697	118,130	118,130	118,130	118,130	118,130	118,130	118,130	118,130
Investment Earnings	126,143	52,500	33,241	4,471	26,250	26,250	26,250	40,003	40,003	40,003	40,003	40,003
Capital Grant				88,505	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Proceeds from Capital Asset Dispositions	288,187		40,234	53,750	-	-	-	-	-	-	-	-
Transfers (IN)	241,875											
TOTAL SOURCES	\$ 23,797,944	\$ 19,643,497	\$ 17,614,211	\$ 19,189,632	\$ 19,353,073	\$ 19,353,073	\$ 19,353,073	\$ 24,389,218	\$ 24,961,482	\$ 25,550,913	\$ 26,158,028	\$ 26,783,356
USES												
Salaries and Wages		\$ 6,857,641	\$ 6,245,070	\$ 6,159,583	\$ 7,313,032	\$ 7,313,032	\$ 7,313,032	\$ 8,321,459	\$ 8,571,103	\$ 8,828,236	\$ 9,093,083	\$ 9,365,875
Employee Fringe		2,225,323	1,912,348	1,942,751	2,379,777	2,379,777	2,379,777	2,599,942	2,677,940	2,758,278	2,841,027	2,926,258
Total Personnel Cost		9,082,964	8,157,418	8,102,334	9,692,809	9,692,809	9,692,809	10,921,401	11,249,043	11,586,514	11,934,110	12,292,133
Professional Services		44,625	44,314	388,925	44,625	44,625	44,625	41,425	41,425	41,425	41,425	41,425
Services and Supplies		4,758,505	3,800,029	4,016,395	5,012,480	5,295,380	5,295,380	5,243,696	4,826,896	4,826,896	4,826,896	4,826,896
Insurance		389,760	373,070	367,254	403,100	403,100	403,100	427,200	440,016	453,216	466,813	480,817
Utilities		1,229,994	1,175,783	1,129,611	1,258,234	1,258,234	1,258,234	1,216,315	1,216,315	1,216,315	1,216,315	1,216,315
Cost of Goods Sold		1,571,338	1,075,913	1,046,171	1,688,855	1,688,855	1,688,855	1,773,330	1,773,330	1,773,330	1,773,330	1,773,330
Central Services Cost		972,685	972,685	882,970	980,404	980,404	980,404	1,124,726	1,169,715	1,216,504	1,265,164	1,315,770
Defensible Space		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Improvements	5,059,031	6,127,741	6,127,741	2,165,510	3,543,430	5,631,814	5,631,814	5,935,700	3,851,020	3,583,820	4,460,853	7,836,389
Debt Service	384,354	383,172	383,172	380,443	386,629	386,629	386,629	390,887	-	-	-	-
TOTAL USES	\$ 21,989,489	\$ 24,660,784	\$ 22,210,125	\$ 18,579,613	\$ 23,110,566	\$ 25,481,850	\$ 25,481,850	\$ 27,174,680	\$ 24,667,760	\$ 24,798,020	\$ 26,084,906	\$ 29,883,076
SOURCES(USES)	\$ 1,808,455	\$ (5,017,287)	\$ (4,595,914)	\$ 610,019	\$ (3,757,493)	\$ (6,128,777)	\$ (6,128,777)	\$ (2,785,462)	\$ 293,722	\$ 752,893	\$ 73,122	\$ (3,099,720)
Prior Year Adjustments	138,505											
Ending Fund Balance	\$ 15,280,913	\$ 8,165,880	\$ 10,684,999	\$ 15,890,932	\$ 6,927,506	\$ 9,762,155	\$ 9,762,155	\$ 6,976,693	\$ 7,270,415	\$ 8,023,307	\$ 8,096,430	\$ 4,996,709
Reservé Policy Level	4,136,526	4,537,468	3,924,803	4,008,415	4,795,127	4,865,852	4,865,852	5,212,023	5,204,185	5,303,550	5,406,013	5,511,672
Excess/Available Fund Balance	11,144,387	3,628,413	6,760,196	11,882,517	2,132,379	4,896,303	4,896,303	1,764,670	2,066,230	2,719,757	2,690,416	(514,962)

Baseline Budgets – BEACH FUND

Statement of Income, Expense and Change in Net
Position

Sources and Uses

Sub-Fund Detail

Preliminary Five-Year Forecast

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735
OPERATING EXPENSE				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,541	362,416	847,156	792,530
Insurance	29,533	36,760	39,300	41,300
Utilities	131,362	119,172	139,064	121,645
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500.00	96,338.00	118,680.00	139,628.00
Depreciation	236,888.90	216,533.74	249,000.00	184,260.00
TOTAL OPERATING EXPENSE	2,028,137.90	1,916,955.01	2,626,833.77	2,697,946.80
NET INCOME (EXPENSE)	558,261	-428,576	3,534,306	-366,212
NON OPERATING INCOME				
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	0	-43,609	0	0
TOTAL NON OPERATING INCOME	28,422	-42,974	5,625	11,400
NON OPERATING EXPENSE				
Debt Service Interest	0	-42	210	70
TOTAL NON OPERATING EXPENSE	0	-42	210	70
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	-471,509	3,539,721	-354,882
TRANSFERS				
Transfers In	13,125	0	0	0
Transfers Out	88,299	0	0	0
TOTAL TRANSFERS	-75,174	0	0	0
CHANGE IN NET POSITION	511,510.01	-471,508.57	3,539,721.23	-354,881.80

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	-	(43,609)	-	-
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,445,405	6,166,765	2,343,135
USES				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,540.81	362,415.91	639,715.50	792,530.00
Insurance	29,532.52	36,760.08	39,300.00	41,300.00
Utilities	131,362.10	119,171.80	139,064.00	121,645.00
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500	96,338	118,680	139,628
Capital Improvements	0	0	3,419,060	182,500
Debt Service	0	-42	6,296	6,365
Transfers Out	88,299	0	0	0
TOTAL USES	1,879,548	1,700,380	5,595,750	2,702,552
SOURCES(USES)	748,399	-254,975	571,015	-359,417

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
BEACH FUND**

	Actuals	Budget	Estimate	Actual	Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 1,810,378	\$ 2,001,107	\$ 2,591,632	\$ 2,591,632	\$ 4,036,366	\$ 4,332,485	\$ 4,332,485	\$ 4,384,481	\$ 4,025,064	\$ 3,519,958	\$ 3,127,635	\$ 1,204,945
SOURCES												
Charges for Services	\$ 1,619,582	\$ 831,955	\$ 759,553	\$ 839,405	\$ 892,500	\$ 892,500	\$ 892,500	\$ 937,095	\$ 965,208	\$ 994,164	\$ 1,023,989	\$ 1,054,709
Facility Fees - Operating		658,580	658,580	648,974	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720
Facility Fees - Capital		3,207,672	3,207,672	3,196,016	4,176,172	4,176,172	4,176,172	302,172	302,172	309,920	309,920	309,921
Facility Fees - Debt		7,748	7,748	7,720	7,748	7,748	7,748	7,748	7,748	7,748	7,748	7,748
Facility Fees	966,817	3,874,000	3,874,000	3,852,710	5,268,640	5,268,640	5,268,640	1,394,640	1,394,640	1,394,640	1,394,640	1,394,641
Investment Earnings	28,442	11,250	5,669	635	5,625	5,625	5,625	11,400	11,400	11,400	11,400	11,400
TOTAL SOURCES	\$ 2,614,841	\$ 4,717,205	\$ 4,639,222	\$ 4,692,750	\$ 6,166,765	\$ 6,166,765	\$ 6,166,765	\$ 2,343,135	\$ 2,371,248	\$ 2,400,204	\$ 2,430,029	\$ 2,460,750
USES												
Salaries and Wages		\$ 810,930	\$ 802,506	\$ 800,751	\$ 885,579	\$ 885,579	\$ 885,579	\$ 1,047,117	\$ 1,089,002	\$ 1,132,562	\$ 1,177,864	\$ 1,224,979
Employee Fringe		221,093	206,384	198,994	229,705	229,705	229,705	248,092	258,016	268,336	279,070	290,233
Total Personnel Cost		1,032,023	1,008,890	999,745	1,115,284	1,115,284	1,115,284	1,295,209	1,347,017	1,400,898	1,456,934	1,515,211
Professional Services		14,765	7,896	227,462	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850
Services and Supplies		500,991	382,261	375,051	639,716	847,156	847,156	792,530	644,811	664,155	684,080	704,602
Insurance		37,980	36,760	36,760	39,300	39,300	39,300	41,300	42,539	43,815	45,130	46,484
Utilities		130,894	110,652	119,172	139,064	139,064	139,064	121,645	125,294	129,053	132,925	136,913
Cost of Goods Sold		83,600	81,213	80,661	100,500	100,500	100,500	105,525	105,525	105,525	105,525	105,525
Central Services Cost		106,046	106,046	96,338	118,680	118,680	118,680	139,628	143,817	148,131	152,575	157,153
Capital Improvements	82,009	454,500	1,454,500	1,010,438	3,419,060	3,730,639	3,730,639	182,500	449,500	283,100	1,757,700	2,351,000
Debt Service	6,289	6,270	6,270	6,270	6,296	6,296	6,296	6,365				
TOTAL USES	\$ 1,833,587	\$ 2,367,069	\$ 3,194,488	\$ 2,951,897	\$ 5,595,750	\$ 6,114,769	\$ 6,114,769	\$ 2,702,552	\$ 2,876,353	\$ 2,792,528	\$ 4,352,719	\$ 5,034,737
SOURCES(USES)	\$ 781,254	\$ 2,350,136	\$ 1,444,734	\$ 1,740,853	\$ 571,015	\$ 51,996	\$ 51,996	\$ (359,417)	\$ (505,106)	\$ (392,324)	\$ (1,922,690)	\$ (2,573,988)
Ending Fund Balance	\$ 2,591,632	\$ 4,351,243	\$ 4,036,366	\$ 4,332,485	\$ 4,607,381	\$ 4,384,481	\$ 4,384,481	\$ 4,025,064	\$ 3,519,958	\$ 3,127,635	\$ 1,204,945	\$ (1,369,043)
Reserve Policy Level	436,322	476,575	433,430	483,797	542,599	594,459	594,459	628,422	606,713	627,357	648,755	670,934
Excess/Available Fund Balance	2,155,310	3,874,669	3,602,937	3,848,688	4,064,783	3,790,023	3,790,023	3,396,642	2,913,245	2,500,278	556,190	(2,039,977)

Baseline Budget
Facility Fee Assumptions

FACILITY FEE ALLOCATION PER PARCEL

Final FY2021/22 Budget - 5/26/21

	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)
2022-23	225	325	50	600	140	39	1	180	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 FY2021/22 FINAL BUDGET

Tentative Budget for 2021-2022	Facility Fee Allocations		Facility Fee Revenues By Fund							Roll-up	
	8,203	7,748	320	330	340	350	360	370	380	Total Comm. Svcs	390 Beach
Facility Fee charged to # Parcels:	8,203	7,748	GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis		
Golf - Championship											
Golf - Mountain											
Facilities											
Diamond Peak Ski											
Youth & Family Programming											
Senior Programming											
Adult Programs											
Recreation Center Activities											
Comm. Services Administration											
Parks											
Tennis											
Beach		140									1,084,720
Per Parcel Operating Component	-	140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		1,084,720
Per Parcel Capital Exp. Component	550	39					4,511,650			4,511,650	302,172
Per Parcel Debt Service Component	50	1					410,150			410,150	7,748
Total Facility Fee Per Parcel	\$ 600	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 4,921,800	\$ -	\$ -	\$ 4,921,800	\$ 1,394,640
										\$	6,316,440

Facility Fee - NO Beach Access	\$ 600
	\$ 180
Facility Fee - Beach Access	\$ 780

FY2022/23 BASELINE BUDGET

	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390
Revenue									
Ad Valorem Consolidated Tax Charges for Services	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)	(937,095)
Facility Fee	-	-	-	-	(4,923,830)	-	-	(4,923,830)	(1,394,640)
Interfund			(15,735)			(89,165)		(104,900)	
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)
Capital Grants			-			(80,000)		(80,000)	-
Other Source	-	-	-	-	-	-	-	-	-
Operating Grants				(17,000)		(17,800)		(34,800)	
Misc. Rev.	(40,890)		(77,240)			(12,100)		(130,230)	
Transfers								-	
Revenue Total	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)	(2,343,135)
Expense									
Wages	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459	1,047,117
Benefits	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942	248,092
Professional Services	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850
Services & Supplies	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696	792,530
Insurance	100,600	12,800	234,500	60,900		14,500	3,900	427,200	41,300
Utilities	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315	121,645
Cost of Goods Sold	701,980	450,870	555,555	53,965			10,960	1,773,330	105,525
Central Services Cost	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726	139,628
Defensible Space					100,000			100,000	
Capital Expend.	806,700	48,500	4,405,000	421,000	-	254,500	-	5,935,700	182,500
Debt Service	187,425	177,130	19,769	2,254		3,005	1,304	390,887	6,365
Extraordinary Transfers								-	-
Expense Total	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680	2,702,552
Grand Total	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457	359,417

Baseline Five-Year Capital Plan

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Accounting Printer Replacement	Director of Finance	-	-	-	-	8,400	8,400	G - Equipment & Software
Network Closet Updates (HVAC)	Buildings Superintendent	15,000	15,000	-	-	-	30,000	G - Equipment & Software
Wireless Controller Upgrade	Director of IT	-	-	-	72,000	-	72,000	G - Equipment & Software
Power Infrastructure Improvements	Director of IT	38,000	75,000	-	-	27,500	140,500	G - Equipment & Software
Network Upgrades - Switches, Controllers, WAP	Director of IT	125,000	95,000	50,000	-	95,000	365,000	G - Equipment & Software
Email - Microsoft Office 365 (Hosted)	Director of IT	-	-	75,000	60,000	60,000	195,000	I - Equipment & Software - Expense
Fiber Installation/Replacement	Director of IT	20,000	-	-	-	-	20,000	G - Equipment & Software
Security Cameras	Director of IT	100,000	-	-	-	-	100,000	G - Equipment & Software
Server Storage and Computing Hardware	Director of IT	-	-	275,000	-	-	275,000	G - Equipment & Software
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	-	300,000	I - Equipment & Software - Expense
Microsoft Office Licenses	Director of IT	-	-	-	-	10,800	10,800	G - Equipment & Software
Windows Server Operating System	Director of IT	-	-	-	-	16,500	16,500	G - Equipment & Software
IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	31,000	-	-	-	-	31,000	F - Rolling Stock
		404,000	260,000	475,000	207,000	218,200	1,564,200	
Upgrade Public Bathrooms at Administration for ADA Compliance	Buildings Superintendent	75,000	-	-	-	-	75,000	D - Capital Improvement - Existing Facilities
Administration Services Building	Engineering Manager	50,000	-	-	-	-	50,000	B - Major Projects - Existing Facilities
Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000	H - Capital Maintenance - Expense
Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk	-	-	-	-	35,000	35,000	G - Equipment & Software
		130,000	5,000	5,000	5,000	40,000	185,000	
Total General Fund		534,000	265,000	480,000	212,000	258,200	1,749,200	
Paint Interior Building #A	Buildings Superintendent	49,000	-	-	-	-	49,000	H - Capital Maintenance - Expense
New Carpet Building #A	Buildings Superintendent	47,000	-	-	-	-	47,000	H - Capital Maintenance - Expense
Replace Public Works Front Security Gate	Buildings Superintendent	-	-	79,320	-	-	79,320	D - Capital Improvement - Existing Facilities
Public Works Billing Software Replacement	Public Works Administrative Manager	100,000	100,000	50,000	-	-	250,000	G - Equipment & Software
Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	60,000	60,000	60,000	60,000	60,000	300,000	H - Capital Maintenance - Expense
Loader Tire Chains - 2 Sets	Fleet Superintendent	-	-	-	20,700	-	20,700	F - Rolling Stock
2018 MultiHog MX120 Snowblower #783	Fleet Superintendent	-	-	-	176,000	-	176,000	F - Rolling Stock
1997 Forklift #315	Fleet Superintendent	-	36,000	-	-	-	36,000	F - Rolling Stock
2013 Trackless Snowblower #687	Fleet Superintendent	175,000	-	-	-	-	175,000	F - Rolling Stock
2001 105KW Mobile Generator #313	Fleet Superintendent	50,000	-	-	-	-	50,000	F - Rolling Stock

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
2020 Vac-Con Truck #807	Fleet Superintendent	-	-	-	-	475,000	475,000	F - Rolling Stock
2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	-	-	380,000	-	380,000	F - Rolling Stock
2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	190,000	-	-	190,000	F - Rolling Stock
Slurry Liquidator #326	Fleet Superintendent	-	-	-	-	41,000	41,000	F - Rolling Stock
2019 Sander/Spreader #808	Fleet Superintendent	-	-	10,000	-	-	10,000	F - Rolling Stock
2012 Snowplow #669B	Fleet Superintendent	-	-	72,000	-	-	72,000	F - Rolling Stock
2017 Caterpillar 420F2 Backhoe #755	Fleet Superintendent	-	-	-	-	140,000	140,000	F - Rolling Stock
Pavement Maintenance, Utility Facilities	Senior Engineer	180,000	12,500	260,000	260,000	12,500	725,000	H - Capital Maintenance - Expense
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	90,000	-	-	-	-	90,000	D - Capital Improvement - Existing Facilities
2013 Chevy Equinox #691	Fleet Superintendent	-	37,000	-	-	-	37,000	F - Rolling Stock
2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	37,000	-	-	-	37,000	F - Rolling Stock
2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	34,000	-	-	34,000	F - Rolling Stock
2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	-	32,000	-	-	32,000	F - Rolling Stock
2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	32,000	-	-	32,000	F - Rolling Stock
2009 Chevrolet 1/2 Ton Pick-up Truck #632	Fleet Superintendent	-	-	-	32,000	-	32,000	F - Rolling Stock
Engineering Dept.								
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	32,000	-	-	-	-	32,000	F - Rolling Stock
2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	58,000	-	-	58,000	F - Rolling Stock
2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	44,000	-	-	-	44,000	F - Rolling Stock
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	43,000	-	-	-	-	43,000	F - Rolling Stock
2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent	-	44,000	-	-	-	44,000	F - Rolling Stock
2008 Chevrolet Service Truck #680	Fleet Superintendent	45,000	-	-	-	-	45,000	F - Rolling Stock
Large Format Printer Replacement	Public Works Contract Administrator	-	29,000	-	-	-	29,000	G - Equipment & Software
		871,000	399,500	877,320	928,700	728,500	3,805,020	
SCADA Management Servers/Network - BCDP	Director of IT	-	-	70,000	-	-	70,000	G - Equipment & Software
Water Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	50,000	-	200,000	E - Capital Maintenance
Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	20,000	20,000	20,000	-	100,000	H - Capital Maintenance - Expense
Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	60,000	80,000	55,000	85,000	-	280,000	H - Capital Maintenance - Expense
Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	150,000	1,500,000	-	1,700,000	E - Capital Maintenance
Water Pump Station 2-1 Improvements	Engineering Manager	320,000	-	-	-	-	320,000	D - Capital Improvement - Existing Facilities
Residential meter and electronics replacement	Collection/Distribution Supervisor	-	150,000	250,000	250,000	500,000	1,150,000	H - Capital Maintenance - Expense
2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	31,000	-	-	-	31,000	F - Rolling Stock
Watermain Replacement - Crystal Peak Road	Senior Engineer	986,000	-	-	-	-	986,000	D - Capital Improvement - Existing Facilities

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Watermain Replacement - Alder Avenue	Senior Engineer	50,000	535,000	-	-	-	585,000	D - Capital Improvement - Existing Facilities
Watermain Replacement - Future	Senior Engineer	-	50,000	600,000	600,000	600,000	1,850,000	D - Capital Improvement - Existing Facilities
R6-1 Tank Road Construction	Senior Engineer	125,000	-	-	-	-	125,000	D - Capital Improvement - Existing Facilities
		1,656,000	941,000	1,195,000	2,505,000	1,100,000	7,397,000	
2001 Sellick Forklift #499	Fleet Superintendent	-	65,000	-	-	-	65,000	F - Rolling Stock
2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	-	-	198,000	-	198,000	F - Rolling Stock
2018 Flail Mower #784	Fleet Superintendent	-	15,000	-	-	-	15,000	F - Rolling Stock
2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	85,000	-	-	-	85,000	F - Rolling Stock
Effluent Pipeline Project	Engineering Manager	2,000,000	2,000,000	2,000,000	2,000,000	-	8,000,000	B - Major Projects - Existing Facilities
Roof Replacement Water Resource Recovery Facility	Utility Superintendent	-	50,000	275,000	-	-	325,000	E - Capital Maintenance
Building Upgrades Water Resource Recovery Facility	Utility Superintendent	30,000	-	-	-	-	30,000	H - Capital Maintenance - Expense
SCADA Management Servers/Network - WRRF	Director of IT	-	-	-	70,000	-	70,000	G - Equipment & Software
Sewer Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	200,000	-	350,000	E - Capital Maintenance
Sewer Pumping Station 14 Improvements	Engineering Manager	-	30,000	85,000	200,000	-	315,000	E - Capital Maintenance
Water Resource Recovery Facility Improvements	Utility Superintendent	100,000	175,000	475,000	400,000	175,000	1,325,000	E - Capital Maintenance
Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	100,000	100,000	50,000	50,000	-	300,000	E - Capital Maintenance
Sewer Main Rehabilitation	Senior Engineer	-	-	-	500,000	-	500,000	E - Capital Maintenance
Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	55,000	105,000	55,000	55,000	55,000	325,000	H - Capital Maintenance - Expense
WRRF Biosolids Bins	Utility Superintendent	-	-	-	100,000	-	100,000	D - Capital Improvement - Existing Facilities
Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	Senior Engineer	12,500	-	-	-	-	12,500	D - Capital Improvement - Existing Facilities
		2,347,500	2,675,000	2,990,000	3,773,000	230,000	12,015,500	
Total Utilities		4,874,500	4,015,500	5,062,320	7,206,700	2,058,500	23,217,520	
Replacement Shop Tools and Equipment	Fleet Superintendent	16,000	-	-	-	-	16,000	G - Equipment & Software
Fuel Management Program	Fleet Superintendent	-	-	28,000	-	-	28,000	G - Equipment & Software
Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent	14,000	-	-	-	-	14,000	G - Equipment & Software
Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	12,000	-	-	-	12,000	F - Rolling Stock
		30,000	12,000	28,000	-	-	70,000	
2003 Genie Scissor Lift	Fleet Superintendent	-	-	16,000	-	-	16,000	F - Rolling Stock
2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	-	5,200	-	-	5,200	F - Rolling Stock
Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	-	-	45,000	-	45,000	F - Rolling Stock
		-	-	21,200	45,000	-	66,200	
Total Internal Service		30,000	12,000	49,200	45,000	-	136,200	

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	20,000	27,000	-	15,000	77,000	H - Capital Maintenance - Expense
Championship Course Bunkers	Grounds Superintendent Golf Courses	-	145,000	150,000	155,000	-	450,000	E - Capital Maintenance
Practice Green Expansion	Grounds Superintendent Golf Courses	-	40,000	180,000	-	-	220,000	D - Capital Improvement - Existing Facilities
Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	65,000	615,000	5,000	5,000	20,000	710,000	H - Capital Maintenance - Expense
Cart Path Replacement - Champ Course	Senior Engineer	55,000	55,000	195,000	187,500	55,000	547,500	E - Capital Maintenance
Championship Golf Course Electric Cart Fleet and GPS	Director of Golf/Community Services	-	-	-	620,000	-	620,000	F - Rolling Stock
2001 Shattertine Aerifier #500	Fleet Superintendent	-	8,000	-	-	-	8,000	F - Rolling Stock
2017 Toro Force Debris Blower #742	Fleet Superintendent	10,000	-	-	-	-	10,000	F - Rolling Stock
2015 Carryall Club Car #720	Fleet Superintendent	-	-	15,000	-	-	15,000	F - Rolling Stock
2015 Carryall Club Car #721	Fleet Superintendent	-	-	15,000	-	-	15,000	F - Rolling Stock
2017 Carryall Club Car #736	Fleet Superintendent	-	-	-	-	-	15,000	F - Rolling Stock
2017 Carryall Club Car #737	Fleet Superintendent	-	-	-	-	15,300	15,300	F - Rolling Stock
2017 Carryall Club Car #738	Fleet Superintendent	-	-	-	-	15,300	15,300	F - Rolling Stock
2017 Carryall Club Car #739	Fleet Superintendent	-	-	-	-	15,300	15,300	F - Rolling Stock
2017 Carryall Club Car #740	Fleet Superintendent	-	-	-	-	15,300	15,300	F - Rolling Stock
2017 Carryall Club Car #741	Fleet Superintendent	-	-	-	-	15,300	15,300	F - Rolling Stock
2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	22,000	-	-	-	22,000	F - Rolling Stock
2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	11,300	-	-	-	11,300	F - Rolling Stock
2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	11,300	-	-	-	11,300	F - Rolling Stock
2013 JD 3235 Fairway Mower #685	Fleet Superintendent	92,000	-	-	-	-	92,000	F - Rolling Stock
2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	17,000	-	-	-	17,000	F - Rolling Stock
2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	17,000	-	-	-	17,000	F - Rolling Stock
2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	17,000	-	-	-	17,000	F - Rolling Stock
2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	17,000	-	-	-	17,000	F - Rolling Stock
2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	17,000	-	-	-	17,000	F - Rolling Stock
2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	17,000	-	-	-	17,000	F - Rolling Stock
Toro Greensmaster 1600 #796	Fleet Superintendent	-	11,300	-	-	-	11,300	F - Rolling Stock
Driving Range Improvements	Grounds Superintendent Golf Courses	-	34,000	-	-	-	34,000	E - Capital Maintenance
Championship Golf Cart Barn Siding Replacement	Engineering Manager	-	18,000	144,000	-	-	162,000	B - Major Projects - Existing Facilities
Replace Icemaker Championship Golf Course Cart Barn	Buildings Superintendent	-	-	-	-	11,970	11,970	G - Equipment & Software
Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	39,700	-	-	-	45,500	85,200	E - Capital Maintenance
Grille Patio Table and Chairs	Sales and Events Coordinator	-	-	-	12,380	-	12,380	G - Equipment & Software
2017 Toro Aerator #754	Fleet Superintendent	-	-	28,000	-	-	28,000	F - Rolling Stock
2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	75,000	-	-	-	75,000	F - Rolling Stock

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
2001 Spiker/Seeder #477	Fleet Superintendent	-	-	-	12,000	-	12,000	F - Rolling Stock
2013 Toro Top Dresser #686	Fleet Superintendent	-	-	-	-	15,000	15,000	F - Rolling Stock
2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	41,000	-	-	-	41,000	F - Rolling Stock
2008 Planetair HD50 #616	Fleet Superintendent	-	-	-	-	39,000	39,000	F - Rolling Stock
2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	32,500	-	-	32,500	F - Rolling Stock
2008 JD TC125 Core Harvester #621	Fleet Superintendent	-	-	-	14,500	-	14,500	F - Rolling Stock
2008 Bandit Brush Chipper #625	Fleet Superintendent	-	-	-	-	45,000	45,000	F - Rolling Stock
2017 TORO Procore 864 Aerator #747	Fleet Superintendent	-	-	32,500	-	-	32,500	F - Rolling Stock
2017 John Deere Pro Gator #734	Fleet Superintendent	-	-	-	-	38,000	38,000	F - Rolling Stock
2015 Greens Roller #812	Fleet Superintendent	-	-	-	20,000	-	20,000	F - Rolling Stock
2014 Vibratory Greens Roller #811	Fleet Superintendent	-	-	-	20,000	-	20,000	F - Rolling Stock
2017 John Deere 5075E Tractor #761	Fleet Superintendent	-	-	-	-	42,000	42,000	F - Rolling Stock
John Deer 5075E Tractor #697	Fleet Superintendent	-	-	-	50,000	-	50,000	F - Rolling Stock
Replace Blade Grinding Equipment	Fleet Superintendent	-	49,000	-	-	-	49,000	G - Equipment & Software
2017 Deep Tine Aerator #763	Fleet Superintendent	-	-	27,800	-	-	27,800	F - Rolling Stock
Graden Sand Injection Verticutter #827	Fleet Superintendent	-	-	-	20,000	-	20,000	F - Rolling Stock
JD TC125 Core Harvester #661	Fleet Superintendent	-	-	-	14,500	-	14,500	F - Rolling Stock
2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	-	-	32,500	-	-	32,500	F - Rolling Stock
2010 JD 4120 Tractor #643	Fleet Superintendent	-	-	-	34,000	-	34,000	F - Rolling Stock
2017 Toro Core Processor #758	Fleet Superintendent	-	-	26,000	-	-	26,000	F - Rolling Stock
Championship Golf Printer Copier Replacement 955 Fairway	Director of IT	10,000	-	-	-	-	10,000	G - Equipment & Software
		286,700	1,257,900	910,300	1,164,880	418,270	4,038,050	
Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	-	30,000	30,000	30,000	98,000	H - Capital Maintenance - Expense
Irrigation Improvements	Grounds Superintendent Golf Courses	30,000	10,000	12,000	-	-	52,000	E - Capital Maintenance
Wash Pad Improvements	Engineering Manager	10,000	85,000	-	-	-	95,000	D - Capital Improvement - Existing Facilities
Mountain Golf Cart Path Replacement	Senior Engineer	550,000	550,000	-	-	-	1,100,000	D - Capital Improvement - Existing Facilities
Mountain Course 58 Cart Fleet	Director of Golf/Community Services	-	-	491,200	-	-	491,200	F - Rolling Stock
2018 Toro Force Blower #777	Fleet Superintendent	10,000	-	-	-	-	10,000	F - Rolling Stock
2015 Carryall Club Car #713	Fleet Superintendent	-	-	15,000	-	-	15,000	F - Rolling Stock
2015 Carryall Club Car #714	Fleet Superintendent	-	-	15,000	-	-	15,000	F - Rolling Stock
2015 Carryall Club Car #718	Fleet Superintendent	-	-	15,000	-	-	15,000	F - Rolling Stock
2015 Carryall Club Car #719	Fleet Superintendent	-	-	15,000	-	-	15,000	F - Rolling Stock
2015 JD 3235 Fairway Mower #717	Fleet Superintendent	-	-	93,000	-	-	93,000	F - Rolling Stock
2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent	-	-	45,500	-	-	45,500	F - Rolling Stock
2017 Toro Sand Pro #745	Fleet Superintendent	-	22,000	-	-	-	22,000	F - Rolling Stock
2018 Toro Tri-Plex Mower #780	Fleet Superintendent	-	-	60,000	-	-	60,000	F - Rolling Stock
2019 Toro Tri-Plex Mower #795	Fleet Superintendent	-	-	40,000	-	-	40,000	F - Rolling Stock

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	22,500	27,500	5,000	407,500	475,000	H - Capital Maintenance - Expense
Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	31,000	-	-	31,000	H - Capital Maintenance - Expense
		620,500	689,500	890,200	35,000	437,500	2,672,700	
Chateau - Replace Carpet	Buildings Superintendent	49,500	68,000	-	-	55,500	173,000	H - Capital Maintenance - Expense
Resurface Patio Deck - Chateau	Buildings Superintendent	-	-	-	-	35,400	35,400	E - Capital Maintenance
Paint Interior of Chateau	Buildings Superintendent	40,500	-	-	-	-	40,500	H - Capital Maintenance - Expense
Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent	-	-	25,620	-	-	25,620	G - Equipment & Software
Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	25,000	-	-	-	25,000	E - Capital Maintenance
Portable Bars	Sales and Events Coordinator	-	-	-	18,375	-	18,375	G - Equipment & Software
Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	10,000	-	-	-	-	10,000	E - Capital Maintenance
Catering Ceremony Chairs	Sales and Events Coordinator	-	-	-	-	14,520	14,520	G - Equipment & Software
Replace Banquet Serviceware	Sales and Events Coordinator	-	11,000	66,000	-	-	77,000	G - Equipment & Software
Banquet Tables	Sales and Events Coordinator	-	-	-	8,800	-	8,800	G - Equipment & Software
Replace 2013 Cargo Truck #690	Fleet Superintendent	38,500	-	-	-	-	38,500	F - Rolling Stock
		138,500	104,000	91,620	27,175	105,420	466,715	
Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	240,000	-	-	-	-	240,000	D - Capital Improvement - Existing Facilities
Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager	49,000	-	-	-	-	49,000	G - Equipment & Software
Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager	53,000	-	11,000	-	-	64,000	G - Equipment & Software
Diamond Peak Fiber Network to Lifts	Director of IT	-	-	-	68,000	-	68,000	D - Capital Improvement - Existing Facilities
Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	145,000	-	-	180,000	92,000	417,000	E - Capital Maintenance
Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	17,000	-	41,000	192,000	-	250,000	E - Capital Maintenance
Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	-	205,000	166,000	-	371,000	E - Capital Maintenance
Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	127,800	20,000	-	-	-	147,800	E - Capital Maintenance
2016 Polaris Ranger Crew #728	Fleet Superintendent	-	19,000	-	-	-	19,000	F - Rolling Stock
2013 Snow blower #689	Fleet Superintendent	-	165,900	-	-	-	165,900	F - Rolling Stock
Loader Tire Chains (1-Set)	Fleet Superintendent	-	-	-	10,000	-	10,000	F - Rolling Stock

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent	-	-	-	415,000	-	415,000	F - Rolling Stock
Replace 2014 Grooming vehicle # 700	Fleet Superintendent	-	415,000	-	-	-	415,000	F - Rolling Stock
Vehicle Shop/ Snowmaking Pumphouse Improvements	Mountain Operations Manager	-	-	-	45,000	-	45,000	E - Capital Maintenance
Resurface Main Lodge Decks	Buildings Superintendent	-	-	65,000	-	-	65,000	H - Capital Maintenance - Expense
Snowmaking Compressor House (C45)	Mountain Operations Manager	-	-	-	-	485,000	485,000	G - Equipment & Software
1983 Case 855C Track Backhoe # 348	Fleet Superintendent	-	-	-	282,000	-	282,000	F - Rolling Stock
Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	17,000	17,000	17,500	17,500	18,000	87,000	F - Rolling Stock
2016 Polaris Ranger Crew #723	Fleet Superintendent	19,000	-	-	-	-	19,000	F - Rolling Stock
2012 Yamaha ATV #683	Fleet Superintendent	-	-	-	18,000	-	18,000	F - Rolling Stock
Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	20,000	400,000	-	420,000	D - Capital Improvement - Existing Facilities
Snowmaking Infrastructure Replacement	Mountain Operations Manager	150,000	-	-	-	-	150,000	G - Equipment & Software
Snowmaking Infrastructure Evaluation and Enhancement	Slope Maintenance Manager	-	-	-	-	56,240	56,240	D - Capital Improvement - Existing Facilities
Replace Ski Rental Equipment	Director of Skier Services	-	-	340,000	210,000	-	550,000	G - Equipment & Software
Replace Ski Rental Machinery	Director of Skier Services	40,000	-	-	-	-	40,000	G - Equipment & Software
Replace 2010 Shuttle Bus #635	Fleet Superintendent	-	-	-	160,000	-	160,000	F - Rolling Stock
Replace 2010 Shuttle Bus #636	Fleet Superintendent	-	-	-	160,000	-	160,000	F - Rolling Stock
Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	-	-	-	10,000	-	10,000	H - Capital Maintenance - Expense
Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	3,600,000	-	-	-	-	3,600,000	B - Major Projects - Existing Facilities
2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	-	-	40,000	-	40,000	F - Rolling Stock
2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	-	-	40,000	-	40,000	F - Rolling Stock
1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	22,700	-	22,700	F - Rolling Stock
1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	22,700	-	22,700	F - Rolling Stock
Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	20,000	20,000	8,000	57,000	-	105,000	H - Capital Maintenance - Expense
Replace Staff Uniforms	Ski Resort General Manager	-	-	-	155,000	-	155,000	I - Equipment & Software - Expense
		4,477,800	656,900	707,500	2,670,900	651,240	9,164,340	
2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager	-	-	-	242,898	5,896,859	6,139,757	A - Major Projects - New Initiatives
		-	-	-	242,898	5,896,859	6,139,757	
Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	-	-	14,500	-	-	14,500	H - Capital Maintenance - Expense
Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	-	-	-	63,400	-	63,400	H - Capital Maintenance - Expense
Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	145,000	105,000	-	-	-	250,000	D - Capital Improvement - Existing Facilities

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Dumpster enclosure – Incline Park	Parks Superintendent	45,000	-	-	-	-	45,000	D - Capital Improvement - Existing Facilities
Storage Container replacement	Senior Engineer	-	-	-	-	20,000	20,000	D - Capital Improvement - Existing Facilities
Preston Field Retaining Wall Replacement	Engineering Manager	-	40,000	390,000	-	-	430,000	D - Capital Improvement - Existing Facilities
2013 1-Ton Dump Truck #692	Fleet Superintendent	-	-	43,000	-	-	43,000	F - Rolling Stock
2013 Surf Rake #684	Fleet Superintendent	-	26,500	-	-	-	26,500	F - Rolling Stock
2017 Toro Rake-O-Vac #735	Fleet Superintendent	-	-	-	-	37,100	37,100	F - Rolling Stock
2008 Landpride Overseeder #622	Fleet Superintendent	-	-	17,000	-	-	17,000	F - Rolling Stock
2018 John Deere UTV #771	Fleet Superintendent	-	-	20,000	-	-	20,000	F - Rolling Stock
2015 John Deere Pro Gator #722	Fleet Superintendent	-	-	32,000	-	-	32,000	F - Rolling Stock
2013 Ball Field Groomer #809	Fleet Superintendent	-	-	-	-	25,000	25,000	F - Rolling Stock
2013 Ball Field Mower / Toro 3500D Groundsmaster #816	Fleet Superintendent	-	-	-	-	39,000	39,000	F - Rolling Stock
2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	37,000	-	-	37,000	F - Rolling Stock
Maintenance, East & West End Parks	Senior Engineer	42,500	41,500	5,000	5,000	5,000	99,000	H - Capital Maintenance - Expense
Pavement Maintenance, Village Green Parking	Senior Engineer	32,500	5,000	5,000	12,500	12,500	67,500	H - Capital Maintenance - Expense
Pavement Maintenance, Preston Field	Senior Engineer	27,500	6,000	7,500	6,000	12,500	59,500	H - Capital Maintenance - Expense
Pavement Maintenance, Overflow Parking Lot	Senior Engineer	27,500	5,000	10,000	5,000	5,000	52,500	H - Capital Maintenance - Expense
Pavement Maintenance - Incline Park	Senior Engineer	3,500	6,000	6,000	30,000	5,000	50,500	H - Capital Maintenance - Expense
2016 Pick-up Truck 4x4 (1-Ton) #730	Fleet Superintendent	-	-	-	-	46,000	46,000	F - Rolling Stock
2011 Pick-Up with Lift gate #646	Fleet Superintendent	44,500	-	-	-	-	44,500	F - Rolling Stock
Replace Playground - Incline Park	Senior Engineer	20,000	100,000	-	-	-	120,000	C - Capital Improvement - New Initiatives
Replace Playgrounds - Preston	Senior Engineer	-	100,000	-	-	-	100,000	E - Capital Maintenance
Playground Repairs - Preston	Senior Engineer	7,500	-	-	-	-	7,500	H - Capital Maintenance - Expense
		395,500	435,000	587,000	121,900	207,100	1,746,500	
Paint All Court Fences and Light Poles	Buildings Superintendent	-	-	-	30,000	-	30,000	H - Capital Maintenance - Expense
Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	10,000	22,500	5,000	5,000	47,500	H - Capital Maintenance - Expense
Ball Machines for Tennis Center	Superintendent of Parks and Recreation	-	-	-	-	17,000	17,000	G - Equipment & Software
Resurface Tennis Courts 8-9-10-11	Superintendent of Parks and Recreation	-	-	-	-	19,000	19,000	E - Capital Maintenance
Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation	-	23,000	-	-	-	23,000	E - Capital Maintenance

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation	-	-	10,000	-	-	10,000	E - Capital Maintenance
		5,000	33,000	32,500	35,000	41,000	146,500	
Replace Bird Netting	Buildings Superintendent	-	17,720	-	-	-	17,720	G - Equipment & Software
Chemtrol System for Recreation Center Pool	Buildings Superintendent	22,000	-	-	-	-	22,000	G - Equipment & Software
Resurface Recreation Center Patio Deck	Buildings Superintendent	-	-	-	35,000	-	35,000	H - Capital Maintenance - Expense
Recreation Center Parking Lot Reconstruction	Senior Engineer	350,000	300,000	300,000	-	-	950,000	E - Capital Maintenance
Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500	6,000	6,000	34,500	H - Capital Maintenance - Expense
Replaster Recreation Center Pool	Buildings Superintendent	-	200,000	-	-	-	200,000	E - Capital Maintenance
Pool Facility Deck/Floor Re-coat	Buildings Superintendent	-	-	-	-	38,000	38,000	E - Capital Maintenance
Fitness Equipment	Recreation Center Manager	49,000	70,000	57,200	51,300	-	227,500	G - Equipment & Software
Paint Interior of Recreation Center	Buildings Superintendent	-	15,500	-	-	-	15,500	H - Capital Maintenance - Expense
2012 15-Passenger Van #667	Fleet Superintendent	-	-	-	45,800	-	45,800	F - Rolling Stock
2017 Chevy Compact SUV #751	Fleet Superintendent	-	-	-	-	35,000	35,000	F - Rolling Stock
Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT	-	-	-	25,000	-	25,000	G - Equipment & Software
		428,500	610,720	364,700	163,100	79,000	1,646,020	
2017 Dodge Caravan ADA #769	Fleet Superintendent	-	64,000	-	-	-	64,000	F - Rolling Stock
		-	64,000	-	-	-	64,000	
Total Community Services		6,352,500	3,851,020	3,583,820	4,460,853	7,836,389	26,084,582	
Burnt Cedar Pool Replacement Timing to be Determined	Superintendent of Parks and Recreation	-	-	-	-	2,000,000	2,000,000	B - Major Projects - Existing Facilities
Reconstruct Pavement - Ski Beach	Senior Engineer	-	250,000	-	-	-	250,000	E - Capital Maintenance
Pavement Maintenance, Ski Beach	Senior Engineer	15,000	6,000	6,000	6,000	6,000	39,000	H - Capital Maintenance - Expense
Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	-	-	165,000	D - Capital Improvement - Existing Facilities
Ski Beach Boat Ramp Improvement Project	Engineering Manager	-	-	20,000	715,000	-	735,000	D - Capital Improvement - Existing Facilities
2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	54,000	-	-	54,000	F - Rolling Stock
Pavement Maintenance, Incline Beach	Senior Engineer	31,500	6,500	6,500	12,500	340,000	397,000	H - Capital Maintenance - Expense
Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer	-	-	-	835,000	-	835,000	E - Capital Maintenance
Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	67,500	12,500	12,500	-	5,000	97,500	H - Capital Maintenance - Expense
Replace Playgrounds - Beaches	Senior Engineer	7,500	100,000	100,000	-	-	207,500	E - Capital Maintenance
Playground Repairs - Beaches	Senior Engineer	7,500	-	-	-	-	7,500	H - Capital Maintenance - Expense

2023 Capital Improvement Project Summary Report

Run Date: 1/13/2022

Project Title	Project Manager	2023	2024	2025	2026	2027	Total	Project Type
Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	29,100	-	-	29,100	H - Capital Maintenance - Expense
Replace Ski Beach Entrance Gate	Buildings Superintendent	-	19,500	-	-	-	19,500	E - Capital Maintenance
Ski Beach Bridge Replacement	Senior Engineer	120,000	-	-	-	-	120,000	D - Capital Improvement - Existing Facilities
Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	45,000	-	-	-	-	45,000	H - Capital Maintenance - Expense
Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer	-	-	-	189,200	-	189,200	D - Capital Improvement - Existing Facilities
		349,000	449,500	283,100	1,757,700	2,351,000	5,190,300	
		12,140,000	8,593,020	9,458,440	13,682,253	12,504,089	56,377,802	

FY2022/23 BUDGET WORKSHOP

PART II

Venue-Specific Baseline Budgets Issues / Budget Considerations

Golf

Facilities

Ski

Recreation

CS Admin

Parks

Tennis

Beaches

Baseline Budgets – GOLF (320)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560
Facility Fees	171,994	33,019	-	-
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,334,825	3,501,560
OPERATING EXPENSE				
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,506,266
Employee Fringe	421,675	349,938	392,310	425,080
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,931,346
Professional Services	6,010	6,403	7,980	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235
Insurance	68,363	72,765	77,800	81,800
Utilities	244,614	227,960	231,740	254,680
Cost of Goods Sold	913,275	491,861	563,440	591,625
Central Services Cost	236,800.00	225,626.00	206,865.00	225,776.00
Depreciation	676,014.82	666,695.84	736,980.00	623,292.00
TOTAL OPERATING EXPENSE	5,198,267.44	4,009,202.13	4,527,682.29	4,765,134.01
NET INCOME (EXPENSE)	-989,178	-761,233	-1,192,857	-1,263,574
NON OPERATING INCOME				
Investment Earnings	0	0	0	-2,748
Proceeds from Capital Asset Dispositions	10,330	-4,031	0	0
TOTAL NON OPERATING INCOME	10,330	-4,031	0	-2,748
NON OPERATING EXPENSE				
Debt Service Interest	0	-1,213	6,124	2,055
TOTAL NON OPERATING EXPENSE	0	-1,213	6,124	2,055
INCOME(EXPENSE) BEFORE TRANSFERS	-978,848	-764,051	-1,198,981	-1,268,377
TRANSFERS				
Transfers In	0	0	185,393	0
Transfers Out	623,201	0	0	0
TOTAL TRANSFERS	-623,201	0	185,393	0
CHANGE IN NET POSITION	-1,602,048.54	-764,050.65	-1,013,588.29	-1,268,377.01

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560
Facility Fees	171,994	33,019	-	-
Investment Earnings	-	-	-	(2,748)
Proceeds from Capital Asset Dispositions	10,330	(4,031)	-	-
Transfers In	-	-	185,393	-
TOTAL SOURCES	4,219,420	3,243,939	3,520,218	3,498,812
USES				
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,506,266
Employee Fringe	421,675	349,938	392,310	425,080
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,931,346
Professional Services	6,010	6,403	7,980	6,380
Services and Supplies	1,119,686.00	797,276.87	978,452.00	1,050,235.00
Insurance	68,362.92	72,765.18	77,800.00	81,800.00
Utilities	244,614.42	227,959.81	231,740.00	254,680.00
Cost of Goods Sold	913,275	491,861	563,440	591,625
Central Services Cost	236,800	225,626	206,865	225,776
Capital Improvements	-439,872	-785,415	1,143,542	206,700
Debt Service	0	-1,213	183,519	185,551
Transfers Out	623,201	0	0	0
TOTAL USES	4,705,582	2,555,878	5,117,763	4,534,093
SOURCES(USES)	-486,162	688,061	-1,597,545	-1,035,281

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	724,464	809,745	942,821	989,975
Facility Fees	327,607	222,882	-	-
TOTAL OPERATING INCOME	1,052,070	1,032,627	942,821	989,975
OPERATING EXPENSE				
Salaries and Wages	320,393	346,777	454,601	515,528
Employee Fringe	96,581	112,455	132,328	142,935
Total Personnel Cost	416,974	459,232	586,929	658,463
Professional Services	7,025	2,296	4,170	2,570
Services and Supplies	483,269	333,305	373,994	375,045
Insurance	15,687	16,725	17,900	18,800
Utilities	83,695	84,117	89,300	99,340
Cost of Goods Sold	64,580	61,792	105,100	110,355
Central Services Cost	54,000.00	56,533.00	72,390.00	74,191.00
Depreciation	156,361.24	204,637.40	220,247.24	198,528.00
TOTAL OPERATING EXPENSE	1,281,591.14	1,218,636.83	1,470,030.36	1,537,291.96
NET INCOME (EXPENSE)	-229,521	-186,010	-527,209	-547,317
NON OPERATING INCOME				
Non Operating Leases	40,256	41,464	40,890	40,890
Investment Earnings	0	0	0	-2,748
Proceeds from Capital Asset Dispositions	244,352	-13,630	0	0
TOTAL NON OPERATING INCOME	284,608	27,834	40,890	38,142
NON OPERATING EXPENSE				
Debt Service Interest	0	0	1,874	1,874
TOTAL NON OPERATING EXPENSE	0	0	1,874	1,874
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	-158,175	-488,193	-511,049
TRANSFERS				
Transfers In	0	0	0	0
Transfers Out	1,592,962	0	0	0
TOTAL TRANSFERS	-1,592,961.59	0.00	0.00	0.00
CHANGE IN NET POSITION	-1,537,874.12	-158,175.33	-488,193.40	-511,049.00

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	724,464	809,745	942,821	989,975
Facility Fees	327,607	222,882	-	-
Non Operating Leases	40,256	41,464	40,890	40,890
Investment Earnings	-	-	-	(2,748)
Proceeds from Capital Asset Dispositions	244,352	(13,630)	-	-
Transfers In	-	-	-	-
TOTAL SOURCES	1,336,679	1,060,462	983,711	1,028,117
USES				
Salaries and Wages	320,393	346,777	454,601	515,528
Employee Fringe	96,581	112,455	132,328	142,935
Total Personnel Cost	416,974	459,232	586,929	658,463
Professional Services	7,025.00	2,296.00	4,170.00	2,570.00
Services and Supplies	483,269.19	333,304.66	373,994.00	375,045.00
Insurance	15,687.00	16,724.94	17,900.00	18,800.00
Utilities	83,695	84,117	89,300	99,340
Cost of Goods Sold	64,580	61,792	105,100	110,355
Central Services Cost	54,000	56,533	72,390	74,191
Capital Improvements	0	0	695,849	600,000
Debt Service	0	0	1,874	1,874
Transfers Out	1,592,962	0	0	0
TOTAL USES	2,718,191	1,013,999	1,947,506	1,940,638
SOURCES(USES)	-1,381,513	46,462	-963,795	-912,521

Baseline Budgets – FACILITIES (330)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	361,890	790,683	1,798,720	1,888,655
Facility Fees	131,043	41,275	-	-
TOTAL OPERATING INCOME	492,932	831,958	1,798,720	1,888,655
OPERATING EXPENSE				
Salaries and Wages	83,927	329,647	503,309	567,909
Employee Fringe	32,717	155,209	218,627	237,252
Total Personnel Cost	116,644	484,857	721,936	805,161
Professional Services	1,140	1,184	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241
Insurance	10,715	11,440	12,200	12,800
Utilities	34,891	48,372	55,720	56,285
Cost of Goods Sold	-	155,144	429,400	450,870
Central Services Cost	25,500.00	24,396.00	97,530.00	106,780.00
Depreciation	159,048.16	149,982.10	159,100.00	122,064.00
TOTAL OPERATING EXPENSE	677,423.34	1,155,699.60	1,987,787.96	2,091,371.29
NET INCOME (EXPENSE)	-184,491	-323,741	-189,068	-202,716
NON OPERATING INCOME				
Investment Earnings	0	0	0	-180
Proceeds from Capital Asset Dispositions	0	-28,445	0	0
TOTAL NON OPERATING INCOME	0	-28,445	0	-180
NON OPERATING EXPENSE				
Debt Service Interest	0	-1,158	5,847	1,962
TOTAL NON OPERATING EXPENSE	0	-1,158	5,847	1,962
INCOME(EXPENSE) BEFORE TRANSFERS	-184,491	-351,029	-194,915	-204,858
TRANSFERS				
Transfers In	0	0	175,191	0
Transfers Out	246,592	0	0	0
TOTAL TRANSFERS	-246,592	0	175,191	0
CHANGE IN NET POSITION	-431,083.35	-351,029.02	-19,723.96	-204,858.29

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	361,890	790,683	1,798,720	1,888,655
Facility Fees	131,043	41,275	-	-
Investment Earnings	-	-	-	(180)
Proceeds from Capital Asset Dispositions	-	(28,445)	-	-
Transfers In	-	-	175,191	-
TOTAL SOURCES	492,932	803,513	1,973,911	1,888,475
USES				
Salaries and Wages	83,927	329,647	503,309	567,909
Employee Fringe	32,717	155,209	218,627	237,252
Total Personnel Cost	116,644	484,857	721,936	805,161
Professional Services	1,140	1,184	1,170	1,170
Services and Supplies	329,484.96	280,324.86	510,732.21	536,241.00
Insurance	10,715.16	11,440.32	12,200.00	12,800.00
Utilities	34,891.26	48,371.91	55,720.00	56,285.00
Cost of Goods Sold	0	155,144	429,400	450,870
Central Services Cost	25,500	24,396	97,530	106,780
Capital Improvements	0	0	86,400	48,500
Debt Service	0	-1,158	175,191	177,130
Transfers Out	246,592	0	0	0
TOTAL USES	764,967	1,004,560	2,090,279	2,194,937
SOURCES(USES)	-272,035	-201,047	-116,368	-306,462

Fund 330 - Facilities

Row Labels	Account Description	Column Labels					Grand Total
		Chateau 33 500	Aspen Grove 510	Events 530	Marketing 980	Admi n 990	
Revenue							
Charges for Services	Rental Income	(755,550)	(178,410)				(933,960)
	Inter-District Program Allowan	129,490	55,550				185,040
	Inter-District Program Allowances			13,335			13,335
	Charitable Allowances	162,955	16,315				179,270
	Promotional Discounts	102,200	31,585				133,785
	Service & User Fees	(28,035)	(325)				(28,360)
	Food Sales			(1,006,215)			(1,006,215)
	Beer Sales			(89,355)			(89,355)
	Wine Sales			(177,240)			(177,240)
	Liquor Sales			(164,955)			(164,955)
	Insurance Proceeds - Operating						-
Invest Inc. Total						180	180
Other Source	Funded Cap Res - Established	-					-
Other Source Total		-					-
Expense							
Wages Total		82,981		464,681	20,247		567,909
Benefits	Taxes	6,574		48,144	1,637		56,355
	Retirement Fringe Ben	13,025			3,614		16,639
	Retirement Fringe Benefits			51,244			51,244
	Medical Fringe Ben	9,108			2,989		12,097
	Medical Fringe Benefits			60,246			60,246
	Dental Fringe Ben	614			224		838
	Dental Fringe Benefits			4,407			4,407
	Vision Fringe Ben	82			26		108
	Vision Fringe Benefits			526			526
	Life Ins Fringe Ben	190			95		285
	Life Ins Fringe Benefits			553			553
	Disability Fringe Ben	365			142		507
	Disability Fringe Benefits			1,437			1,437
	Unemployment Fringe Ben	1,295			323		1,618
	Unemployment fringe Benefits			9,435			9,435
	Work Comp Fringe Ben	2,075			1,120		3,195
	Work comp Fringe Benefits			17,761			17,761
Benefits Total		33,329		193,754	10,170		237,252
Professional Services	Audit	1,170					1,170
Professional Services Total		1,170					1,170
Services & Supplies	Advertising - Paid				31,500		31,500
	Computer & IT Small Equip	2,520					2,520
	Computer Supplies	105					105
	Contractual Services	5,940					5,940
	Employee Recruit & Retain	1,590					1,590
	Employee Recruitment & Retention			945			945
	Operating	20,710	1,155	46,410	2,095		70,370

Fund 330 - Facilities

Row Labels	Account Description	Column Labels					Grand Total
		Chateau	Aspen	Events	Marketing	Admi	
		33 500	Grove 510	530	980	n 990	
Services & Supplies	Fuel	2,520	120				2,640
	Uniforms	2,415		3,150			5,565
	Small Equipment			5,250			5,250
	Permits & Fees	2,530	1,410				3,940
	Postage	165					165
	Repairs & Maintenance	90,000	-	-			90,000
	R& M General	2,100	24,000				26,100
	R&M Preventative		2,100				2,100
	R&M Corrective			2,525			2,525
	Snow Removal	16,905	6,300				23,205
	Janitorial	29,940	6,300				36,240
	Fleet Maintenance Services	4,980					4,980
	BLDGS Maintenance Services	105,125	31,671	18,015			154,811
	Security	2,700	3,260				5,960
	Training & Education	770					770
	Travel & Conferences	8,350					8,350
Services & Supplies Total		307,900	76,316	118,330	33,695		536,241
Insurance	General Liability	12,200	600				12,800
Insurance Total		12,200	600				12,800
Utilities	Electricity	11,685	785	5,420			17,890
	Heating	7,235	755				7,990
	Water & Sewer	6,420	2,680				9,100
	Trash			13,610			13,610
	Internet	3,290					3,290
	Telephone	3,610		795			4,405
Utilities Total		32,240	4,220	19,825			56,285
Cost of Goods Sold				450,870			450,870
Central Services Cost	Central Services Cost Allocation	106,780					106,780
Central Services Cost Total		106,780					106,780
Capital Expend.	Capital Improvements	48,500	-				48,500
Capital Expend. Total		48,500	-				48,500
Debt Service	Principal	175,090	78				175,168
	Interest	1,961	1				1,962
Debt Service Total		177,051	79				177,130
Expense Total		802,151	81,215	1,247,460	64,112		2,194,937
Grand Total		413,211	5,930	(176,970)	64,112	180	306,462

Baseline Budgets – SKI (340)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350
Facility Fees	(1,638,033)	(1,650,784)	-	-
Interfund Services	-	17,011	14,985	15,735
TOTAL OPERATING INCOME	8,143,466	8,573,145	10,973,384	11,522,085
OPERATING EXPENSE				
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,791,270
Employee Fringe	870,179	902,190	1,131,813	1,252,733
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,044,003
Professional Services	69,873	17,267	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270
Insurance	206,899	195,881	219,800	234,500
Utilities	511,366	547,831	621,260	551,315
Cost of Goods Sold	363,566.95	317,924.55	529,100.00	555,555.00
Central Services Cost	388,100.00	397,765.00	389,595.00	483,797.00
Depreciation	1,350,051.47	1,304,796.52	1,465,100.00	1,137,696.00
TOTAL OPERATING EXPENSE	8,433,815	7,908,556	9,869,884	10,080,836
NET INCOME (EXPENSE)	-290,350	664,589	1,103,500	1,441,249
NON OPERATING INCOME				
Non Operating Leases	75,784	78,233	77,240	77,240
Investment Earnings	49,030	1,723	11,250	21,324
Proceeds from Capital Asset Dispositions	7,329	-78,628	0	0
TOTAL NON OPERATING INCOME	132,144	1,328	88,490	98,564
NON OPERATING EXPENSE				
Debt Service Interest	0	-129	653	219
TOTAL NON OPERATING EXPENSE	0	-129	653	219
INCOME(EXPENSE) BEFORE TRANSFERS	-158,206	666,047	1,191,337	1,539,594
TRANSFERS				
Transfers In	0	0	19,553	0
Transfers Out	812,242.72	0.00	0.00	0.00
TOTAL TRANSFERS	-812,242.72	0.00	19,553.00	0.00
CHANGE IN NET POSITION	-970,448.72	666,046.72	1,210,890.38	1,539,593.86

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

Prior Fiscal Year - Current Fiscal Year - Proposed
 For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350
Facility Fees	(1,638,033)	(1,650,784)	-	-
Interfund Services	-	17,011	14,985	15,735
Non Operating Leases	75,784	78,233	77,240	77,240
Investment Earnings	49,030	1,723	11,250	21,324
Proceeds from Capital Asset Dispositions	7,329	(78,628)	-	-
Transfers In	-	-	19,553	-
TOTAL SOURCES	8,275,609	8,574,473	11,081,427	11,620,649
USES				
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,791,270
Employee Fringe	870,179	902,190	1,131,813	1,252,733
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,044,003
Professional Services	69,873.34	17,266.61	23,700.00	23,700.00
Services and Supplies	1,901,995.25	1,484,635.17	2,190,360.50	2,050,270.00
Insurance	206,899	195,881	219,800	234,500
Utilities	511,366	547,831	621,260	551,315
Cost of Goods Sold	363,567	317,925	529,100	555,555
Central Services Cost	388,100	397,765	389,595	483,797
Capital Improvements	0	0	2,423,090	4,405,000
Debt Service	0	-129	19,553	19,769
Transfers Out	812,243	0	0	0
TOTAL USES	7,896,007	6,603,630	10,847,427	13,367,909
SOURCES(USES)	379,603	1,970,843	234,000	-1,747,260

Fund 340 - Ski

Row Labels	Account Description	Column Labels																	34 Total	36	36 Total	Grand Total																	
		Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint	Ski Patrol	Ski School	Child Ski Center	Rentals & Repairs	Base Operations	Property Operations	Hyatt Shop	Marketing	Admin	Snowflake																					
		450	490	530	600	610	620	630	650	660	670	680	690	960	980	990		530																					
Revenue																																							
Charges for Services	Passes				(2,022,210)															(2,022,210)																			
	Passes - Guest																																						
	Admissions & Fees				(5,050,970)															(5,050,970)																			
	Admissions & Fees - Non-Resident																																						
	Concessions				(45,050)															(45,050)																			
	Parcel Owner Allowances																																						
	Inter-District Program Allowances			8,975																8,975																			
	Charitable Allowances					27,510														27,510																			
	Promotional Allowances		9,975		574,350															584,325																			
	Merchandise Sales									4,095	14,385	2,100				3,255				608,160																			
	Allocated to others									(530)						(58,695)				(59,225)																			
	Personal Services															49,895				49,895																			
	Repairs for Customers															(10,500)				(10,500)																			
	Service & User Fees				(98,600)						(135,450)	(1,187,970)				(161,700)				(1,583,720)																			
	Food Sales			(1,064,700)																(1,064,700)																			
	Beer Sales			(204,750)																(204,750)																			
	Wine Sales			(40,950)																(40,950)																			
	Liquor Sales			(122,745)																(122,745)																			
Charges for Services Total				(1,354,920)	(6,553,860)					(869,610)	(972,575)	(1,196,370)		(178,390)		39,900	(11,085,825)	(420,525)	(420,525)	(11,506,350)																			
Facility Fee	Facility Fees																																						
Facility Fee Total																																							
Interfund			(15,735)																	(15,735)																			
Metrics Revenue Type																																							
Other Source	Funded Cap Res - Established																																						
Other Source Total																																							
Misc. Rev.	Non-Operating Lease Income																			(77,240)																			
Misc. Rev. Total																				(77,240)																			
Transfers	In																			(77,240)																			
Transfers Total																				(77,240)																			
Revenue Total		(15,735)	(1,354,920)	(6,553,860)		6,287	17,830	10,471	4,142	8,648	8,734	5,128	7,007	1,720	4,319	19,501	107,200	2,547	2,547	109,747																			
Other Earnings		2,082	11,331			13,571	52,856	30,553		10,482	303		13,314		22,105	68,053	229,850	3,416	3,416	233,266																			
Retirement Fringe Ben			18,613																																				
Retirement Fringe Benefits																																							
Medical Fringe Ben			21,356		19,717	84,488	51,338	4,762	6,238	10,215	12,622	23,785	30,489	41,657	306,622	6,261	6,261	6,261	312,882																				
Vision Fringe Ben			157		148	638	445	42	55	67	106	181	262	324	2,425	30	30	30	2,456																				
Life Ins Fringe Ben			195		145	556	318	56	108	36	21	139	223	658	2,455	36	36	36	2,491																				
Disability Fringe Ben			522		385	1,517	873	224	299	240	171	377	626	1,803	7,037	99	99	99	7,136																				
Unemployment Fringe Ben		1,279	5,024		3,900	9,544	6,128	3,221	4,632	5,987	3,336	4,179	984	2,255	5,750	56,219	1,531	1,531	57,750																				
Work Comp Fringe Ben		7,249	27,292		21,829	53,040	34,091	18,268	26,051	33,814	18,909	23,404	5,578	11,820	30,890	312,235	8,594	8,594	320,829																				
Benefits Total		15,059	100,139		80,815	256,828	158,812	43,325	71,915	81,828	53,125	88,288	11,584	81,553	181,444	1,224,714	28,019	28,019	1,252,733																				
Professional Services	Legal															12,000	12,000			12,000																			
	Audit															11,700	11,700			11,700																			
Professional Services Total																23,700	23,700			23,700																			
Services & Supplies	Advertising - Paid														204,750		204,750			204,750																			
	Banking Fees & Processing				24,050												220,405	7,470	7,470	227,875																			
	Community Relations															27,305	27,305			27,305																			
	Computer & IT Small Equip				1,050		3,990				2,625	3,360		2,100	6,300	19,425	19,425			19,425																			
	Employee Recruit & Retain				2,100										545	23,610	36,320	210	210	36,530																			
	Office Supplies				1,050					3,780	4,305	1,050				2,120	3,170	500	500	3,670																			
	Operating	3,540	4,095	82,425		24,360	22,665	26,480	11,340	26,955	22,995	19,950	37,490	4,200	18,900	8,400	313,795	23,415	23,415	337,210																			
	Fuel	31,500					1,260	75,600									124,745			124,745																			
	Chemical				6,720												6,720			6,720																			
	Safety										4,410					10,395	10,395			10,395																			
	Small Equipment				7,350			11,715				3,990	27,090			315	50,145	1,575	1,575	51,720																			
	Permits & Fees				2,895										125	54,175	57,345	940	940	58,285																			
	Postage															5,180	5,180			5,180																			
	Rental & Lease												8,190	22,830		39,420	39,420			39,420																			
	Repairs & Maintenance															20,000	20,000			20,000																			
	R&M General				210		85,580	46,940	3,675							136,405	210	210	136,615																				
	R&M Preventative															4,730	4,730			4,730																			
	Snow Removal															49,980	49,980			49,980																			
	Janitorial															42,660	42,660			42,660																			
	ENGINEERING Services															6,300	6,300			6,300																			
	BLDGS Maintenance Services				25,800								88,610			114,410	114,410			114,410																			
	Security															7,860	7,860			7,860																			
	Training & Education		350						2,600	840						3,790	1,500	1,500	5,290																				
Services & Supplies Total		290,370	4,445	163,565		39,680	125,840	170,095	19,425	34,685	35,315	51,710	305,740	29,345	334,475	406,365	2,011,055	39,215	39,215	2,050,270																			
Insurance	General Liability															234,500	234,500			234,500																			
Insurance Total																234,500	234,500			234,500																			
Utilities	Electricity	10,200		1,290				55,650	186,550				33,520				287,210			287,210																			

Fund 340 - Ski

Row Labels	Account Description	Column Labels																	34 Total	35	36 Total	Grand Total			
		Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint	Ski Patrol	Ski School	Child Ski Center	Rentals & Repairs	Base Operations	Property Operations	Hyatt Shop	Marketing	Admin	Snowflake							
		450	490	530	600	610	620	630	650	660	670	680	690	960	980	990		330							
Utilities	Heating		7,230											23,755							36,180	1,540	1,540	37,720	
	Water & Sewer									125,545				14,855								141,375			141,375
	Trash			2,250	11,065									17,505								30,820			30,820
	Internet																					4,405			4,405
	Cable TV														805							3,425	3,425	3,425	6,850
	Telephone		40						1,670	1,355	150	205	100	205	155	435			11,710	20,805		42,760			42,760
Utilities Total			17,470	2,250	27,880				1,670	57,005	312,245	205	100	205	155	90,070			11,710	24,405		546,175	4,965	4,965	551,140
Cost of Goods Sold					432,495																432,495	123,060	123,060	555,555	
Central Services Cost	Central Services Cost Allocation																				483,797			483,797	
Central Services Cost Total																					483,797			483,797	
Capital Expend. Total	Capital Improvements																				4,405,000			4,405,000	
Capital Expend. Total																					4,405,000			4,405,000	
Debt Service	Principal																				19,550			19,550	
	Interest																				219			219	
Debt Service Total																					19,769			19,769	
Expense Total		307,840	107,116	1,054,401		379,238	1,063,769	1,042,193	277,892	413,189	516,374	327,411	759,420	107,376	572,796	6,142,335					13,071,349	296,385	296,385	13,367,734	
Grand Total		307,840	91,381	(300,519)	(6,553,860)	379,238	1,063,769	1,042,193	277,892	(456,421)	(456,201)	(868,959)	759,420	(71,014)	572,796	6,083,671					1,871,225	(124,140)	(124,140)	1,747,085	

Baseline Budgets – RECREATION (350)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505
Facility Fees	1,171,194	1,229,835	-	-
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,164,154	1,221,505
OPERATING EXPENSE				
Salaries and Wages	1,054,806	966,114	1,069,121	1,213,432
Employee Fringe	323,816	274,637	327,197	347,234
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,560,666
Professional Services	5,700	5,919	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425
Insurance	50,793	54,124	57,900	60,900
Utilities	131,312	108,567	145,640	124,120
Cost of Goods Sold	24,574.00	13,225.13	51,380.00	53,965.00
Central Services Cost	124,000.00	106,944.00	130,539.00	137,597.00
Depreciation	300,839.70	294,667.67	310,600.00	267,996.00
TOTAL OPERATING EXPENSE	2,541,543	2,233,079	2,711,072	2,834,519
NET INCOME (EXPENSE)	-348,449	48,770	-1,546,918	-1,613,014
NON OPERATING INCOME				
Investment Earnings	0	0	0	1,020
Proceeds from Capital Asset Dispositions	0	-7,142	0	0
TOTAL NON OPERATING INCOME	0	-7,142	0	1,020
NON OPERATING EXPENSE				
Debt Service Interest	0	-15	74	25
TOTAL NON OPERATING EXPENSE	0	-15	74	25
INCOME(EXPENSE) BEFORE TRANSFERS	-348,449	41,643	-1,546,992	-1,612,019
TRANSFERS				
Transfers In	0	0	2,229	0
Transfers Out	247,041	0	0	0
TOTAL TRANSFERS	-247,041.30	0.00	2,229.00	0.00
CHANGE IN NET POSITION	-595,490.35	41,642.73	-1,544,763.27	-1,612,018.70

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505
Facility Fees	1,171,194	1,229,835	-	-
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000
Investment Earnings	-	-	-	1,020
Proceeds from Capital Asset Dispositions	-	(7,142)	-	-
Transfers In	-	-	2,229	-
TOTAL SOURCES	2,193,094	2,274,707	1,166,383	1,222,525
USES				
Salaries and Wages	1,054,806	966,114	1,069,121	1,213,432
Employee Fringe	323,816	274,637	327,197	347,234
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,560,666
Professional Services	5,700.00	5,919.00	5,850.00	5,850.00
Services and Supplies	525,703.08	408,880.55	612,845.00	623,425.00
Insurance	50,793.24	54,123.84	57,900.00	60,900.00
Utilities	131,312	108,567	145,640	124,120
Cost of Goods Sold	24,574	13,225	51,380	53,965
Central Services Cost	124,000	106,944	130,539	137,597
Capital Improvements	0	0	1,009,933	421,000
Debt Service	0	-15	2,229	2,254
Transfers Out	247,041	0	0	0
TOTAL USES	2,487,745	1,938,396	3,412,634	2,989,777
SOURCES(USES)	-294,651	336,310	-2,246,251	-1,767,252

Row Labels	Account Description	Youth Programs			Senior Programs	Adult Programs	46 Total	48	Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Marketing	Admin	48 Total	Grand Total
		Column Labels	46	48	48 Total	820	840	850	860	890	980	990	48 Total	Grand Total		
		811	820	831												
Revenue																
Charges for Services	Admissions & Fees		(31,500)		(31,500)			(845,250)						(845,250)	(876,750)	
	Admissions & Fees - Non-Resident															
	Program Registration	(82,690)	(21,000)	(44,415)	(148,105)				(31,500)	(5,180)				(36,680)	(184,785)	
	Program Registration - Non-Resident	-	-	-	-				-	-				-	-	
	Rental Income - Non-Resident	-	-	-	-				-	-				-	-	
	Sponsorships	(3,675)			(3,675)						(1,260)			(1,260)	(4,935)	
	Parcel Owner Allowances	-	-	-	-				-	-				-	-	
	Scholarship Allowances	-	-	-	-				-	-				-	-	
	Employee Allowances							1,375						1,375	1,375	
	Merchandise Sales							(27,120)						(27,120)	(27,120)	
	Personal Services								(31,500)	(39,900)				(71,400)	(71,400)	
	Personal Services Contract							(8,400)						(8,400)	(8,400)	
	Service & User Fees							(8,980)				(1,890)		(10,870)	(10,870)	
	Food Sales							(20,375)						(20,375)	(20,375)	
Facility Fee Total		-	-	-	-									-	-	
Invest Inc.	Investment Earnings													(1,020)	(1,020)	
Metrics Revenue Type Total														-	-	
Other Source	Funded Cap Res - Established													-	-	
Other Source Total														-	-	
Operating Grants	Operating Grants - County		(17,000)		(17,000)										(17,000)	
Operating Grants Total			(17,000)		(17,000)										(17,000)	
Transfers	In													-	-	
Transfers Total														-	-	
Wages	Regular Earnings	133,536	182,372	29,212	345,120			234,296	322,267	138,655	39,914	35,278	11,109	781,519	1,126,639	
Benefits	Taxes	11,776	14,528	2,294	28,598			19,060	26,634	13,146	3,162	2,819	1,233	66,054	94,652	
	Retirement Fringe Ben	17,025	15,137	3,213	35,375			32,929	16,694	5,556	942	4,435	1,681	62,237	97,612	
	Medical Fringe Ben	23,479	11,041	2,877	37,398			25,995	19,035	3,879	455	5,705	2,204	57,274	94,671	
	Dental Fringe Ben	1,735	758	203	2,696			1,784	1,264	271	31	409	142	3,900	6,596	
	Vision Fringe Ben	205	99	26	329			232	152	35	4	50	17	491	820	
	Life Ins Fringe Ben	179	167	36	382			348	195	63	12	36	24	678	1,060	
	Disability Fringe Ben	485	421	95	1,001			947	481	154	25	121	54	1,782	2,783	
	Unemployment Fringe Ben	2,316	2,562	453	5,331			3,737	5,223	2,580	619	582	245	12,986	18,317	
	Work Comp Fringe Ben	3,752	4,177	723	8,652			6,262	8,595	4,277	1,023	964	949	22,070	30,722	
Benefits Total		60,951	48,890	9,920	119,762			91,294	78,272	29,961	6,273	15,122	6,549	227,472	347,234	
Professional Services	Audit													5,850	5,850	
Professional Services Total														5,850	5,850	
Services & Supplies	Advertising - Paid											1,050		1,050	1,050	
	Banking Fees & Processing												28,845	28,845	28,845	
	Computer & IT Small Equip							1,050						1,050	1,050	
	Computer License & Fees												80	80	80	
	Computer Supplies												2,100	2,100	2,100	
	Contractual Services							60	120	95	300		10,800	11,375	11,375	
	Dues & Subscriptions		125	55	180			2,210	465	-			605	3,280	3,460	
	Employee Recruit & Retain		105	210	315			1,050	865	530			3,465	5,910	6,225	

Row Labels	Account Description	Youth	Senior	Adult	Recreation		Aquatics	Fitness	Kid Zone	Marketing	Admin	48 Total	Grand Total	
		Programs	Programs	Programs	Center	Center	Programs	Programs						
		Column Labels			46 Total	48							48 Total	Grand Total
		46	820	831	820	840	850	860	890	980	990			
		811												
Services & Supplies	Operating	11,870	10,815	4,460	27,145		56,705	19,065	7,615	1,355	11,465	13,380	109,585	136,730
	Chemical							16,345					16,345	16,345
	Uniforms		420		420		1,575	4,305	1,050	690		4,205	11,825	12,245
	Small Equipment								3,050				3,050	3,050
	Permits & Fees						2,050	685					2,735	2,735
	Postage						485				960		1,445	1,445
	Printing & Publishing				110									110
	Repairs & Maintenance										7,500		7,500	7,500
	R & M General						61,425						61,425	61,425
	R&M Preventative						420						420	420
	Snow Removal						11,025						11,025	11,025
	Janitorial						80,885					4,725	85,610	85,610
	Fleet Maintenance Services	1,025	9,360		10,385	10,320						6,780	17,100	27,485
	ENGINEERING Services											6,300	6,300	6,300
	BLDGS Maintenance Services						150,860						150,860	150,860
	Security						5,160						5,160	5,160
	Training & Education		500		500		2,000	2,800	3,200			3,620	11,620	12,120
	Travel & Conferences	400			400							300	300	700
Services & Supplies Total		13,525	41,885	4,460	59,870	10,320	376,960	44,650	15,540	2,345	12,515	101,225	563,555	623,425
Insurance	General Liability						60,900						60,900	60,900
Insurance Total							60,900						60,900	60,900
Utilities	Electricity										5,000		50,025	50,025
	Heating						28,600				3,180		31,780	31,780
	Water & Sewer						20,725						20,725	20,725
	Trash						6,665					745	7,410	7,410
	Internet										3,600		3,600	3,600
	Cable TV						4,755				900		5,655	5,655
	Telephone	5	840		845		10	1,335			2,700		4,045	4,890
Utilities Total		5	840		845		105,780	1,335				16,125	123,240	124,085
Cost of Goods Sold	Food						13,755						13,755	13,755
	Merchandise for resale						17,745						17,745	17,745
	Personal Services Contracts			10,840	10,840		11,625						11,625	22,465
Cost of Goods Sold Total				10,840	10,840		43,125						43,125	53,965
Central Services Cost	Central Services Cost Allocation											137,597	137,597	137,597
Central Services Cost Total												137,597	137,597	137,597
Capital Expend.	Capital Improvements											421,000	421,000	421,000
Capital Expend. Total												421,000	421,000	421,000
Debt Service	Principal						2,229						2,229	2,229
	Interest						25						25	25
Debt Service Total							2,254						2,254	2,254
Expense Total		224,515	277,923	54,432	556,871	10,320	921,802	467,911	215,991	49,707	63,117	704,022	2,432,871	2,989,742
Grand Total		138,150	208,423	10,017	356,591	10,320	11,807	404,911	169,651	47,817	63,117	703,002	1,410,626	1,767,217

Baseline Budgets – CS ADMIN (360)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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 - Proposed
 For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	-	(123,602)	(262,000)	(275,075)
Facility Fees	-	1,009,230	820,300	4,923,830
TOTAL OPERATING INCOME	-	885,628	558,300	4,648,755
OPERATING EXPENSE				
Salaries and Wages	-	158,671	173,588	208,931
Employee Fringe	-	50,263	63,879	72,903
Total Personnel Cost	-	208,934	237,467	281,834
Professional Services	-	925	-	-
Services and Supplies	-	39,966	132,418	51,945
Utilities	-	7,706	8,604	5,945
Central Services Cost	-	20,025	17,956	18,746
Defensible Space	-	100,000	100,000	100,000
Depreciation	0.00	35,415.36	45,500.00	24,408.00
TOTAL OPERATING EXPENSE	0.00	412,971.61	541,945.01	482,877.99
NET INCOME (EXPENSE)	0	472,656	16,355	4,165,877
NON OPERATING INCOME				
Investment Earnings	0	2,748	15,000	25,872
Proceeds from Capital Asset Dispositions	0	0	0	0
TOTAL NON OPERATING INCOME	0	2,748	15,000	25,872
NON OPERATING EXPENSE				
INCOME(EXPENSE) BEFORE TRANSFERS	0	475,405	31,355	4,191,749
TRANSFERS				
Transfers Out	0	0	386,629	0
TOTAL TRANSFERS	0	0	-386,629	0
CHANGE IN NET POSITION	0	475,405	-355,274	4,191,749

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	(590,712)	(123,602)	(262,000)	(275,075)
Facility Fees	4,766,677	1,009,230	820,300	4,923,830
Investment Earnings	77,113	2,748	15,000	25,872
Proceeds from Capital Asset Dispositions	8,297	-	-	-
Transfers In	241,875	-	-	-
TOTAL SOURCES	4,503,250	888,376	573,300	4,674,627
USES				
Salaries and Wages	141,275	158,671	173,588	208,931
Employee Fringe	50,197	50,263	63,879	72,903
Total Personnel Cost	191,472	208,934	237,467	281,834
Professional Services	212,044	925	-	-
Services and Supplies	42,585.55	39,966.23	132,418.00	51,945.00
Utilities	8,821.40	7,706.14	8,604.00	5,945.00
Central Services Cost	19,800.00	20,025.00	17,956.00	18,746.00
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	0	0	0	0
Transfers Out	-261,502	0	386,629	0
TOTAL USES	311,097	377,556	883,074	458,470
SOURCES(USES)	4,192,152	510,820	-309,774	4,216,157

Fund 360 - Other Recreation

		Admin	
		Column	
		Labels	
		49	Grand Total
Row Labels	Account Description	990	
Revenue			
Charges for Services	Punch Cards Utilized	311,850	311,850
	Service & User Fees	(36,775)	(36,775)
Charges for Services Total		275,075	275,075
Facility Fee	Facility Fees	(4,923,830)	(4,923,830)
Facility Fee Total		(4,923,830)	(4,923,830)
Invest Inc.	Investment Earnings	(25,872)	(25,872)
Invest Inc. Total		(25,872)	(25,872)
Benefits	Taxes	16,405	16,405
	Retirement Fringe Ben	24,762	24,762
	Medical Fringe Ben	20,391	20,391
	Life Ins Fringe Ben	264	264
	Work Comp Fringe Ben	5,555	5,555
Benefits Total		72,903	72,903
Services & Supplies	Advertising - Paid	-	-
	Computer License & Fees	25,275	25,275
	Contractual Services	5,640	5,640
	Employee Recruit & Retain	3,180	3,180
	Office Supplies	1,050	1,050
	Operating	2,100	2,100
	Printing & Publishing	14,700	14,700
	Repairs & Maintenance	-	-
	Travel & Conferences	-	-
Utilities Total		5,945	5,945
Central Services Cost	Central Services Allocation Cs	18,746	18,746
Defensible Space	Defensible Space Costs	100,000	100,000
Capital Expend.	Capital Improvements	-	-
Capital Expend. Total		-	-
Transfers	Out	-	-
Grand Total		(4,216,157)	(4,216,157)

Baseline Budgets – PARKS (370)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	32,505	22,350	60,615	69,380
Facility Fees	728,925	734,600	-	-
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800
Interfund Services	76,558	74,758	84,926	89,165
TOTAL OPERATING INCOME	873,232	848,529	175,441	188,445
OPERATING EXPENSE				
Salaries and Wages	301,629	317,963	365,679	389,819
Employee Fringe	64,421	76,041	89,419	95,581
Total Personnel Cost	366,050	394,003	455,098	485,400
Professional Services	78,356	1,184	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865
Insurance	12,060.12	12,892.20	13,800.00	14,500.00
Utilities	103,248.54	96,226.11	96,360.00	112,960.00
Central Services Cost	42,300.00	41,667.00	51,848.00	62,653.00
Depreciation	221,830	251,625	416,200	267,048
TOTAL OPERATING EXPENSE	1,156,175	1,009,803	1,445,129	1,412,596
NET INCOME (EXPENSE)	-282,942	-161,274	-1,269,688	-1,224,151
NON OPERATING INCOME				
Investment Earnings	0	0	0	-180
Capital Grants	0	0	80,000	80,000
Proceeds from Capital Asset Dispositions	453	23,663	0	0
TOTAL NON OPERATING INCOME	453	23,663	80,000	79,820
NON OPERATING EXPENSE				
Debt Service Interest	0	-20	99	33
TOTAL NON OPERATING EXPENSE	0	-20	99	33
INCOME(EXPENSE) BEFORE TRANSFERS	-282,490	-137,592	-1,189,787	-1,144,364
TRANSFERS				
Transfers In	0.00	0.00	2,972.00	0.00
Transfers Out	1,947,781.01	0.00	0.00	0.00
TOTAL TRANSFERS	-1,947,781.01	0.00	2,972.00	0.00
CHANGE IN NET POSITION	-2,230,270.92	-137,591.77	-1,186,815.12	-1,144,363.93

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	32,505	22,350	60,615	69,380
Facility Fees	728,925	734,600	-	-
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800
Interfund Services	76,558	74,758	84,926	89,165
Investment Earnings	-	-	-	(180)
Capital Grants	-	-	80,000	80,000
Proceeds from Capital Asset Dispositions	453	23,663	-	-
Transfers In	-	-	2,972	-
TOTAL SOURCES	873,685	872,192	258,413	268,265
USES				
Salaries and Wages	301,629	317,963	365,679	389,819
Employee Fringe	64,420.54	76,040.71	89,419.12	95,580.93
Total Personnel Cost	366,049.74	394,003.26	455,098.12	485,399.93
Professional Services	78,356	1,184	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865
Insurance	12,060	12,892	13,800	14,500
Utilities	103,249	96,226	96,360	112,960
Central Services Cost	42,300	41,667	51,848	62,653
Capital Improvements	0	0	273,000	254,500
Debt Service	0	-20	2,972	3,005
Transfers Out	1,947,781	0	0	0
TOTAL USES	2,882,126	758,159	1,304,901	1,403,053
SOURCES(USES)	-2,008,441	114,033	-1,046,488	-1,134,788

Fund 370 - Parks

Row Labels	Account Description	Admin	Grand Total
		Column Labels 43 780	
Revenue			
Charges for Services	Rental Income	(69,380)	(69,380)
Facility Fee	Facility Fees	-	-
Facility Fee Total		-	-
Interfund	Interfund Services Operations	(89,165)	(89,165)
Interfund Total		(89,165)	(89,165)
Invest Inc.	Investment Earnings	180	180
Invest Inc. Total		180	180
Capital Grants	Capital Grants	(80,000)	(80,000)
Other Source Total		-	-
Operating Grants	Intergovernmental	(17,800)	(17,800)
Operating Grants Total		(17,800)	(17,800)
Misc. Rev.	Operating Contributions	(12,100)	(12,100)
Misc. Rev. Total		(12,100)	(12,100)
Transfers	In	-	-
Transfers Total		-	-
Revenue Total		(268,265)	(268,265)
Expense			
Wages	Regular Earnings	380,528	380,528
	Other Earnings	9,291	9,291
	Retirement Fringe Ben	23,639	23,639
	Vision Fringe Ben	168	168
	Life Ins Fringe Ben	251	251
	Disability Fringe Ben	687	687
	Unemployment Fringe Ben	5,931	5,931
	Work Comp Fringe Ben	9,744	9,744
Benefits Total		95,581	95,581
Professional Services	Audit	1,170	1,170
Professional Services Total		1,170	1,170
Services & Supplies	Computer License & Fees	2,385	2,385
	Contractual Services	15,045	15,045
	Dues & Subscriptions	1,010	1,010
	Employee Recruit & Retain	1,160	1,160
	Operating	74,305	74,305

Fund 370 - Parks

Row Labels	Account Description	Admin	
		Column Labels	
		43	Grand Total
		780	
	Fuel	13,970	13,970
	Uniforms	5,255	5,255
	Permits & Fees	460	460
	Rental & Lease	8,050	8,050
	Repairs & Maintenance	141,000	141,000
	R& M General	45,825	45,825
	R&M Preventative	4,200	4,200
	Snow Removal	2,730	2,730
	Fleet Maintenance Services	63,960	63,960
	Security	17,070	17,070
	Training & Education	3,050	3,050
	Travel & Conferences	-	-
Insurance	General Liability	14,500	14,500
Insurance Total		14,500	14,500
Utilities	Electricity	12,530	12,530
	Heating	2,465	2,465
	Water & Sewer	49,355	49,355
	Telephone	15,330	15,330
Utilities Total		112,960	112,960
Central Services Cost	Central Services Cost Allocation	62,653	62,653
Central Services Cost Total		62,653	62,653
Capital Expend.	Capital Improvements	254,500	254,500
Capital Expend. Total		254,500	254,500
Debt Service	Principal	2,972	2,972
	Interest	33	33
Debt Service Total		3,005	3,005
Expense Total		1,403,053	1,403,053
Grand Total		1,134,788	1,134,788

Baseline Budgets – TENNIS (380)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	133,786	156,631	181,048	190,105
Facility Fees	114,662	115,555	-	-
TOTAL OPERATING INCOME	248,449	272,186	181,048	190,105
OPERATING EXPENSE				
Salaries and Wages	128,410	129,469	115,464	128,304
Employee Fringe	24,118	22,018	24,203	26,224
Total Personnel Cost	152,528	151,487	139,667	154,528
Professional Services	570	593	585	585
Services and Supplies	66,982	68,485	85,925	87,670
Insurance	3,202	3,426	3,700	3,900
Utilities	7,682	8,832	9,610	11,670
Cost of Goods Sold	10,278	6,223	10,435	10,960
Central Services Cost	12,700.00	10,014.00	13,681.00	15,186.00
Depreciation	28,462.55	32,337.08	61,700.00	70,608.00
TOTAL OPERATING EXPENSE	282,404.37	281,397.22	325,302.48	355,107.40
NET INCOME (EXPENSE)	-33,956	-9,211	-144,254	-165,002
NON OPERATING INCOME				
Investment Earnings	0	0	0	-2,352
Proceeds from Capital Asset Dispositions	0	-3,639	0	0
TOTAL NON OPERATING INCOME	0	-3,639	0	-2,352
NON OPERATING EXPENSE				
Debt Service Interest	0	-195	44	14
TOTAL NON OPERATING EXPENSE	0	-195	44	14
INCOME(EXPENSE) BEFORE TRANSFERS	-33,956	-12,656	-144,298	-167,368
TRANSFERS				
Transfers In	0	0	1,291	0
Transfers Out	235,067	0	0	0
TOTAL TRANSFERS	-235,067	0	1,291	0
CHANGE IN NET POSITION	-269,023.06	-12,655.55	-143,007.48	-167,368.40

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	133,786	156,631	181,048	190,105
Facility Fees	114,662	115,555	-	-
Investment Earnings	-	-	-	(2,352)
Proceeds from Capital Asset Dispositions	-	(3,639)	-	-
Transfers In	-	-	1,291	-
TOTAL SOURCES	248,449	268,547	182,339	187,753
OPERATING USES				
Salaries and Wages	128,410	129,469	115,464	128,304
Employee Fringe	24,118	22,018	24,203	26,224
Total Personnel Cost	152,528	151,487	139,667	154,528
Professional Services	570	593	585	585
Services and Supplies	66,981.74	68,484.81	85,925.00	87,670.00
Insurance	3,202.32	3,426.30	3,700.00	3,900.00
Utilities	7,681.72	8,832.46	9,610.00	11,670.00
Cost of Goods Sold	10,278	6,223	10,435	10,960
Central Services Cost	12,700	10,014	13,681	15,186
Capital Improvements	0	0	0	0
Debt Service	0	-195	1,291	1,304
Transfers Out	235,067	0	0	0
TOTAL USES	489,009	248,866	264,893	285,803
SOURCES(USES)	-240,561	19,682	-82,554	-98,050

Fund 380 Tennis

Row Labels	Account Description	Services Marketing		Grand Total
		Column		
		45	980	
		880	980	
Revenue				
Charges for Services	Passes	(63,025)		(63,025)
	Admissions & Fees	(12,885)		(12,885)
	Program Registration	(26,145)		(26,145)
	Sponsorships	(1,575)		(1,575)
	Employee Allowances	(425)		(425)
	Promotional Discounts	3,890		3,890
	Merchandise Sales	(14,925)		(14,925)
	Personal Services	(63,920)		(63,920)
	Beer Sales	(8,845)		(8,845)
	Wine Sales	(1,500)		(1,500)
	Liquor Sales	(750)		(750)
Charges for Services Total		(190,105)		(190,105)
Facility Fee	Facility Fees	-		-
Facility Fee Total		-		-
Metrics Revenue Type	Visits	(14,683)		(14,683)
	METRIC CONTRA CLEARING	14,683		14,683
Transfers	In	-		-
Transfers Total		-		-
Revenue Total		(187,753)		(187,753)
Expense				
Wages	Regular Earnings	98,756		98,756
	Dental Fringe Ben	375		375
	Vision Fringe Ben	46		46
	Life Ins Fringe Ben	42		42
	Disability Fringe Ben	162		162
	Unemployment Fringe Ben	1,943		1,943
	Work Comp Fringe Ben	3,193		3,193
Benefits Total		26,224		26,224
Professional Services	Audit	585		585
Professional Services Total		585		585
Services & Supplies	Advertising - Paid	-	1,050	1,050
	Computer License & Fees	30		30
	Contractual Services	120		120
	Dues & Subscriptions	530		530

Fund 380 Tennis

Row Labels	Account Description	Services Marketing		Grand Total
		Column Labels		
		45 880	980	
Services & Supplies	Employee Recruit & Retain	525		525
	Uniforms	630		630
	Permits & Fees	395		395
	Postage	100		100
	Repairs & Maintenance	5,000		5,000
	R& M General	16,185		16,185
	BLDGS Maintenance Services	30,670		30,670
	Security	1,100		1,100
Services & Supplies Total		82,520	5,150	87,670
Insurance	General Liability	3,900		3,900
	Water & Sewer	7,245		7,245
	Cable TV	810		810
	Telephone	990		990
Utilities Total		11,670		11,670
Cost of Goods Sold	Beer	2,215		2,215
	Wine	600		600
	Liquor	155		155
	Merchandise for resale	7,465		7,465
	Personal Services Contracts	525		525
Cost of Goods Sold Total		10,960		10,960
Central Services Cost	Central Services Cost Allocation	15,186		15,186
Central Services Cost Total		15,186		15,186
Capital Expend.	Capital Improvements	-		-
Capital Expend. Total		-		-
Debt Service	Principal	1,290		1,290
	Interest	14		14
Debt Service Total		1,304		1,304
Expense Total		280,653	5,150	285,803
Grand Total		92,900	5,150	98,050

Baseline Budgets – BEACHES (390)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735
OPERATING EXPENSE				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,541	362,416	847,156	792,530
Insurance	29,533	36,760	39,300	41,300
Utilities	131,362	119,172	139,064	121,645
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500.00	96,338.00	118,680.00	139,628.00
Depreciation	236,888.90	216,533.74	249,000.00	184,260.00
TOTAL OPERATING EXPENSE	2,028,137.90	1,916,955.01	2,626,833.77	2,697,946.80
NET INCOME (EXPENSE)	558,261	-428,576	3,534,306	-366,212
NON OPERATING INCOME				
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	0	-43,609	0	0
TOTAL NON OPERATING INCOME	28,422	-42,974	5,625	11,400
NON OPERATING EXPENSE				
Debt Service Interest	0	-42	210	70
TOTAL NON OPERATING EXPENSE	0	-42	210	70
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	-471,509	3,539,721	-354,882
TRANSFERS				
Transfers In	13,125	0	0	0
Transfers Out	88,299	0	0	0
TOTAL TRANSFERS	-75,174	0	0	0
CHANGE IN NET POSITION	511,510.01	-471,508.57	3,539,721.23	-354,881.80

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	-	(43,609)	-	-
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,445,405	6,166,765	2,343,135
USES				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,540.81	362,415.91	639,715.50	792,530.00
Insurance	29,532.52	36,760.08	39,300.00	41,300.00
Utilities	131,362.10	119,171.80	139,064.00	121,645.00
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500	96,338	118,680	139,628
Capital Improvements	0	0	3,419,060	182,500
Debt Service	0	-42	6,296	6,365
Transfers Out	88,299	0	0	0
TOTAL USES	1,879,548	1,700,380	5,595,750	2,702,552
SOURCES(USES)	748,399	-254,975	571,015	-359,417

Fund 390 - Beach

		IB F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	
		Column								
		Labels								
		38	39							Grand Total
Row Labels	Account Description	530	530	710	750	760	780	850	990	
Revenue										
Charges for Services	Admissions & Fees								(952,350)	(952,350)
	Program Registration							(27,300)		(27,300)
	Rental Income								(184,485)	(184,485)
	Concessions				(16,280)	(33,060)				(49,340)
	Parcel Owner Allowances	320	320							640
	Food Sales	(181,650)	(181,650)							(363,300)
Facility Fee	Facility Fees								(1,394,640)	(1,394,640)
Invest Inc.	Investment Earnings								(11,400)	(11,400)
Metrics Revenue Type	Visits								(191,849)	(191,849)
	METRIC CONTRA CLEARING								191,849	191,849
Metrics Revenue Type Total									-	-
Other Source	Funded Cap Res - Established								-	-
Other Source Total									-	-
	Retirement Fringe Benefits	1,554	1,554							3,108
	Medical Fringe Ben			6,396			25,594	20,765	3,315	56,070
	Dental Fringe Benefits	143	143							287
	Vision Fringe Ben			57			183	168	27	435
	Vision Fringe Benefits	16	16							33
	Disability Fringe Ben			109			777	545	87	1,518
	Unemployment fringe Benefits	829	810							1,639
	Work Comp Fringe Ben			6,233			9,538	7,237	1,103	24,111
	Work comp Fringe Benefits	1,384	1,351							2,735
Benefits Total		11,102	10,953	40,246			100,476	76,114	9,201	248,092
Professional Services	Legal								12,000	12,000
	Audit								5,850	5,850
Professional Services Total									17,850	17,850
Services & Supplies	Banking Fees & Processing	3,000	3,370						22,915	29,285
	Computer & IT Small Equip			1,575						1,575
	Computer License & Fees						1,755		1,260	3,015
	Contractual Services						9,740		47,375	57,115
	Dues & Subscriptions						805			805
	Employee Recruit & Retain			690			1,160	630		2,480
	Employee Recruitment & Retention	630	630							1,260
	Office Supplies	525	525						3,160	4,210
	Operating	12,285	12,180	4,945			51,470	64,870	5,250	151,000
	Fuel						10,090		660	10,750

Fund 390 - Beach

Row Labels	Account Description	IB F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	Grand Total
		Column Labels								
		38	39	710	750	760	780	850	990	
		530	530	710	750	760	780	850	990	
Services & Supplies	Chemical	945	945					8,295		10,185
	Uniforms	525	525	3,150			5,255	3,150		12,605
	Small Equipment	1,575	1,575				4,255	735	22,050	30,190
	Permits & Fees	1,160	1,160			965	940	2,305	55	6,585
	Rental & Lease						29,365		17,820	47,185
	Repairs & Maintenance								166,500	166,500
	Snow Removal						7,140			7,140
	ENGINEERING Services								6,300	6,300
	BLDGS Maintenance Services	16,265	15,615						97,695	129,575
	Security	320	420						1,380	2,120
	Travel & Conferences			1,550			-			1,550
Services & Supplies Total		37,340	37,055	13,205	965	940	221,560	81,485	399,980	792,530
Insurance	General Liability								41,300	41,300
Insurance Total									41,300	41,300
Utilities	Electricity	600	600						13,100	14,300
	Heating	800	2,580						2,565	5,945
	Water & Sewer								43,550	43,550
	Trash						39,395			39,395
Utilities Total		1,400	3,180				51,890	80	65,095	121,645
Cost of Goods Sold	Food	51,660	53,865							105,525
Central Services Cost	Central Services Allocation Cs								139,628	139,628
Central Services Cost Total									139,628	139,628
Capital Expend.	Capital Improvements								182,500	182,500
Capital Expend. Total									182,500	182,500
Transfers	Interest								70	70
Transfers	Out								-	-
Transfers Total									-	-
Expense Total		156,698	158,937	303,117	965	940	755,345	447,125	879,425	2,702,552
Grand Total		(21,687)	(19,448)	303,117	(15,315)	(32,120)	755,345	419,825	(1,030,300)	359,417

Baseline Budgets – INTERNAL SERVICES (400)

Fleet / Engineering / Buildings

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	2,623,819	2,417,505	3,218,226	3,288,331
Investment Earnings	-	-	-	(456)
Transfers In	-	-	-	-
TOTAL SOURCES	2,623,819	2,417,505	3,218,226	3,287,875
USES				
Salaries and Wages	1,328,058	1,187,709	1,467,833	1,654,213
Employee Fringe	648,617	601,345	767,855	830,948
Total Personnel Cost	1,976,675	1,789,053	2,235,688	2,485,161
Professional Services	-	-	9,000	9,000
Services and Supplies	763,514	726,776	902,212	882,625
Insurance	13,687	14,809	15,800	16,600
Utilities	11,442.05	9,975.71	11,520.00	10,330.00
Cost of Goods Sold	0.00	0.00	0.00	0.00
Capital Improvements	0.00	0.00	0.00	30,000.00
TOTAL USES	2,765,318	2,540,614	3,174,220	3,433,716
SOURCES(USES)	-141,498	-123,109	44,006	-145,841

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710
Investment Earnings	-	-	-	108
TOTAL SOURCES	1,111,184	1,050,540	1,244,526	1,306,818
USES				
Salaries and Wages	503,181	478,698	560,523	638,218
Employee Fringe	276,552	256,695	317,959	337,435
Total Personnel Cost	779,733	735,393	878,482	975,653
Services and Supplies	379,712	324,442	376,441	395,105
Insurance	4,727	5,227	5,600	5,900
Utilities	1,721	1,494	1,680	1,665
Cost of Goods Sold	-	-	-	-
Capital Improvements	0.00	0.00	0.00	30,000.00
TOTAL USES	1,165,892.65	1,066,556.53	1,262,202.65	1,408,323.35
SOURCES(USES)	-54,709	-16,016	-17,677	-101,505

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	639,450	580,920	949,500	996,975
Investment Earnings	-	-	-	216
TOTAL SOURCES	639,450	580,920	949,500	997,191
USES				
Salaries and Wages	420,556	395,544	586,275	678,146
Employee Fringe	179,328	178,942	276,070	310,180
Total Personnel Cost	599,884	574,486	862,345	988,326
Professional Services	-	-	9,000	9,000
Services and Supplies	29,777	29,774	56,543	58,865
Insurance	3,693	3,949	4,200	4,400
Utilities	2,529	3,101	3,120	3,210
TOTAL USES	635,882.80	611,309.39	935,208.07	1,063,800.57
SOURCES(USES)	3,567.20	-30,389.39	14,291.93	-66,609.57

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	873,186	786,045	1,024,200	984,646
Investment Earnings	-	-	-	(780)
Transfers In	-	-	-	-
TOTAL SOURCES	873,186	786,045	1,024,200	983,866
USES				
Salaries and Wages	404,322	313,467	321,035	337,849
Employee Fringe	192,736	165,708	173,826	183,333
Total Personnel Cost	597,058	479,174	494,861	521,182
Services and Supplies	354,025	372,560	469,228	428,655
Insurance	5,267	5,633	6,000	6,300
Utilities	7,192	5,380	6,720	5,455
TOTAL USES	963,542.48	862,747.85	976,808.92	961,591.58
SOURCES(USES)	-90,356.88	-76,703.25	47,391.08	22,274.42

Fund 400 - Internal Services

Row Labels	Account Description	Fleet			Engineering	Buildings		Grand Total		
		Equipment Maintenance	Golf Equipment Maintenance	Ski Equipment Maintenance		Building Maintenance				
		51 900	910	920	51 Total 930	52 930	52 Total 930		53 940	53 Total
Revenue										
Interfund	Interfund Services Operations	(616,020)	(435,360)	(255,330)	(1,306,710)	(113,400)	(113,400)	(984,646)	(984,646)	(2,404,756)
	Interfund Services CIP					(883,575)	(883,575)	-	-	(883,575)
Interfund Total		(616,020)	(435,360)	(255,330)	(1,306,710)	(996,975)	(996,975)	(984,646)	(984,646)	(3,288,331)
Revenue Total		(616,020)	(435,360)	(255,330)	(1,306,710)	(997,191)	(997,191)	(983,866)	(983,866)	(3,287,767)
Expense										
Wages	Regular Earnings	626,990			626,990	676,923	676,923	335,376	335,376	1,639,289
Benefits	Taxes	50,983			50,983	54,467	54,467	26,883	26,883	132,333
	Dental Fringe Ben	9,180			9,180	7,260	7,260	5,559	5,559	21,999
	Vision Fringe Ben	980			980	804	804	621	621	2,405
	Life Ins Fringe Ben	1,189			1,189	1,260	1,260	628	628	3,077
	Disability Fringe Ben	3,157			3,157	3,346	3,346	1,671	1,671	8,174
	Unemployment Fringe Ben	10,002			10,002	10,684	10,684	5,268	5,268	25,954
	Work Comp Fringe Ben	15,952			15,952	16,952	16,952	8,453	8,453	41,357
Benefits Total		337,435			337,435	310,180	310,180	183,333	183,333	830,948
Professional Services	Professional Consultants					9,000	9,000			9,000
Professional Services Total						9,000	9,000			9,000
Services & Supplies	Advertising - Paid	-			-	1,575	1,575			1,575
	Computer License & Fees	1,260	1,050	1,050	3,360	19,425	19,425			22,785
	Contractual Services	51,450	15,005	9,450	75,905	4,410	4,410			80,315
	Discounts Earned									-
	Dues & Subscriptions					1,615	1,615			1,615
	Employee Recruit & Retain	760	525	420	1,705	1,155	1,155	950	950	3,810
	Office Supplies	640	305	410	1,355	745	745			2,100
	Operating	2,530	1,890	1,785	6,205	10,800	10,800	4,200	4,200	21,205
	Uniforms	2,310	1,260	630	4,200	1,050	1,050	3,150	3,150	8,400
	Tools	1,260	1,265	1,260	3,785			1,260	1,260	5,045
	Permits & Fees	1,000			1,000					1,000
	Postage					960	960			960
	Repair Parts	96,600	91,140	94,500	282,240					282,240
	R& M General	5,250	3,780	2,470	11,500					11,500
	R&M Preventative							187,285	187,285	187,285
	R&M Corrective							194,150	194,150	194,150
	Fleet Maintenance Services					3,960	3,960	26,340	26,340	30,300
	Training & Education	900	500	450	1,850	8,750	8,750	1,500	1,500	12,100
	Travel & Conferences	2,000			2,000	2,500	2,500	1,000	1,000	5,500
Services & Supplies Total		165,960	116,720	112,425	395,105	58,865	58,865	428,655	428,655	882,625

Fund 400 - Internal Services

Fund		Fleet			Engineering		Buildings		Grand Total		
		Equipment Maintenance	Golf		51 Total	52	52 Total	53			53 Total
			Equipment Maintenance	Ski Equipment Maintenance							
Row Labels	Account Description	Column Labels 51 900	910	920	930	940	940	940	940		
Insurance	General Liability	5,900			5,900	4,400	4,400	6,300	6,300	16,600	
Utilities	Telephone	1,005	660	-	1,665	3,210	3,210	5,455	5,455	10,330	
Utilities Total		1,005	660	-	1,665	3,210	3,210	5,455	5,455	10,330	
Capital Expend.	Capital Improvements	30,000			30,000			-	-	30,000	
Capital Expend. Total		30,000			30,000			-	-	30,000	
Expense Total		1,178,518	117,380	112,425	1,408,323	1,063,801	1,063,801	961,592	961,592	3,433,716	
Grand Total		562,498	(317,980)	(142,905)	101,613	66,610	66,610	(22,274)	(22,274)	145,949	