

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Ad Valorem Property Tax	1,706,172	1,760,049	1,873,949	2,008,289	2,088,600	2,088,600		
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600	2,176,600		
Charges for Services	29,502,929	29,643,245	32,196,160	35,353,526	38,125,000	38,565,177		
Facility Fees	6,740,884	6,537,640	6,090,680	6,249,540	6,193,644	6,207,787		
Rents	-	-	-	12,100	12,100	12,100		
Intergovernmental - Operating Grants	52,244	95,294	70,963	139,875	139,875	117,784		
Interfund Services	2,867,876	2,629,169	2,867,119	3,826,605	4,131,400	3,778,771		
Central Services Revenue	1,367,400	-	-	-	-	-		
Non Operating Income/Leases	116,041	371,409	132,925	129,074	132,900	128,950		
Investment Earnings	885,434	107,275	(110,920)	105,948	105,948	105,948		
Capital Grants	1,637,399	88,505	47,927	25,535,000	-	-		
Proceeds from Capital Asset Dispositions	241,498	(216,463)	433,274	-	-	-		
Funded Capital Resources	-	-	2,172	-	-	-		
Transfers In	5,831,684	-	380,426	1,000,000	-	-		
TOTAL SOURCES	52,686,217	42,957,482	46,053,491	76,452,842	53,106,067	53,181,717		
USES								
Salaries and Wages	13,289,741	13,040,045	14,086,695	17,719,331	18,817,086	18,210,206		
Employee Fringe	4,902,940	5,057,955	5,202,243	7,218,710	7,682,222	7,554,292		
Total Personnel Cost	18,192,682	18,098,000	19,288,938	24,938,041	26,499,308	25,764,498		
Professional Services	902,836	1,129,315	564,930	702,800	602,800	615,400		
Services and Supplies	8,581,258	7,586,475	10,166,065	11,894,506	12,476,500	11,899,952		
Insurance	644,590	667,548	764,612	764,900	900,500	894,800		
Utilities	2,266,707	2,183,288	2,281,832	2,515,493	2,419,400	2,631,576		
Cost of Goods Sold	1,476,211	1,133,956	1,317,328	1,808,069	1,898,700	1,993,305		
Central Services Cost	1,367,400	-	-	-	-	-		
Other Uses	-	-	596,257	-	-	-		
Defensible Space	195,752	200,000	155,939	200,000	210,000	200,000		
Capital Improvements	7,064,611	6,594,946	6,024,216	44,748,400	25,363,000	32,044,200		
Debt Service	1,026,471	1,022,293	1,024,394	1,040,362	282,030	282,030		
Extraordinary	1,359,736	-	-	100,000	100,000	100,000		
Transfers Out	5,831,684	-	380,426	1,000,000	-	-		
TOTAL USES	48,909,937	38,615,820	42,564,938	89,712,570	70,752,238	76,425,760		
SOURCES(USES)	3,776,281	4,341,661	3,488,552	(13,259,728)	(17,646,171)	(23,244,043)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	12,396,967	12,711,165	12,885,588	14,289,893	15,903,480	16,034,772		
Intergovernmental - Operating Grants	-	39,857	22,138	-	-	-		
Interfund Services	167,499	119,895	122,384	236,500	240,500	170,714		
TOTAL OPERATING INCOME	12,564,466	12,870,918	13,030,110	14,526,393	16,143,980	16,205,486		
OPERATING EXPENSE								
Salaries and Wages	2,869,748	2,844,275	2,878,173	3,762,672	3,822,620	3,822,626		
Employee Fringe	1,281,735	1,357,142	1,332,264	1,891,008	1,962,348	2,005,122		
Total Personnel Cost	4,151,482	4,201,417	4,210,438	5,653,680	5,784,968	5,827,748		
Professional Services	221,815	227,259	175,021	167,050	117,050	172,050		
Services and Supplies	2,110,209	2,030,188	2,971,167	3,733,100	3,613,400	3,871,843		
Insurance	185,410	197,331	211,382	221,900	261,200	261,200		
Utilities	894,515	815,167	931,759	958,691	899,600	1,112,376		
Cost of Goods Sold	4,815	7,125	10,212	-	-	-		
Central Services Cost	353,700	356,440	445,092	-	312,139	927,931		
Defensible Space	97,876	100,000	77,969	100,000	105,000	100,000		
Depreciation	3,367,362	3,264,581	3,285,127	3,188,160	3,125,700	3,125,700		
TOTAL OPERATING EXPENSE	11,387,184	11,199,509	12,318,166	14,022,581	14,219,057	15,398,848		
NET INCOME (EXPENSE)	1,177,282	1,671,409	711,943	503,812	1,924,923	806,638		
NON OPERATING INCOME								
Non Operating Income/Leases	-	-	500	-	-	-		
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688	41,688		
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	9,096	-	-	-		
TOTAL NON OPERATING INCOME	279,041	(119,699)	(47,690)	41,688	41,688	41,688		
NON OPERATING EXPENSE								
Debt Service Interest	111,838	96,914	81,563	73,728	52,593	52,593		
TOTAL NON OPERATING EXPENSE	111,838	96,914	81,563	73,728	52,593	52,593		
INCOME(EXPENSE) BEFORE TRANSFERS	1,344,484	1,454,797	582,690	471,772	1,914,018	795,733		
TRANSFERS								
Transfers In	45,000	-	-	1,000,000	-	-		
Transfers Out	-	-	-	-	-	-		
TOTAL TRANSFERS	45,000	-	-	1,000,000	-	-		
CHANGE IN NET POSITION	1,389,484	1,454,797	582,690	1,471,772	1,914,018	795,733		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	5,003,461	5,270,749	5,957,177	5,957,177	6,540,650	6,690,913		
Interfund Services	167,499	119,895	236,500	236,500	240,500	170,714		
TOTAL OPERATING INCOME	5,170,959	5,390,644	6,193,677	6,193,677	6,781,150	6,861,627		
OPERATING EXPENSE								
Salaries and Wages	1,320,915	1,307,423	1,615,656	1,615,656	1,628,147	1,647,690		
Employee Fringe	588,688	628,998	828,765	828,765	856,614	899,484		
Total Personnel Cost	1,909,603	1,936,421	2,444,421	2,444,421	2,484,761	2,547,174		
Professional Services	43,630	142,668	80,350	80,350	55,350	83,350		
Services and Supplies	1,067,053	1,056,860	2,261,988	2,261,988	1,788,300	2,329,635		
Insurance	101,893	108,422	121,900	121,900	143,500	143,500		
Utilities	444,195	424,962	474,748	474,748	454,100	564,880		
Cost of Goods Sold	4,815	7,125	-	-	-	-		
Central Services Cost	173,850	175,220	-	-	-	445,406		
Defensible Space	48,938	50,000	50,000	50,000	52,500	50,000		
Depreciation	1,732,667	1,716,753	1,647,384	1,647,384	1,595,400	1,595,400		
TOTAL OPERATING EXPENSE	5,526,644	5,618,430	7,080,791	7,080,791	6,573,911	7,759,345		
NET INCOME (EXPENSE)	(355,685)	(227,786)	(887,114)	(887,114)	207,239	(897,718)		
NON OPERATING INCOME								
Investment Earnings	4,002	665	20,844	20,844	20,844	20,844		
Proceeds from Capital Asset Dispositions	(9,004)	16,160	-	-	-	-		
TOTAL NON OPERATING INCOME	(5,003)	16,825	20,844	20,844	20,844	20,844		
NON OPERATING EXPENSE								
Debt Service Interest	67,151	60,716	50,732	50,732	40,336	40,336		
TOTAL NON OPERATING EXPENSE	67,151	60,716	50,732	50,732	40,336	40,336		
INCOME(EXPENSE) BEFORE TRANSFERS	(427,839)	(271,677)	(917,002)	(917,002)	187,747	(917,209)		
TRANSFERS								
Transfers In	22,500	-	-	-	-	-		
Transfers Out	(174,632)	(194,622)	(614,135)	(614,135)	(667,471)	-		
TOTAL TRANSFERS	197,132	194,622	614,135	614,135	(667,471)	-		
CHANGE IN NET POSITION	(230,707)	(77,055)	(302,867)	(302,867)	855,218	(917,209)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	6,926,282	6,934,096	7,084,503	7,816,716	8,829,030	8,810,459		
TOTAL OPERATING INCOME	6,926,282	6,934,096	7,084,503	7,816,716	8,829,030	8,810,459		
OPERATING EXPENSE								
Salaries and Wages	1,363,014	1,372,416	1,392,491	1,907,639	1,941,798	1,941,798		
Employee Fringe	614,060	650,301	636,994	952,450	989,306	995,012		
Total Personnel Cost	1,977,074	2,022,717	2,029,484	2,860,089	2,931,104	2,936,810		
Professional Services	178,185	65,954	87,940	86,700	61,700	88,700		
Services and Supplies	895,625	803,209	1,601,600	1,241,186	1,588,100	1,284,490		
Insurance	83,517	88,909	95,272	100,000	117,700	117,700		
Utilities	448,426	388,276	451,533	481,963	443,500	545,496		
Central Services Cost	173,850	175,220	224,172	-	270,121	417,569		
Defensible Space	48,938	50,000	38,984	50,000	52,500	50,000		
Depreciation	1,634,695	1,547,828	1,569,985	1,540,776	1,530,300	1,530,300		
TOTAL OPERATING EXPENSE	5,440,309	5,142,113	6,098,971	6,360,714	6,995,025	6,971,065		
NET INCOME (EXPENSE)	1,485,973	1,791,983	985,532	1,456,002	1,834,005	1,839,394		
NON OPERATING INCOME								
Non Operating Income/Leases	-	-	500	-	-	-		
Investment Earnings	294,224	33,016	(27,455)	20,844	20,844	20,844		
Proceeds from Capital Asset Dispositions	(10,180)	(169,540)	4,275	-	-	-		
TOTAL NON OPERATING INCOME	284,044	(136,523)	(22,680)	20,844	20,844	20,844		
NON OPERATING EXPENSE								
Debt Service Interest	44,687	36,198	27,460	22,996	12,257	12,257		
TOTAL NON OPERATING EXPENSE	44,687	36,198	27,460	22,996	12,257	12,257		
INCOME(EXPENSE) BEFORE TRANSFERS	1,725,330	1,619,262	935,392	1,453,850	1,842,592	1,847,981		
TRANSFERS								
Transfers In	22,500	-	-	1,000,000	-	-		
Transfers Out	174,632	194,622	150,743	614,135	-	-		
TOTAL TRANSFERS	(152,132)	(194,622)	(150,743)	385,866	-	-		
CHANGE IN NET POSITION	1,573,198	1,424,639	784,648	1,839,715	1,842,592	1,847,981		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	21,563,900	21,408,845		
Facility Fees	5,774,067	1,735,612	830,977	3,692,700	2,643,576	-		
Rents	-	-	-	12,100	139,875	116,984		
Intergovernmental - Operating Grants	52,244	53,997	46,825	139,875	129,100	14,985		
Interfund Services	76,558	91,769	149,813	123,002	12,100	-		
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,588,062	24,404,900	24,488,551	21,540,814		
OPERATING EXPENSE								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,335,127	8,350,185		
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,083,857	2,842,357		
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,418,984	11,192,542		
Professional Services	380,719	35,770	26,689	41,425	41,425	40,255		
Services and Supplies	4,802,036	3,625,079	4,941,073	5,485,729	5,761,200	4,803,379		
Insurance	367,719	367,254	442,932	427,200	503,000	485,900		
Utilities	1,125,630	1,129,611	1,125,484	1,300,863	1,285,800	1,166,000		
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700	1,852,905		
Central Services Cost	903,200	882,970	999,760	1,178,206	1,282,927	1,884,691		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Depreciation	2,938,157	2,916,601	2,960,294	2,711,592	2,708,400	2,445,100		
TOTAL OPERATING EXPENSE	20,189,368	18,205,789	20,916,816	24,398,051	26,005,436	23,970,772		
NET INCOME (EXPENSE)	1,198,929	(231,899)	(1,328,754)	6,849	(1,516,885)	(2,429,958)		
NON OPERATING INCOME								
Other Sources	-	-	2,172	-	-	-		
Non Operating Leases	116,041	119,697	176,871	129,074	132,900	128,950		
Investment Earnings	126,143	4,472	(62,788)	40,008	40,008	40,188		
Capital Grants	-	-	47,927	25,535,000	-	-		
Proceeds from Capital Asset Dispositions	270,761	(28,518)	424,177	-	-	-		
TOTAL NON OPERATING INCOME	512,945	95,650	588,359	25,704,082	172,908	169,138		
NON OPERATING EXPENSE								
Debt Service Interest	-	(2,728)	10,848	6,157	-	-		
Amortization	-	3,358	1,679	-	-	-		
TOTAL NON OPERATING EXPENSE	-	630	12,527	6,157	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,874	(136,878)	(752,921)	25,704,774	(1,343,977)	(2,260,820)		
TRANSFERS								
Transfers In	241,875	-	380,426	-	-	-		
Transfers Out	5,443,385	-	380,426	-	-	-		
TOTAL TRANSFERS	(5,201,510)	-	-	-	-	-		
CHANGE IN NET POSITION	(3,489,636)	(136,878)	(753,414)	25,704,774	(1,343,977)	(2,260,820)		

Facility Fee (Baseline Allocation)
CHANGE IN NET POSITION w/ Facility Fee

2,984,619
723,799

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	21,563,900	21,408,845		
Facility Fees	5,774,067	1,735,612	830,977	3,692,700	2,643,576	-		
Rents	-	-	-	12,100	12,100	-		
Intergovernmental - Operating Grants	52,244	53,997	46,825	139,875	139,875	116,984		
Interfund Services	76,558	91,769	149,813	123,002	129,100	14,985		
Non Operating Leases	116,041	119,697	176,871	129,074	132,900	128,950		
Investment Earnings	126,143	4,472	(62,788)	40,008	40,008	40,188		
Capital Grants	-	-	47,927	25,535,000	-	-		
Other Sources	-	-	2,172	-	-	-		
Proceeds from Capital Asset Dispositions	270,761	(28,518)	424,177	-	-	-		
Funded Capital Resources	-	-	2,172	-	-	-		
Transfers In	241,875	-	380,426	-	-	-		
TOTAL SOURCES	22,143,117	18,069,541	20,559,019	50,108,982	24,661,459	21,709,952		
USES								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,335,127	8,350,185		
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,083,857	2,842,357		
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,418,984	11,192,542		
Professional Services	380,719	35,770	26,689	41,425	41,425	40,255		
Services and Supplies	4,802,036	3,625,079	4,941,073	5,485,729	5,761,200	4,803,379		
Insurance	367,719	367,254	442,932	427,200	503,000	485,900		
Utilities	1,125,630	1,129,611	1,125,484	1,300,863	1,285,800	1,166,000		
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700	1,852,905		
Central Services Cost	903,200	882,970	999,760	1,178,206	1,282,927	1,884,691		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Capital Improvements	-	-	1,993,406	28,041,700	5,294,500	3,456,700		
Debt Service	-	(2,728)	382,762	390,862	-	-		
Transfers Out	5,443,385	-	380,426	-	-	-		
TOTAL USES	22,694,596	15,286,460	20,713,116	50,119,021	28,591,536	24,982,372		
SOURCES(USES)	(551,479)	2,783,081	(154,097)	(10,039)	(3,930,077)	(3,272,420)		

Facility Fee (Baseline Allocation)
SOURCES(USES) w/ Facility Fee

2,984,619
(287,801)

46 (a)

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

Service Metrics

Service Measure Units	Actuals:	Actuals	Actuals	Budget	Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY2023-24</u>
<u>Ski Season</u>					
Opening Date	12/7/2019	12/7/2020	12/16/2021	12/8/2022	12/7/2023
Closing Date	3/15/2020	4/18/2021	4/3/2022	4/9/2023	4/14/2024
Operating Days	100	133	108	123	130
Skier Visits	99,424	126,638	91,489	130,000	130,000
PPH Lift Tickets	7,950	9,869	7,835	9,000	9,000
PPH Season Passes YTD	2,662	4,117	4,383	3,785	3,900
Non PPH Season Passes YTD	3,445	4,640	4,116	3,830	4,195
Lift Tickets	46,144	39,815	41,593	42,517	42,517
Food & Beverage Guest Checks	76,359	52,158	60,914	93,700	93,700
Rental Equipment Units	22,913	22,443	17,828	28,300	28,300
Child Ski Center Lessons Taught	5,209	2,707	4,948	5,450	5,450
Ski and Ride Center Lessons Taught	9,234	7,445	8,667	10,850	10,850

Budget Highlights

Revenue/Sources

Staff has provided annual increases market rate increases to appropriate revenue sources although further revenue adjustments to admissions and fees within season passes and daily lift ticket are forth coming, as rates per Board policy 6.2.0 have not been approved at this time.

Personnel/Staffing

Personnel wage preliminary budgets have been updated for the seasonal front line staff to include an increase of \$4.00 an hour from the approved FY2023 salary and wage budget. The budget reflects a current rate of \$18.00 an hour for the front line personnel while preliminary allocations of \$21.00 an hour have been included. Staff will note that the current rate of pay for ski front line staff is \$20.00 an hour, which matches other ski area within the Tahoe area.

Personnel budgets reflect 76.92 FTE's at the ski venue for a total of 159,989.44 forecasted hours work. Of those hours, 40,655 are allocated to full time year round and salaried seasonal managers. The approximate 119,333 remaining staff hours are forecasted to be worked by seasonal positions throughout the ski venue.

Staff will note that a salary grade adjustment to the Mountain Operations Managers position has been included in the preliminary budget. The current salary grade for this position is a (grade-31) with an increase to salary (grade-33) identified. The position will now be Ski Operations Manager and include more responsibilities and direction to learn

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

Budget

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

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Budget</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023/24</u>
<u>Financial Highlights</u>						
<u>Sources</u>						
	2,193,094	2,275,766	1,174,132	27,203,139	1,742,000	1,630,847
<u>Uses</u>						
Personnel	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,601,713
Non Personnel	1,109,123	697,645	1,378,251	26,595,303	1,124,137	1,602,475
	<u>2,487,745</u>	<u>1,938,396</u>	<u>2,798,874</u>	<u>28,291,979</u>	<u>2,934,417</u>	<u>3,204,188</u>

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

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

Budget Highlights

Revenue/Sources

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

Staffing

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

Programming

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

Capital

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

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

Contract Services

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

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

Overview

The Community Services Administration operation is available 363 days a year and operates primarily out of the Recreation Counter at the Recreation Center. Administration Services related to the District’s Recreation Privileges are offered from 6am – 8pm, Monday – Friday and 7am – 7pm on Saturday and 7am to 5pm on Sunday.

Services Provided

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

Budget/Staffing Summary

Strategic Plan Initiatives

- Exceptional service delivery and communication while implementing and managing District policies and restrictions (Long Range Principle #1 - Service, #2 – Resources and Environment, #6 - Communication, #7 - Governance)

	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>	<u>Preliminary FY2023-24</u>
<u>Financial Highlights</u>						
<u>Sources</u>	4,503,250	888,376	881,127	507,849	646,548	2,748,491
<u>Uses</u>						
Personnel	191,472	208,934	253,934	287,961	310,840	270,951
Non Personnel	119,626	168,622	527,947	217,635	271,708	257,802
	<u>311,097</u>	<u>377,556</u>	<u>781,881</u>	<u>505,596</u>	<u>582,548</u>	<u>528,753</u>

Staffing

FTE's*	2.5	3.3	3.8	3.8	3.8	3.8
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*Based on budget

- Fiscal responsibility (Long Range Principle #3 - Finance)
- Reorganization of the staffing model providing for better retention and growth opportunity(Long Range Principle #4 - Workforce)

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	(590,712)	(123,602)	(178,867)	(272,975)	(286,600)	(262,000)		
Facility Fees	4,766,677	1,009,230	830,977	754,952	907,276	-		
TOTAL OPERATING INCOME	4,175,965	885,628	652,109	481,977	620,676	(262,000)		
OPERATING EXPENSE								
Salaries and Wages	141,275	158,671	192,706	207,744	224,400	196,895		
Employee Fringe	50,197	50,263	61,228	80,217	86,440	74,056		
Total Personnel Cost	191,472	208,934	253,934	287,961	310,840	270,951		
Professional Services	212,044	925	-	-	-	-		
Services and Supplies	42,586	39,966	43,849	91,455	74,700	47,840		
Utilities	8,821	7,706	5,979	5,531	5,900	5,900		
Central Services Cost	19,800	20,025	19,722	20,649	22,108	40,062		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Depreciation	45,549	35,415	30,823	24,408	18,100	18,100		
TOTAL OPERATING EXPENSE	618,149	412,972	432,277	530,004	536,648	482,853		
NET INCOME (EXPENSE)	3,557,816	472,656	219,832	(48,027)	84,028	(744,853)		
NON OPERATING INCOME								
Investment Earnings	77,113	2,748	(24,509)	25,872	25,872	25,872		
Proceeds from Capital Asset Dispositions	8,297	-	253,528	-	-	-		
TOTAL NON OPERATING INCOME	85,410	2,748	229,018	25,872	25,872	25,872		
INCOME(EXPENSE) BEFORE TRANSFERS	3,643,226	475,405	448,850	(22,155)	109,900	(718,981)		
TRANSFERS								
Transfers In	241,875	-	-	-	-	-		
Transfers Out	(261,502)	-	380,426	-	-	-		
TOTAL TRANSFERS	503,377	-	(380,426)	-	-	-		
CHANGE IN NET POSITION	4,146,603	475,405	68,424	(22,155)	109,900	(718,981)		

Facility Fee (Baseline Allocation)

2,984,619

CHANGE IN NET POSITION w/ Facility Fee

2,265,638

97(a)

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	(590,712)	(123,602)	(178,867)	(272,975)	(286,600)	(262,000)		
Facility Fees	4,766,677	1,009,230	830,977	754,952	907,276	-		
Investment Earnings	77,113	2,748	(24,509)	25,872	25,872	25,872		
Proceeds from Capital Asset Dispositions	8,297	-	253,528	-	-	-		
Transfers In	241,875	-	-	-	-	-		
TOTAL SOURCES	4,503,250	888,376	881,127	507,849	646,548	(236,128)		
USES								
Salaries and Wages	141,275	158,671	192,706	207,744	224,400	196,895		
Employee Fringe	50,197	50,263	61,228	80,217	86,440	74,056		
Total Personnel Cost	191,472	208,934	253,934	287,961	310,840	270,951		
Professional Services	212,044	925	-	-	-	-		
Services and Supplies	42,586	39,966	43,849	91,455	74,700	47,840		
Utilities	8,821	7,706	5,979	5,531	5,900	5,900		
Central Services Cost	19,800	20,025	19,722	20,649	22,108	40,062		
Defensible Space	97,876	100,000	77,970	100,000	105,000	100,000		
Capital Improvements	-	-	-	-	64,000	64,000		
Transfers Out	(261,502)	-	380,426	-	-	-		
TOTAL USES	311,097	377,556	781,881	505,596	582,548	528,753		
SOURCES(USES)	4,192,152	510,820	99,247	2,253	64,000	(764,881)		

Facility Fee (Baseline Allocation)
SOURCES(USES) w/ Facility Fee

<u>2,984,619</u>
<u>2,219,738</u>

98(a)

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

Overview

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

Services Provided

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

Service Levels

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

Budget/Staffing Summary

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

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
<u>Financial Highlights</u>						
<u>Sources</u>	248,449	272,186	216,458	177,401	216,248	214,139
<u>Uses</u>						
Personnel	152,528	151,487	185,165	163,471	176,480	167,004
Non Personnel	336,482	97,378	127,786	131,603	207,504	208,655
	489,009	248,866	312,951	295,074	383,984	375,659
<u>Staffing</u>						
FTE's*	2.5	1.5	2.2	2.2	2.2	2.2

*Based on budget

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

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

Overview

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

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

Services Provided

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

Service Levels

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

Budget/Staffing Summary

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

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actual FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Beach Visits</u>	198,930	212,517	215,811	225,000	

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

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>	<u>Preliminary</u> <u>FY2023-24</u>
<u>Sources</u>	2,627,946	1,452,949	5,990,821	3,192,130	4,216,568	5,273,468
<u>Uses</u>						
Personnel	986,492	999,746	1,002,834	1,219,505	1,316,460	1,221,299
Non Personnel	893,056	700,634	3,815,937	1,411,935	6,499,384	7,810,247
	<u>1,879,548</u>	<u>1,700,380</u>	<u>4,818,771</u>	<u>2,631,439</u>	<u>7,815,844</u>	<u>9,031,546</u>
<u>Staffing</u>						
FTE's*	25.5	21.1	22.9	21.1	21.1	21.1

*Based on budget

Strategic Plan Initiatives

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

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

Budget Highlights

Revenue/Sources

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

Staffing

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

Operations and Maintenance

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

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

Capital

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

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

Beach Aquatics Programs 390.39.850

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100	1,071,200		
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068	3,223,168		
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,009,826	3,180,730	4,205,168	4,294,368		
OPERATING EXPENSE								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	948,389		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	236,910		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,185,299		
Professional Services	5,700	5,329	4,293	17,850	17,850	17,850		
Services and Supplies	432,541	362,416	350,475	591,409	897,300	620,219		
Insurance	29,533	36,760	39,371	41,300	48,600	48,600		
Utilities	131,362	119,172	103,507	128,817	113,100	110,600		
Cost of Goods Sold	95,122	80,661	1,652	-	-	140,400		
Central Services Cost	110,500	96,338	93,956	141,194	150,034	233,578		
Depreciation	236,889	215,035	188,686	184,260	297,000	297,000		
TOTAL OPERATING EXPENSE	2,028,138	1,915,456	1,784,774	2,324,334	2,840,344	2,653,546		
NET INCOME (EXPENSE)	558,261	(427,077)	4,225,052	856,396	1,364,824	1,640,822		
NON OPERATING INCOME								
Investment Earnings	28,422	635	(19,005)	11,400	11,400	11,400		
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-		
TOTAL NON OPERATING INCOME	28,422	(35,430)	(19,005)	11,400	11,400	11,400		
NON OPERATING EXPENSE								
Debt Service Interest	-	(42)	142	70	-	-		
Amortization	-	54	27	-	-	-		
TOTAL NON OPERATING EXPENSE	-	12	169	70	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(462,519)	4,205,878	867,726	1,376,224	1,652,222		
TRANSFERS								
Transfers In	13,125	-	-	-	-	-		
Transfers Out	88,299	-	-	-	-	-		
TOTAL TRANSFERS	(75,174)	-	-	-	-	-		
CHANGE IN NET POSITION	511,510	(462,519)	4,205,878	867,726	1,376,224	1,652,222		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100	1,071,200		
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068	-		
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,009,826	3,180,730	4,205,168	1,071,200		
OPERATING EXPENSE								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	948,389		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	236,910		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,185,299		
Professional Services	5,700	5,329	4,293	17,850	17,850	17,850		
Services and Supplies	432,541	362,416	350,475	591,409	897,300	620,219		
Insurance	29,533	36,760	39,371	41,300	48,600	48,600		
Utilities	131,362	119,172	103,507	128,817	113,100	110,600		
Cost of Goods Sold	95,122	80,661	1,652	-	-	140,400		
Central Services Cost	110,500	96,338	93,956	141,194	150,034	233,578		
Depreciation	236,889	215,035	188,686	184,260	297,000	297,000		
TOTAL OPERATING EXPENSE	2,028,138	1,915,456	1,784,774	2,324,334	2,840,344	2,653,546		
NET INCOME (EXPENSE)	558,261	(427,077)	4,225,052	856,396	1,364,824	(1,582,346)		
NON OPERATING INCOME								
Investment Earnings	28,422	635	(19,005)	11,400	11,400	11,400		
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-		
TOTAL NON OPERATING INCOME	28,422	(35,430)	(19,005)	11,400	11,400	11,400		
NON OPERATING EXPENSE								
Debt Service Interest	-	(42)	142	70	-	-		
Amortization	-	54	27	-	-	-		
TOTAL NON OPERATING EXPENSE	-	12	169	70	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(462,519)	4,205,878	867,726	1,376,224	(1,570,946)		
TRANSFERS								
Transfers In	13,125	-	-	-	-	-		
Transfers Out	88,299	-	-	-	-	-		
TOTAL TRANSFERS	(75,174)	-	-	-	-	-		
CHANGE IN NET POSITION	511,510	(462,519)	4,205,878	867,726	1,376,224	(1,570,946)		

Facility Fee (Baseline Allocation)
CHANGE IN NET POSITION w/ Facility Fee

3,223,168
1,652,222

112(a)

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100	1,071,200		
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068	3,223,168		
Investment Earnings	28,422	635	(19,005)	11,400	11,400	11,400		
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-		
Transfers In	13,125	-	-	-	-	-		
TOTAL SOURCES	2,627,946	1,452,949	5,990,821	3,192,130	4,216,568	4,305,768		
USES								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	948,389		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	236,910		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,185,299		
Professional Services	5,700	5,329	4,293	17,850	17,850	17,850		
Services and Supplies	432,541	362,416	350,475	591,409	897,300	620,219		
Insurance	29,533	36,760	39,371	41,300	48,600	48,600		
Utilities	131,362	119,172	103,507	128,817	113,100	113,100		
Cost of Goods Sold	95,122	80,661	1,652	-	-	140,400		
Central Services Cost	110,500	96,338	93,956	141,194	150,034	233,578		
Capital Improvements	-	-	3,216,455	485,000	5,272,500	6,672,500		
Debt Service	-	(42)	6,227	6,365	-	-		
Transfers Out	88,299	-	-	-	-	-		
TOTAL USES	1,879,548	1,700,380	4,818,771	2,631,439	7,815,844	9,031,546		
SOURCES(USES)	748,399	(247,431)	1,172,050	560,691	(3,599,276)	(4,725,778)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100	1,071,200		
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068	-		
Investment Earnings	28,422	635	(19,005)	11,400	11,400	11,400		
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-		
Transfers In	13,125	-	-	-	-	-		
TOTAL SOURCES	2,627,946	1,452,949	5,990,821	3,192,130	4,216,568	1,082,600		
USES								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	948,389		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	236,910		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,185,299		
Professional Services	5,700	5,329	4,293	17,850	17,850	17,850		
Services and Supplies	432,541	362,416	350,475	591,409	897,300	620,219		
Insurance	29,533	36,760	39,371	41,300	48,600	48,600		
Utilities	131,362	119,172	103,507	128,817	113,100	113,100		
Cost of Goods Sold	95,122	80,661	1,652	-	-	140,400		
Central Services Cost	110,500	96,338	93,956	141,194	150,034	233,578		
Capital Improvements	-	-	3,216,455	485,000	5,272,500	6,672,500		
Debt Service	-	(42)	6,227	6,365	-	-		
Transfers Out	88,299	-	-	-	-	-		
TOTAL USES	1,879,548	1,700,380	4,818,771	2,631,439	7,815,844	9,031,546		
SOURCES(USES)	748,399	(247,431)	1,172,050	560,691	(3,599,276)	(7,948,946)		

Facility Fee (Baseline Allocation)
SOURCES(USES) w/ Facility Fee

3,223,168
(4,725,778)

113(a)

BEACHES	Incline		IB		BC		BC		390 Total	
	Ski Beach	F&B	Incline Beach	Total	F&B	Hosts	Maint	Aquatics Admin		Total
Row Labels	790	530	790	38 Total	39	710	780	850	990	39 Total
Account Description	790	530	790	38 Total	39	710	780	850	990	39 Total
Revenue										
Ad Valorem										
Consolidated Tax										
Sales & Fees	(17,100)	(220,100)	(34,700)	(254,800)	(211,100)		(140,000)	(448,200)	(799,300)	(1,071,200)
Facility Fee								(3,223,168)	(3,223,168)	(3,223,168)
Operating Grants										
Interfund										
Misc. Rev.										
Invest Inc.										
Capital Grants									(11,400)	(11,400)
Revenue Total	(17,100)	(220,100)	(34,700)	(254,800)	(211,100)		(140,000)	(3,682,768)	(4,033,868)	(4,305,768)
Expense										
Wages	57,186		57,186	57,186	65,286	253,075	426,762	143,896	2,184	891,203
Benefits	6,659		6,659	6,659	7,201	40,910	125,971	48,143	8,026	230,251
Professional Services									17,850	17,850
Services & Supplies	1,000	42,675	1,000	43,675	41,125	13,820	229,676	95,485	182,938	563,044
Insurance									48,600	48,600
Utilities							42,300	200	68,200	113,100
Cost of Goods Sold		70,200		70,200	70,200					140,400
Central Services Cost									233,578	233,578
Defensible Space										
Capital Expend.										
Debt Service									6,672,500	6,672,500
Extraordinary										
Transfers										
Expense Total	1,000	176,720	1,000	177,720	186,212	307,805	824,709	287,724	7,233,876	8,840,326
Grand Total	(16,100)	(43,380)	(33,700)	(77,080)	(24,888)	307,805	824,709	147,724	3,551,108	4,806,458
										4,725,778