

M E M O R A N D U M

TO: Board of Trustees

THROUGH: Indra Winquest
General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: FY2023-24 Budget Workshop #3

DATE: April 5, 2023

Introduction

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

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

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

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

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

The working draft FY2023/24 Preliminary Budget being presented at tonight's Budget Workshop has been informed by specific direction provided by the Board of Trustees through the first two budget workshops. The following provides a summary of the major revisions that have been incorporated to date:

- Departmental and Venue operating budgets have been reviewed in relation to prior years' actual expenditure levels and the FY2022/23 budget. As a result, most budgets have been revised to include reductions in appropriations relative to the initial FY2023/24 baseline budget, with a major focus on Services and Supplies and Professional Services contracts.
- The FY2023/24 Capital Budget has been revised to prioritize urgent needs (health and safety), projects required to maintain existing service levels (aging infrastructure), and Board priority projects. Several non-urgent projects are being deferred (or cancelled). Among the Board directives to staff is to develop a "realistic" capital budget for FY2023/24 that does not result in excessive carry-forward appropriations, and is in alignment with the District's capacity to manage and implement.
- The FY2023/24 Preliminary Budget incorporates Board direction to transfer Parks maintenance and capital to the General Fund. Concurrently, Information Technology (I/T) has been added to costs being allocated to operating departments through the Central Services Cost Allocation Plan. Additionally, funding identified as part of the Community Services / Recreation budget that supports Community Programming has also been transferred to the General Fund.
- The FY2023/24 Preliminary Budget for the District's Community Services and Beach Funds is presented as excluding any Facility Fee allocations.
 - This presentation allows the Board to review the fiscal year financial results for each venue/sub-fund absent the contribution of Facility Fees as a funding source.
 - In order to assist the Board in determining the appropriate level of Facility Fee for FY2023/24, staff has prepared an analysis of required Facility Fee allocations necessary to meet alternative objectives for the FY2023/24 Facility Fee.
 - This analysis looks at the financial impacts on the Community Services and Beach Fund for fiscal year 2023/24 as well as over a five-year planning horizon.

The materials prepared to guide the Board through the FY2023/24 budget workshop discussion has been organized as follows:

- Districtwide Summary
 - Sources and Uses Summary – Historical Trends
 - Sources and Uses, By Major Fund
 - Central Services Cost Allocation Plan
 - Facility Fee Scenarios/Analysis

- Departmental / Venue Summaries
 - General Fund (including Parks)
 - Utility Fund
 - Community Services Funds
 - Championship Golf
 - Mountain Golf
 - Facilities / Events
 - Ski / Diamond Peak
 - Recreation Center / Recreation Programming
 - Community Services Admin.
 - Tennis
 - Beach Fund
 - Internal Services Fund
 - Fleet
 - Engineering
 - Buildings

Each Departmental / Venue Summary section has been re-formatted to include the following information:

- Organization Chart
- Executive Summary Narrative
- Budget Summaries
 - Statement of Revenue, Expense and Change in Net Position (if applicable)
 - Sources and Uses by Fund / Department
 - Sources and Uses Summary by Division/Activity
 - Line Item Detail by Division/Activity
 - Capital Improvement Plan Update (Five-Year CIP), project list
 - Capital Plan Expense Items, project list

Per Board request, the following information is being provided in the Appendix section of the Board budget workshop packet:

- State Budget Form 4404LGF – a (partial) draft of the required State budget forms is being provided that presents the preliminary budget in the form (lay-out) required by the Nevada Department of Taxation.

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

Board Decision Points:

General Fund:

- Funding levels to be included specific to:
 - State lobbying / advocacy – (deleted in Preliminary Budget)
 - Membership: League of Nevada Cities (deleted in Preliminary Budget)
 - Contract Services
 - FlashVote - \$7,000 has been included for this service in FY2023/24.
 - Management consulting services – (TBD)
 - Audit Committee – supplemental audit services – (TBD)
- Dog Park (CIP) – funding level and timing
- Boardroom Upgrades (technology / set-up) - \$60,000 in funding has been included in the General Fund CIP for this project.
- Administration Bldg. – Needs assessment / planning

Community Services:

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

Beaches:

- Incline Beach House project – scope and timing
- Beach Access Improvements – Phase I & II
 - FY23/24 CIP funding allocation included at \$4.0 million, pending further Board direction.

Conclusion:

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

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

Outline

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

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

- III. Board Discussion / Feedback
 - a. Review Decision Points
 - i. FY2023/24 Operating Budgets
 - ii. FY2023/24 Capital Budget
 - iii. FY2023/24 Facility Fees

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

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FY2023/24 PRELIMINARY BUDGET

District-wide Summaries:

Budget Summary

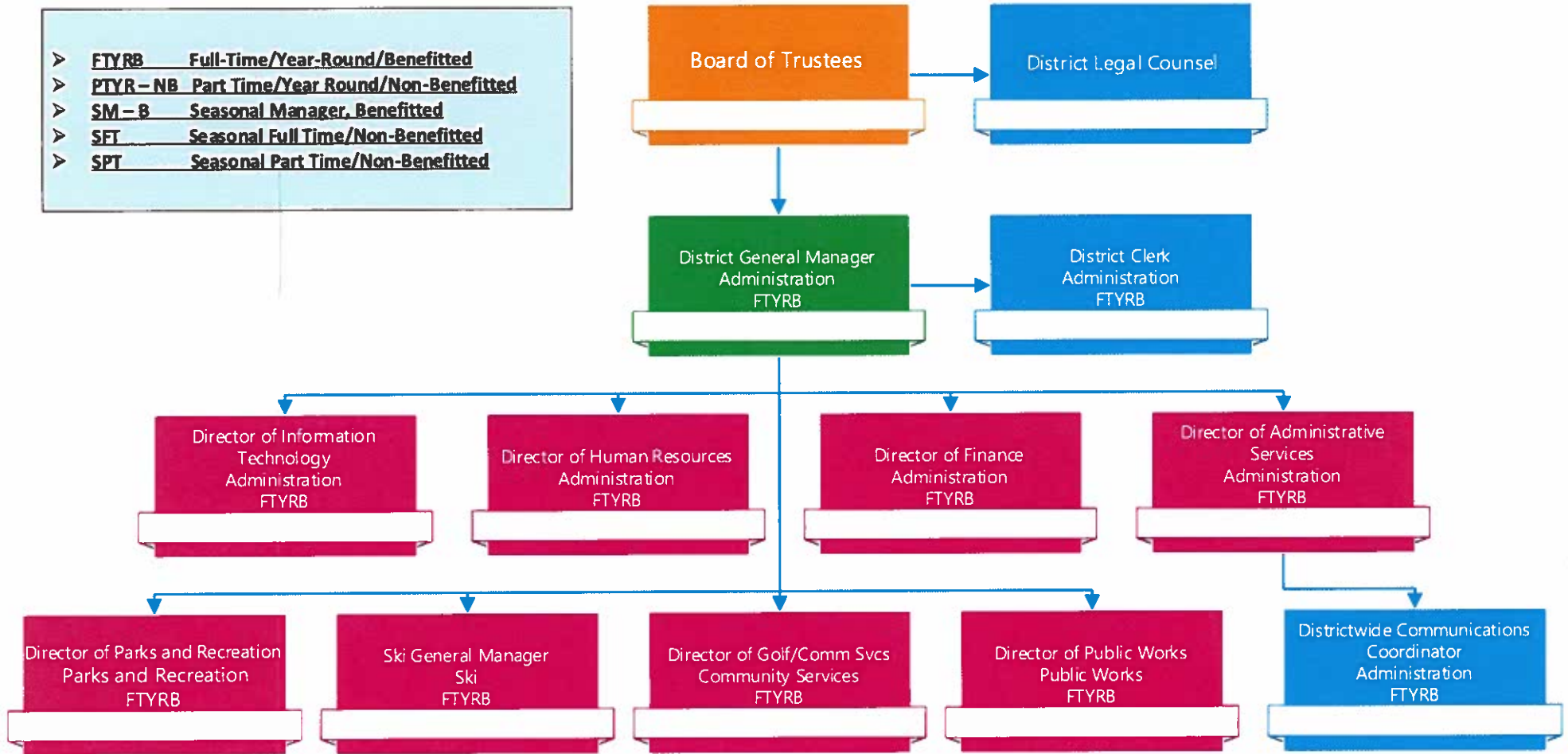
Central Services Cost Allocations

Summary of Professional Services

Facility Fee Allocations

02/28/23

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



**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	2,145,020		
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600	2,192,794		
Charges for Services	29,502,929	29,643,245	32,196,160	35,353,526	38,125,000	38,821,432		
Facility Fees	6,740,884	6,537,640	6,090,680	6,249,540	6,193,644	-		
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	3,916,225		
Central Services Revenue	1,367,400	-	-	-	-	-		
Non Operating Income/Leases	116,041	371,409	133,425	129,074	132,900	128,950		
Debt Proceeds	-	-	-	-	-	12,289,877		
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	-	5,529,250		
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	46,053,991	76,452,842	53,106,067	65,259,380		
USES								
Salaries and Wages	13,289,741	13,040,045	14,086,695	17,719,331	18,817,086	18,189,306		
Employee Fringe	4,902,940	5,057,955	5,202,243	7,218,710	7,682,222	7,495,889		
Total Personnel Cost	18,192,682	18,098,000	19,288,938	24,938,041	26,499,308	25,685,195		
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	11,849,473		
Insurance	644,590	667,548	764,612	764,900	900,500	900,500		
Utilities	2,266,707	2,183,288	2,281,832	2,515,493	2,419,400	2,628,076		
Cost of Goods Sold	1,476,211	1,133,956	1,317,328	1,808,069	1,898,700	1,798,605		
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	30,183,200		
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	74,242,479		
SOURCES(USES)	3,776,281	4,341,661	3,489,052	(13,259,728)	(17,646,171)	(8,983,099)		

Sum of 2024 Departments Budget	Fund		Community Services						Comm. Svcs.	Beach	Int. Svcs.	DISTRICT	
	Sub-Fund	General Fund	Utility Fund	Golf	Facilities	Ski	Recreation	CS admin	Tennis	TOTAL	Beaches		TOTAL
	Column Labels												
	100	200	300							300 Total	390	400 Total	Grand Total
			320	330	340	350	360	380					
Row Labels	Account Description												
Revenue													
Ad Valorem	(2,145,020)												(2,145,020)
Consolidated Tax	(2,192,794)												(2,192,794)
Sales & Fees	(50,360)	(16,034,772)	(5,537,758)	(1,942,550)	(12,813,368)	(1,447,233)	262,000	(236,491)	(21,715,400)	(1,020,900)			(38,821,432)
Facility Fee	-												-
Operating Grants	(800)					(116,984)			(116,984)				(117,784)
Interfund	(145,903)	(170,714)			(14,985)				(14,985)		(3,584,623)		(3,916,225)
Misc. Rev.	(12,100)	(12,289,877)	(44,383)		(84,567)				(128,950)				(12,430,927)
4503 Operating Contributions	(12,100)												(12,100)
4705 Non-Operating Lease Income			(44,383)		(84,567)				(128,950)				(128,950)
4790 Debt Proceeds		(12,289,877)											(12,289,877)
Invest Inc.	(13,128)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	2,352	(40,188)	(11,400)	456		(105,948)
Capital Grants	-	(5,529,250)							-				(5,529,250)
Revenue Total	(4,560,105)	(34,066,301)	(5,576,645)	(1,942,370)	(12,934,244)	(1,565,237)	236,128	(234,139)	(22,016,507)	(1,032,300)	(3,584,167)		(65,259,380)
Expense													
Wages	3,398,421	3,822,626	2,207,254	546,602	3,963,239	1,266,687	196,995	163,060	8,343,837	934,669	1,689,753		18,189,306
Benefits	1,614,812	2,005,122	684,368	287,554	1,341,389	370,212	74,056	24,744	2,782,322	238,789	854,844		7,495,889
Professional Services	370,245	172,050	8,950	1,170	23,700	5,850		585	40,255	17,850	15,000		615,400
Services & Supplies	1,644,689	3,536,187	1,447,029	482,598	2,317,557	629,135	47,840	149,500	5,073,659	621,429	973,509		11,849,473
Insurance	85,300	261,200	118,400	15,100	276,100	71,700		4,600	485,900	48,600	19,500		900,500
Utilities	230,400	1,112,376	376,400	59,700	573,200	133,200	5,900	14,100	1,162,500	113,100	9,700		2,628,076
Cost of Goods Sold			707,055	427,100	513,550	33,620		10,800	1,692,125	106,480			1,798,605
Central Services Cost	(3,046,200)	927,931	492,659	157,991	892,441	273,468	40,062	28,070	1,884,691	233,578			-
Defensible Space		100,000						100,000	100,000				200,000
Capital Expend.	615,000	21,435,000	955,700	12,000	2,259,000	245,000	64,000	25,000	3,560,700	4,572,500			30,183,200
Debt Service	-	282,030											282,030
Extraordinary	100,000												100,000
Transfers	-												-
Expense Total	5,012,667	33,654,522	6,997,815	1,989,814	12,160,176	3,028,872	528,853	420,459	25,125,989	6,886,995	3,562,306		74,242,479
Grand Total	452,562	(411,779)	1,421,170	47,444	(774,068)	1,463,635	764,981	186,320	3,109,482	5,854,695	(21,861)		8,983,099

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

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	27.9 10.17%	41.2 15.03%	31.1 11.32%	11.6 4.23%	9.2 3.34%	76.9 28.04%	22.7 8.28%	8.4 3.05%	2.2 0.80%	3.8 1.38%	24.0 8.74%	15.4 5.61%	274.4 100%
Budgeted Wages by Fund Allocation	\$ 3,163,200 16.82%	\$ 3,822,626 20.32%	\$ 1,692,048 9.00%	\$ 549,994 2.92%	\$ 546,602 2.91%	\$ 3,989,710 21.21%	\$ 1,445,900 7.69%	\$ 461,300 2.45%	\$ 145,700 0.77%	\$ 230,600 1.23%	\$ 1,072,900 5.70%	\$ 1,589,753 8.98%	\$ 18,810,333 100%
Budgeted Benefits by Fund Allocation	\$ 1,546,280 20.09%	\$ 2,005,123 26.05%	\$ 508,815 6.61%	\$ 179,603 2.33%	\$ 287,554 3.74%	\$ 1,398,549 18.17%	\$ 401,380 5.21%	\$ 124,770 1.62%	\$ 34,380 0.45%	\$ 86,440 1.12%	\$ 270,160 3.51%	\$ 854,844 11.10%	\$ 7,697,898 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,842,375 10.36%	\$ 5,182,069 29.14%	\$ 1,658,211 9.32%	\$ 536,775 3.02%	\$ 950,800 5.35%	\$ 3,763,820 21.16%	\$ 1,076,928 6.06%	\$ 622,770 3.50%	\$ 132,585 0.75%	\$ 66,300 0.37%	\$ 940,169 5.29%	\$ 1,011,579 5.69%	\$ 17,784,381 100%
Budgeted Accounting - Invest. Int.	\$ 1,459,940												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	120,994	340,322	108,900	35,252	62,442	247,181	70,725	40,899	8,707	4,354	61,744	66,433	\$ 1,167,952
Blended Allocation	16%	20%	9%	3%	3%	22%	7%	2%	1%	1%	6%	9%	100%
Information Technology	\$ 1,375,351												
Budgeted Human Resources	\$ 1,203,936												
HR + IT + 20% Accounting	\$ 2,871,275												
Based on Wages, Benefits & FTE	450,524	587,608	257,729	90,780	95,549	645,260	202,743	68,196	19,362	35,708	171,835	245,982	\$ 2,871,275
Central Services Cost Allocation	\$ 993,029	\$ 927,930	\$ 366,628	\$ 126,031	\$ 157,991	\$ 892,441	\$ 273,468		\$ 28,070	\$ 40,062	\$ 233,578		\$ 4,039,227
Annual Billing for Adopted Budget	\$ 927,930 \$ 366,628 \$ 126,031 \$ 157,991 \$ 892,441 \$ 273,468 \$ 28,070 \$ 40,062 \$ 233,578												
Baseline budget	\$ 44,292,612												
Overhead Rate for Charging vs Actuals	8.4% 9.5% 10.0% 8.9% 9.8% 9.4% 0.0% 9.0% 10.5% 10.2% 9.9%												

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

By: Paul Navazio, Director of Finance

PROFESSIONAL SERVICES CONTRACTS - Preliminary FY2023/24 Budget

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

FACILITY FEE ALLOCATION PER PARCEL

Baseline FY2023/24 Budget

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fee(s)
2023-24	-	-	-	0	-	-	-	-	-
2022-23	92	310	48	450	145	184	1	330	780
2021-22	50	-	50	100	165	514	1	680	780
2020-21	215	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	215	440	50	705	85	39	1	125	830
2017-18	215	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	266	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	35	100	830
2013-14	239	277	214	730	63	-	37	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	98	-	17	115	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2023/24 BASELINE BUDGET

	Facility Fee Allocations		Facility Fee Revenues By Fund							Roll-up	
	8,206	7,748	320	330	340	350	360	370	380	Total Comm. Svcs	390 Beach
Facility Fee charged to # Parcels:			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										-	
Per Parcel Operating Component	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Per Parcel Capital Exp. Component										-	
Per Parcel Debt Service Component										-	
Total Facility Fee Per Parcel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

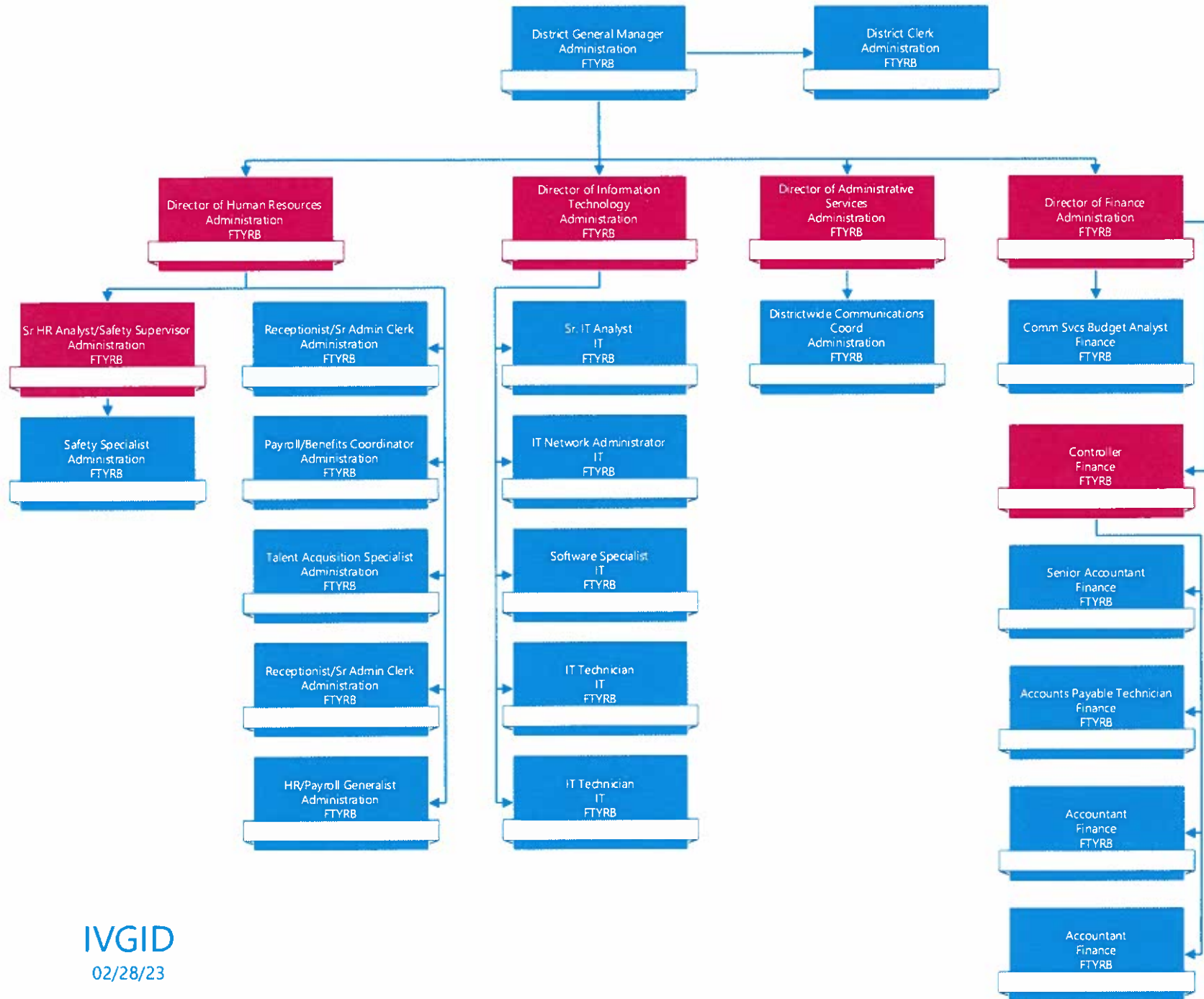
Facility Fee - NO Beach Access	\$ -
	\$ -
Facility Fee - Beach Access	\$ -

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FY2023/24 PRELIMINARY BUDGET

GENERAL FUND

Administration



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

Overview

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

Services Provided

Frequency

Management and Administration:

District Governance and Communication	Daily
Senior Team	Weekly
Operating & Capital Projects Administration.....	Daily
Human Resources	Monday through Friday
Human Resources (after hours)	On-Call as needed
Payroll and Employee Benefits	Monday through Friday
Payroll and Employee Benefits (after hours)	On-Call as needed
Information Systems	24/7/365
Information Technology Support Services.....	Constant on-call or presence
Finance and Accounting.....	Monday through Friday
Risk Management & Insurance Coverage	Ongoing availability
Washoe County Marriage License Issuance	By appointment

Trustees and Audit Committee:

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

Legal Compliance:

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

<u>Service Measures</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY2023-24</u>
Ad Valorem Tax Rate <small>(Tax per \$100 net, assessed value, before abatement)</small>	12.74	13.11	13.28	12.96	13.7
Overhead Ratio <small>(General Fund to District Wide Operating Expenses "Central Services Overhead Rate")</small>	5.6%	6.0%	6.2%	6.0%	9.9%

Strategic Plan Initiatives:

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

- Continue to assess how services are impacted by recruitment challenges based on the current hiring environment, lack of housing options, and develop strategies to limit these impacts.

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

Budget Highlights

Staffing –

	<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>Staffing</u>						
FTE's*	23.4	23.0	24.5	27.9	27.9	37.3

- The FY23/24 budget reflects 37.3 FTE's and includes:
- Parks staffing of 8.4 FTE transferred from the Parks Fund to the General Fund
- The addition of a new HR/Recruitment Assistant (1.0 FTE)
- Job title change: from Sr. HR Analyst/Risk Management to Sr. HR Analyst/Safety Supervisor, includes salary grade change from 28 to 31 but no change to current employee's base salary.
- Salary grade change for Talent Acquisition Specialist from 25 to 28 with pay increase to current employee's salary.
- Salary grade change for Director of Information Systems and Technology from grade 36 to grade 38; no salary increase to current employee's base salary.

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

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

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

- Upgrade of the District's Network Security Appliances (Firewalls)
 - The District currently operates redundant NSA's that are capable of data packet inspection and traffic control at the fourth OSI layer. The standard is moving to "Next Generation" Security Appliances capable of traffic trending, cloud and on premise - machine learning, and data inspection and traffic control to the seventh OSI layer.
- Board Room Improvements
 - Technology improvements and room renovation in order to provide improved functionality and capacity for the District's Board Meeting Room (Pending Board Input)
- Migration of on premise Email to Office 365 hosted Email
 - Current Server and Microsoft Office licensing was purchased in 2016 and is up for renewal, staff are choosing to migrate to the worldwide standard of using cloud hosted email and office suites, alleviating on premise storage and compute needs.

Additional Capital Funding –

- \$100,000 was added for the upgrade of the District's Network Security Appliances (Firewalls)
- \$60,000 was added for planned upgrades to the Board Chambers

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

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

Overview

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

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

Venues Served

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

Service Levels

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

Budget/Staffing Summary

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

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

Strategic Plan Initiatives

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

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

Budget Highlights

Revenue/Sources

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

Staffing

	<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>Staffing</u>					
FTE's*	7.1	7.7	8.5	8.4	8.4

*Based on budget

- The FY2023/24 baseline staffing is 8.4 FTE, unchanged from FY2022/23.

Operating Budget

- Staff continues to utilize new strategies to maximize use of equipment and supplies. Staff also emphasizes care and condition of district resources. These strategies have been successful in providing measures of cost control.
- Contract Services includes “as needed” contract tree maintenance (\$12,500).

Capital Budget

- Baseline capital budget includes funding for:
 - Construction of the Community Dog Park (\$1,000,000)
 - Skate Park Enhancements (\$250,000 WC funding)
 - Preston Playground (\$10,000)
 - Fleet Replacement (\$26,500)

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

Ballfield Rental Key Rates

Facility/Venue	Current Fee	Current w/IVGID	Current Local Non-profit	Proposed Fee	Proposed w/IVGID	Proposed Local Non-profit
Ballfields						
Daily Fee	475	350	225	500	375	225
Hourly	100	75	50	105	80	50

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Ad Valorem Property Tax	1,706,172	1,760,049	1,873,949	2,008,289	2,088,600	2,145,020		
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600	2,192,794		
Charges for Services	952	162	2	2,520	2,520	50,360		
Rents						12,100		
Intergovernmental - Operating Grants	-	1,440	2,000			800		
Interfund Services						145,903		
Central Services Revenue	1,367,400	-	-					
Non Operating Income/Leases	-	251,712	1,402					
Investment Earnings	432,643	68,488	(16,517)	13,308	13,308	13,128		
Proceeds from Capital Asset Dispositions	(10,079)	-	-					
TOTAL SOURCES	5,233,745	4,023,209	3,929,652	4,117,002	4,281,028	4,560,105		
USES								
Salaries and Wages	1,976,630	2,047,726	2,233,788	2,842,293	2,953,867	3,398,421		
Employee Fringe	903,646	957,723	1,016,423	1,437,169	1,512,280	1,614,812		
Total Personnel Cost	2,880,277	3,005,449	3,250,212	4,279,462	4,466,147	5,013,233		
Professional Services	294,601	285,670	358,403	461,475	411,475	370,245		
Services and Supplies	472,959	440,793	956,070	1,124,356	1,206,600	1,644,689		
Insurance	48,241	51,394	55,100	57,900	68,200	85,300		
Utilities	103,758	109,363	111,204	117,212	108,800	230,400		
Central Services Cost	-	(1,335,748)	(1,538,807)	(1,319,400)	(2,033,229)	(3,046,200)		
Other Uses	-	-	596,257					
Capital Improvements	279,424	365,878	98,550	633,000	195,000	615,000		
Extraordinary	1,359,736	-	-	100,000	100,000	100,000		
Transfers Out	300,000	-	-	1,000,000				
TOTAL USES	5,738,995	2,922,799	3,886,988	6,454,005	4,522,993	5,012,667		
SOURCES(USES)	(505,250)	1,100,409	42,664	(2,337,003)	(241,965)	(452,562)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

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

GENERAL FUND		Revenue	Admin	GM	Trustees	Fin / Acctg.	IT	Risk	HR	Wellness	Comm. Relations	Parks	General Fund TOTAL
		000										370	
Row Labels	Account Description	010	990	100	110	120	130	140	150	160	170		
Revenue													
	Ad Valorem	(2,145,020)											(2,145,020)
	Consolidated Tax	(2,192,794)											(2,192,794)
	Sales & Fees	-										(50,360)	(50,360)
	Facility Fee											-	-
	Operating Grants											(800)	(800)
	Interfund											(145,903)	(145,903)
	Misc. Rev.											(12,100)	(12,100)
	4503 Operating Contributions											(12,100)	(12,100)
	Invest Inc.	(13,308)										180	(13,128)
	Capital Grants											-	-
Revenue Total		(4,351,122)										(208,983)	(4,560,105)
Expense													
	Wages		12,043	488,907	95,005	853,999	603,606	89,226	694,819	31,625	114,648	414,543	3,398,421
	Benefits		26,265	225,986	27,689	440,851	280,014	50,547	368,475	17,204	59,614	118,167	1,614,812
	Professional Services		192,875	40,200	12,000		40,000		6,000		78,000	1,170	370,245
	Services & Supplies		250,375	16,095	106,800	164,490	387,579	20,700	134,042	21,800	62,938	479,870	1,644,689
	Insurance		68,200									17,100	85,300
	Utilities		41,300	700		600	64,200	800	600		600	121,600	230,400
	Central Services Cost					(1,101,021)	(1,037,226)		(907,953)			-	(3,046,200)
	Capital Expend.		355,000									260,000	615,000
	Debt Service											-	-
	Extraordinary		100,000										100,000
	Transfers												-
Expense Total			1,046,058	771,888	241,494	358,919	338,173	161,273	295,983	70,629	315,800	1,412,450	5,012,667
Grand Total		(4,351,122)	1,046,058	771,888	241,494	358,919	338,173	161,273	295,983	70,629	315,800	1,203,467	452,562

GENERAL FUND		Revenue	Admin	GM	Trustees	Fin / Acctg.	IT	Risk	HR	Wellness	Comm. Relations	Parks	General Fund TOTAL
Row Labels	Account Description	000	990	100	110	120	130	140	150	160	170	370	
Revenue													
	Ad Valorem	(2,145,020)											(2,145,020)
	Consolidated Tax	(2,192,794)											(2,192,794)
	Sales & Fees	-										(50,360)	(50,360)
	Facility Fee											-	-
	Operating Grants											(800)	(800)
	Interfund											(145,903)	(145,903)
	Misc. Rev.											(12,100)	(12,100)
	Invest Inc.	(13,308)										180	(13,128)
	Capital Grants											-	-
Revenue Total		(4,351,122)										(208,983)	(4,560,105)
Expense													
	Wages		12,043	488,907	95,005	853,999	603,606	89,226	694,819	31,625	114,648	414,543	3,398,421
	Benefits		26,265	225,986	27,689	440,851	280,014	50,547	368,475	17,204	59,614	118,167	1,614,812
	Professional Services		192,875	40,200	12,000		40,000		6,000		78,000	1,170	370,245
	6010 Legal		183,600	15,000	12,000				6,000				216,600
	6020 Audit		9,275									1,170	10,445
	6030 Professional Consultants		-	25,200			40,000				78,000		143,200
	Services & Supplies		250,375	16,095	106,800	164,490	387,579	20,700	134,042	21,800	62,938	479,870	1,644,689
	7010 Advertising - Paid									1,300	8,501		9,801
	7170 Empowerment Costs		12,000	6,200									18,200
	7200 Banking Fees & Processing					38,900							38,900
	7210 Community Relations										24,286		24,286
	7300 Computer & IT Small Equip		91,900		13,000		40,000						144,900
	7310 Computer License & Fees		560			96,900	287,215				8,100	2,030	394,805
	Computer License & Fees								80,500				80,500
	7320 Computer Supplies						6,240						6,240
	7330 Contractual Services		17,040			3,399	1,800		800			14,500	37,539
	Contractual Services				7,000								7,000
	7340 Dues & Subscriptions		200	1,200	12,400	2,461	-		1,152			400	17,813
	7345 Employee Assistance Program								2,060				2,060
	7350 Employee Recruit & Retain		1,000			3,000	2,700	300	26,928	10,300		1,700	45,928
	7405 Office Supplies		5,400	636	3,200	2,160	2,160	120	1,119	200			14,995
	7415 Operating		6,746	2,486	5,700	2,520	8,600	360	8,470	9,400		80,000	124,282
	7420 Fuel						800					14,400	15,200
	7430 Uniforms											5,500	5,500
	7433 Safety							17,040					17,040
	7435 Small Equipment						5,500					1,400	6,900
	7440 Tools							3,000					3,000
	7450 Permits & Fees		-									500	500
	7460 Postage		4,200					200		200			4,600
	7470 Printing & Publishing					1,300					20,000		21,300
	7480 Rental & Lease				37,900							17,600	55,500
	7510 R& M General		19,939									170,600	190,539
	7515 R&M Preventative											4,400	4,400

GENERAL FUND		Revenue	Admin	GM	Trustees	Fin / Acctg.	IT	Risk	HR	Wellness	Comm. Relations	Parks	General Fund TOTAL
Row Labels	Account Description	000 010	990	100	110	120	130	140	150	160	170	370	
7525	Snow Removal		5,460									910	6,370
7530	Janitorial		8,100										8,100
7540	Fleet Maintenance Services		7,885				5,664					74,140	87,689
7545	Engineering Services		20,800									3,300	24,100
7550	BLDGS Maintenance Services		45,185									65,030	110,215
7605	Security		3,960									16,760	20,720
7680	Training & Education			2,502	22,600	1,200	21,000	2,220	9,513	600	2,051	2,050	63,736
7685	Travel & Conferences			3,071	5,000	7,150	8,200	660	3,300			4,650	32,031
Insurance			68,200									17,100	85,300
Utilities			41,300	700		600	64,200	800	600		600	121,600	230,400
7810	Electricity		10,100									12,800	22,900
7815	Heating		3,500									2,700	6,200
7820	Water & Sewer		3,700									54,800	58,500
7825	Trash		4,600									37,800	42,400
7830	Internet		3,300				59,000						62,300
7835	Cable TV		700										700
7840	Telephone		15,400	700		600	5,200	800	600		600	13,500	37,400
Central Services Cost						(1,101,021)	(1,037,226)		(907,953)				(3,046,200)
Capital Expend.			355,000									260,000	615,000
Debt Service													
Extraordinary Transfers			100,000										100,000
Expense Total			1,046,058	771,888	241,494	358,919	338,173	161,273	295,983	70,629	315,800	1,412,450	5,012,667
Grand Total		(4,351,122)	1,046,058	771,888	241,494	358,919	338,173	161,273	295,983	70,629	315,800	1,203,467	452,562



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 8-YR Total	Updated 8-Yr Total	
General Fund Accounting/Information Systems		Rolling Stock	Fleet / Vehicle Replacement - Admin						33,000	33,000			30,000	30,000	63,000	63,000	
		1213BD2106	Network Closet Updates (HVAC)	15,000	25,000	25,000	25,000	25,000							50,000	50,000	
		1213CE1501	Wireless Controller Upgrade						72,000	72,000					72,000	72,000	
		1213CE2101	Power Infrastructure Improvements	38,000	75,000	75,000					27,500	27,500			102,500	102,500	
		1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	95,000	95,000	50,000	50,000				95,000	95,000		240,000	340,000	
		1213CE2104	Fiber Installation/Replacement	25,000													
		1213CE2105	Security Cameras	100,000													
		1213CO1505	Server Storage and Computing Hardware				275,000	275,000							275,000	275,000	
		Total			368,000	185,000	265,000	340,000	340,000	105,000	105,000	122,500	122,500	30,000	30,000	802,500	802,500
	General		4378L2104	IVGID Community Dog Park	100,000												
		1099BD1701	Administration Services Building														
		1099OE1401	Admin Printer Copier Replacement - 893								35,000	35,000			35,000	35,000	
		1099CE2201	Southwood Administration Building Board Meeting - Technology Upgrades	30,000		60,000									90,000	90,000	
		Total		130,000		60,000					35,000	35,000			35,000	95,000	
		Total General Fund		618,000	185,000	368,000	340,000	340,000	105,000	105,000	157,500	157,500	30,000	30,000	837,500	897,500	



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 6-Yr Total	Updated 6-Yr Total
Parks		4378L2104	IVGID Community Dog Park		1,000,000			1,000,000							1,000,000	1,000,000
		4378RS1501	Replace Playground - Incline Park				20,000	20,000			150,000	150,000			170,000	170,000
		4378BD1605	Aspen Grove Flatcape and Retaining Wall Enhancement and Replacement				250,000			250,000					250,000	250,000
		4378BD1701	Dumpster enclosure - Incline Park		45,000			45,000							45,000	45,000
		4378BD1710	Storage Container replacement								20,000	20,000			20,000	20,000
		4378BD1801	Preston Field Retaining Wall Replacement		430,000			500,000							430,000	500,000
		4378BD2102	Batting cage - Incline Park													
		4378BD2201	Incline Park 2 bleacher replacement								45,000	75,000			45,000	75,000
		4378BD2202	Skate Park Enhancement	10,000	150,000	250,000	20,000		10,000						180,000	250,000
		4378ME2203	Central Irrigation Controller Upgrade				60,000	60,000							60,000	60,000
		4378RS1501	Replace Playgrounds - Incline Park					20,000				150,000				170,000
		4378L1303	Pavement Rehabilitation, Village Green Parking										450,000	450,000	450,000	450,000
		4378L1403	Pavement Maintenance, Preston Field													
		4378RS1601	Replace Playgrounds - Preston		20,000	10,000			200,000	200,000					220,000	210,000
		Rolling Stock	Fleet / Vehicle Replacement - Parks	120,000	28,500		149,000	48,000			147,100	147,100	105,575	82,000	428,175	275,100
		4378RS2204	GPS Field Stripper		12,000			12,000							12,000	12,000
		Total		130,000	1,683,500	260,000	486,000	1,715,000	210,000	450,000	382,100	342,100	568,575	532,000	3,310,175	3,487,100



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Rev: 06-17/23

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
General Fund																	
		1213CO1803	Microsoft Office Licenses	Director of IT										11,100	11,100	11,100	11,100
		1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT		75,000	75,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	316,000	316,000
		1213CO1703	District Wide PC, Laptop, Peripheral Equipment and Desk Top Printers	IT Technicians	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000			300,000	300,000
		Total			75,000	150,000	150,000	155,000	155,000	155,000	155,000	155,000	155,000	71,100	71,100	606,100	606,100
		1009U1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000			20,000	20,000
		Total			80,000	155,000	155,000	160,000	160,000	160,000	160,000	160,000	160,000	71,100	71,100	626,100	626,100
			Total General Fund		80,000	155,000	155,000	160,000	160,000	160,000	160,000	160,000	160,000	71,100	71,100	646,100	646,100

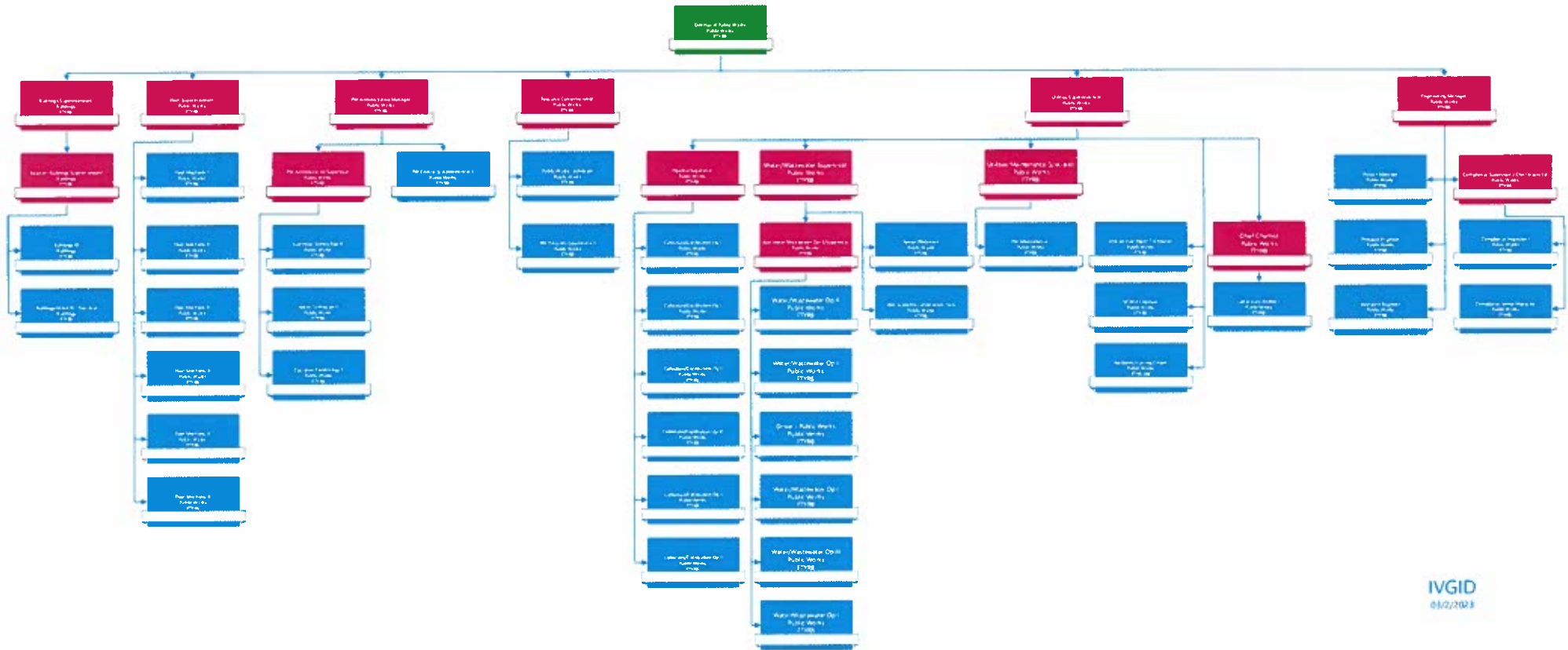


2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/29/23

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Parks	4378BD1803	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent								14,500	14,500	14,500	14,500	23,000	23,000
	4378BD1804	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent								63,400	63,400			63,400	63,400
	4378LE1723	2019 Lely Fertilizer Spreader #783	Fleet Superintendent													
	4378L1207	Maintenance, East & West End Parks	Senior Engineer		42,500	42,500	41,500	41,500	5,000	5,000	5,000	5,000	5,000	5,000	94,000	94,000
	4378L1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	6,000	6,000	5,000	5,000	33,000	33,000	5,000	5,000			48,000	48,000
	4378L1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	6,000	6,000	7,500	7,500	6,000	6,000	30,000	30,000	20,000	20,000	69,500	69,500
	4378L1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	5,000	30,000	30,000	6,000	6,000	5,000	5,000	27,000	27,000	72,500	72,500
	4378L1802	Pavement Maintenance - Incline Park	Senior Engineer	6,000	35,000	35,000	6,000	6,000	30,000	30,000	5,000	5,000	5,000	5,000	81,000	81,000
	4378RS1601X	Playground Repairs - Preston	Parks Superintendent	7,000												
	4378RD2205	Incline Parks Fencing Refurbishment	Parks Superintendent		20,000	20,000									20,000	20,000
	Total			28,000	118,500	118,500	80,000	80,000	76,000	76,000	127,500	127,500	75,000	75,000	482,400	482,400

Public Works



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

Overview

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

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

Budget/Staffing Summary

	<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>Staffing</u>						
FTE's*	34.2	35.2	37.5	40.2	40.2	41.2

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

Division Highlights – Service Levels

Water and Sewer Services

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

Water System

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

Sewer System

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

The District has a comprehensive preventative maintenance program as part of its asset management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

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

Water and Sewer Service Measures

The District reads over 4,440 water meters and prepares utility bills monthly for the following customer statistics.

	Actuals	Actuals	Actual	Budget	Baseline
<u>Measure</u>	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY2023-24</u>
Water Users	8105	8097	8105	8110	8114
Sewer Users	8016	8007	8016	8020	8024
Water Accounts Billed	8269	4272	4269	4274	4279
Sewer Accounts Billed	4180	4182	4180	4184	4188
Water Production (million gallons)	900	900	937	940	940
Sewer Production (million gallons)	380	370	331	335	336

Compliance

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

Waste Not

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources and oversight of the Waste Management hauling contract. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not provides management of the Tahoe Water Suppliers Association and IVGID is the home agency. Staff is collaborative in regional efforts on research, education and mitigation of watershed impacts from emerging contaminants (stormwater, aquatic invasive species, litter, micro-plastics).

Waste Not operates the Household Hazardous Waste (HHW) Services through appointments one day a week from mid-March to mid-November. The electronic waste (E-waste) drop-off site at Public Works is operated concurrently on the same day as the HHW weekly drop off. Solid waste field response services will continue contract services with Clean Tahoe in the amount of \$40,000 to maintain strong compliance with IVGID Ordinance 1. Bear Smart Incline Village outreach services will continue to be managed by Waste Not staff.

Strategic Plan Initiatives

- Review/Update Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements
- Work with CMAR to begin/continue construction of the Effluent Storage Tank and Pipeline Projects.
- Complete comprehensive Master Plans for both the Water and Wastewater systems and related infrastructure.

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

Budget Highlights

Utility Revenues -

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

Staffing

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

Operations and Maintenance

- The FY23/24 budget includes funding to operations and maintenance activities, adjusted for inflationary costs for supplies and services.
- The Professional Services budgets includes Professional Consultants estimated cost of services for Federal Legislative Advocate Services (\$75,000) and the Utility Rate Study (\$50,000). It also includes the Legal budget for outside legal consultants (\$30,000).
- The Contractual Services budgets include cost of services for the following vendors:
 - DataPrint for outsourcing of utility billing statements and Public Works News flyer (\$12,960)
 - Jacobs Engineering and Thunderbird Communications both for SCADA programming and systems troubleshooting (\$56,000)
 - GSo3 and Calgon & Ozona for calibration of the Ultra Violet disinfection units (2) at Burnt Cedar Water Disinfection Plant, Integrity Pest Management for vegetation control on the dams at the wetlands (\$60,375)
 - Douglas County for vegetation control at the wetlands (\$7,383)
- The FY 23/24 budget includes the following one time occurrences:
 - Service Truck for the Electrical Instrumentation Technician (\$36,000) and tools (\$4,000)
 - Water sample stands for collecting water system samples (\$24,000 in Repairs & Maintenance)
- FY 23/24 includes significant inflationary increases to the budgets for chemicals (5% to 35%) and to the cost of energy (25%).
- In Water, the staffing costs are to increase 4.2% and the operating costs are to increase 33.7%. The majority of the operating cost increase is due to Utilities increasing 19% (\$90,132), Services and Supplies increasing 9.8% (\$127,930) and Central Services costs increasing from \$0 to \$445,406.
- In Sewer, the staffing costs are to increase 2.7% and the operating costs are to increase 31.1%. The majority of the operating cost increase is due to Utilities increasing 13.2% (\$65,513), Services and Supplies increasing 4.8% (\$50,810), and Central Services costs increasing from \$0 to \$417,569.
- In Solid Waste, the staffing costs are to decrease 17.1% due to reallocating hours to efforts for the Tahoe Water Suppliers Association. Operating costs are to increase 30.3% due to Central Services costs increasing from \$0 to \$46,397.

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

- In Tahoe Water Suppliers Association, the staffing costs are to increase 70% due to reallocating hours from efforts for Solid Waste. Operating costs are to increase 12.3% due to Central Services costs increasing from \$0 to \$18,559.

Capital Improvement Project Plan Updates/Modifications are as follows:

Utilities – Shared

- 2097LI1701 Pavement Maintenance Reservoir 3-1 WPS 4-2/5-1
 - Added funding in FY24 to cover cost of construction (retaining wall, pavement, etc)
- NEW – Lab Equipment/Expansion
 - Purchase additional equipment to allow staff to perform more testing in-house and reduce overall number of tests that need to be completed by an outside laboratory.

Water

- 2299DI1702 Water Pump Station 2-1 Improvements
 - Increased funding due to materials/labor increases
- 2299WS1802 Watermain Replacement – Alder Ave
 - Increased funding due to materials/labor increases
- 2299WS1803 Watermain Replacement
 - Decrease funding request for internal staff design as opposed to outside consultant
- NEW – Fire Hydrant Replacement Project
 - Funding to begin replacement of FHs that no longer can be repaired
- 2299DI1102 Water Pumping Station Improvements
 - Increased funding due to materials/labor increases
- 2299DI1401 Burnt Cedar Water Disinfection Plant Improvements
 - Removed funding request in FY24, Utility Masterplan to inform this project in future years
- 2299CO2203 LIMS Software
 - Will not be carry forward, SCADA Masterplan to inform this project in future years to ensure software integration with other platforms
- 2299DI1707 BCWDP Emergency Generator Fuel Tank
 - Requested FY24 funding for construction

Sewer

- 2524SS1010 Effluent Pipeline
 - Increased funding due to updated project cost estimate
- 2599SS2010 Effluent Storage Tank
 - Increased funding due to updated project cost estimate and USACE cost share
- 2599DI1104 Sewer Pump Station Improvements
 - Increased funding due to materials/labor increases
- 2599SS1103 Wetlands Effluent Disposal Facility Improvements
 - Increased funding due to materials/labor increases

**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	3,536,187		
Insurance	185,410	197,331	211,382	221,900	261,200	261,200		
Utilities	894,515	815,167	931,759	958,691	902,000	1,112,376		
Cost of Goods Sold	4,815	7,125	10,212	-	-	-		
Central Services Cost	353,700	356,440	445,092	-	600,268	927,931		
Defensible Space	97,876	100,000	77,969	100,000	105,000	100,000		
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	14,509,586	15,063,192		
NET INCOME (EXPENSE)	1,177,282	1,671,409	711,943	503,812	1,634,394	1,142,294		
NON OPERATING INCOME								
Non Operating Income/Leases	-	-	500	-	-	-		
Debt Proceeds	-	-	-	-	-	12,289,877		
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688	41,688		
Capital Grants	-	-	-	-	-	5,529,250		
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	17,860,815		
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	1,623,489	18,950,517		
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	1,623,489	18,950,517		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	12,396,967	12,711,165	12,885,588	14,289,893	15,903,480	16,034,772		
Intergovernmental - Operating Grants	-	39,857	22,138	-	-	-		
Interfund Services	167,499	119,895	122,384	236,500	240,500	170,714		
Non Operating Income/Leases	-	-	500	-	-	-		
Debt Proceeds	-	-	-	-	-	12,289,877		
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688	41,688		
Capital Grants	-	-	-	-	-	5,529,250		
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	9,096	-	-	-		
Transfers In	45,000	-	-	1,000,000	-	-		
TOTAL SOURCES	12,888,507	12,751,219	12,982,419	15,568,081	16,185,668	34,066,301		
USES								
Salaries and Wages	2,869,748	2,844,275	2,878,173	3,762,672	3,822,620	3,822,626		
Employee Fringe	1,281,735	1,357,142	1,332,264	1,891,008	1,962,348	2,005,122		
Total Personnel Cost	4,151,482	4,201,417	4,210,438	5,653,680	5,784,968	5,827,748		
Professional Services	221,815	227,259	175,021	167,050	117,050	172,050		
Services and Supplies	2,110,209	2,030,188	2,971,167	3,733,100	3,613,400	3,536,187		
Insurance	185,410	197,331	211,382	221,900	261,200	261,200		
Utilities	894,515	815,167	931,759	958,691	902,000	1,112,376		
Cost of Goods Sold	4,815	7,125	10,212	-	-	-		
Central Services Cost	353,700	356,440	445,092	-	600,268	927,931		
Defensible Space	97,876	100,000	77,969	100,000	105,000	100,000		
Capital Improvements	1,644,147	3,053,119	715,805	15,588,700	14,589,000	21,435,000		
Debt Service	635,827	635,620	635,405	643,135	282,030	282,030		
Transfers Out	-	-	-	-	-	-		
TOTAL USES	10,299,797	11,623,667	10,384,249	27,066,256	26,254,916	33,654,522		
SOURCES(USES)	2,588,710	1,127,552	2,598,171	(11,498,175)	(10,069,248)	411,779		

**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	6,679,580		
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	6,850,294		
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	2,038,418		
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	-	-	288,129	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	6,862,040	7,468,128		
NET INCOME (EXPENSE)	(355,685)	(227,786)	(887,114)	(887,114)	(80,890)	(617,834)		
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)	(100,382)	(637,326)		
TRANSFERS								
Transfers In	22,500	-	-	-	-	-		
Transfers Out	(174,632)	(194,622)	(614,135)	(614,135)	(477,800)	(361,361)		
TOTAL TRANSFERS	197,132	194,622	614,135	614,135	(477,800)	(361,361)		
CHANGE IN NET POSITION	(230,707)	(77,055)	(302,867)	(302,867)	377,418	(275,965)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	5,003,461	5,270,749	5,304,096	5,957,177	6,540,650	6,679,580		
Interfund Services	167,499	119,895	122,384	236,500	240,500	170,714		
Investment Earnings	4,002	665	(29,831)	20,844	20,844	20,844		
Proceeds from Capital Asset Dispositions	(9,004)	16,160	4,821	-	-	-		
Transfers In	22,500	-	-	-	-	-		
TOTAL SOURCES	5,188,457	5,407,469	5,401,469	6,214,521	6,801,994	6,871,138		
USES								
Salaries and Wages	1,320,915	1,307,423	1,305,681	1,615,656	1,628,147	1,647,690		
Employee Fringe	588,688	628,998	612,115	828,765	856,614	899,484		
Total Personnel Cost	1,909,603	1,936,421	1,917,796	2,444,421	2,484,761	2,547,174		
Professional Services	43,630	142,668	75,273	80,350	55,350	83,350		
Services and Supplies	1,067,053	1,056,860	1,202,778	2,261,988	1,788,300	2,038,418		
Insurance	101,893	108,422	116,110	121,900	143,500	143,500		
Utilities	444,195	424,962	478,304	474,748	454,100	564,880		
Cost of Goods Sold	4,815	7,125	10,212	-	-	-		
Central Services Cost	173,850	175,220	201,771	-	288,129	445,406		
Defensible Space	48,938	50,000	38,985	50,000	52,500	50,000		
Capital Improvements	828,016	942,917	285,913	1,766,850	1,424,000	2,672,000		
Debt Service	303,866	303,780	303,691	307,020	172,794	172,794		
Transfers Out	(174,632)	(194,622)	(150,743)	(614,135)	(477,800)	(361,361)		
TOTAL USES	4,751,228	4,953,753	4,480,090	6,893,142	6,385,634	8,356,161		
SOURCES(USES)	437,229	453,716	921,379	(678,621)	416,360	(1,485,023)		

**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	8,821,792		
TOTAL OPERATING INCOME	6,926,282	6,934,096	7,084,503	7,816,716	8,829,030	8,821,792		
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	1,276,996		
Insurance	83,517	88,909	95,272	100,000	117,700	117,700		
Utilities	448,426	388,276	451,533	481,963	445,900	545,496		
Central Services Cost	173,850	175,220	224,172	-	270,121	417,569		
Defensible Space	48,938	50,000	38,984	50,000	52,500	50,000		
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	6,997,425	6,963,571		
NET INCOME (EXPENSE)	1,485,973	1,791,983	985,532	1,456,002	1,831,605	1,858,221		
NON OPERATING INCOME								
Non Operating Income/Leases	-	-	500	-	-	-		
Debt Proceeds	-	-	-	-	-	12,289,877		
Investment Earnings	294,224	33,016	(27,455)	20,844	20,844	20,844		
Capital Grants	-	-	-	-	-	5,529,250		
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	17,839,971		
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	1,840,192	19,685,935		
TRANSFERS								
Transfers In	22,500	-	-	1,000,000	-	-		
Transfers Out	174,632	194,622	150,743	614,135	477,800	361,361		
TOTAL TRANSFERS	(152,132)	(194,622)	(150,743)	385,866	(477,800)	(361,361)		
CHANGE IN NET POSITION	1,573,198	1,424,639	784,648	1,839,715	1,362,392	19,324,574		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	6,926,282	6,934,096	7,084,503	7,816,716	8,829,030	8,821,792		
Non Operating Income/Leases	-	-	500	-	-	-		
Debt Proceeds	-	-	-	-	-	12,289,877		
Investment Earnings	294,224	33,016	(27,455)	20,844	20,844	20,844		
Capital Grants						5,529,250		
Proceeds from Capital Asset Dispositions	(10,180)	(169,540)	4,275	-	-	-		
Transfers In	22,500	-	-	1,000,000	-	-		
TOTAL SOURCES	7,232,826	6,797,573	7,061,823	8,837,560	8,849,874	26,661,763		
USES								
Salaries and Wages	1,363,014	1,372,416	1,392,491	1,907,639	1,941,798	1,941,798		
Employee Fringe	614,060	650,301	636,994	952,450	989,306	995,012		
Total Personnel Cost	1,977,074	2,022,717	2,029,484	2,860,089	2,931,104	2,936,810		
Professional Services	178,185	65,954	87,940	86,700	61,700	88,700		
Services and Supplies	895,625	803,209	1,601,600	1,241,186	1,588,100	1,276,996		
Insurance	83,517	88,909	95,272	100,000	117,700	117,700		
Utilities	448,426	388,276	451,533	481,963	445,900	545,496		
Central Services Cost	173,850	175,220	224,172	-	270,121	417,569		
Defensible Space	48,938	50,000	38,984	50,000	52,500	50,000		
Capital Improvements	816,131	2,110,202	429,892	13,821,850	13,165,000	18,763,000		
Debt Service	331,961	331,840	331,714	336,115	109,236	109,236		
Transfers Out	174,632	194,622	150,743	614,135	477,800	361,361		
TOTAL USES	5,128,338	6,230,949	5,441,336	19,592,038	19,219,161	24,666,868		
SOURCES(USES)	2,104,488	566,623	1,620,487	(10,754,478)	(10,369,287)	1,994,895		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	326,920	360,797	372,000	356,000	373,800	373,800		
TOTAL OPERATING INCOME	326,920	360,797	372,000	356,000	373,800	373,800		
OPERATING EXPENSE								
Salaries and Wages	133,912	112,177	122,684	202,164	213,582	163,104		
Employee Fringe	54,347	51,129	54,778	84,670	89,782	74,665		
Total Personnel Cost	188,259	163,306	177,462	286,834	303,364	237,769		
Services and Supplies	89,886	88,542	102,915	160,326	165,300	161,172		
Utilities	1,703	1,737	1,729	1,780	1,800	1,800		
Central Services Cost	-	-	10,272	-	30,013	46,397		
TOTAL OPERATING EXPENSE	279,848	253,585	292,379	448,940	500,477	447,138		
NET INCOME (EXPENSE)	47,072	107,212	79,622	(92,940)	(126,677)	(73,338)		
INCOME(EXPENSE) BEFORE TRANSFERS	47,072	107,212	79,622	(92,940)	(126,677)	(73,338)		
CHANGE IN NET POSITION	47,072	107,212	79,622	(92,940)	(126,677)	(73,338)		

**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	161,172		
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	447,138		
SOURCES(USES)	47,072	107,212	79,622	(92,940)	(126,677)	(73,338)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

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



Multi-Year Capital Improvement Project Summary Report

Run Date: 1/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total	
Utilities Public Works Shared		2087BD1702	Replace Public Works Front Security Gate								79,320	85,000			79,320	85,000	
		2087BD2301	Building B Replacement														
		2087L11701	Pavement Maintenance, Reservoir 3-1 WPS 4-215-1	90,000		250,000										250,000	
		NEW	Utilities System and Plant Control Upgrades				250,000		250,000			250,000				750,000	
		Rolling Stock	Fleet / Vehicle Replacement - PW Shared	53,700	198,000	198,000	428,500	448,000	741,700	741,700	901,000	877,000	31,000		31,000	2,299,700	2,252,700
		2087CO2101	Public Works Billing Software Replacement		200,000			200,000								200,000	200,000
		2087OE1205	Large Format Printer Replacement						29,000	29,000						29,000	29,000
		NEW	Lab Equipment/Expansion			250,000		500,000									750,000
		Total			143,700	398,000	668,000	428,500	1,366,000	776,700	1,553,700	901,000	1,307,000	31,000	31,000	3,000,220	4,811,700
	Water		2299DI1702	Water Pump Station 2-1 Improvements		320,000	490,000									320,000	500,000
		2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000													
		2299WS1802	Watermain Replacement - Alder Avenue	65,000	535,000	1,250,000										535,000	1,250,000
		2299WS1803	Watermain Replacement - Future		65,000	50,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	2,485,000	3,250,000
		2299WS1804	R6-1 Tank Road Construction				125,000	125,000								125,000	125,000
		2299DI2205	R2-1 Reservoir Roof Replacement								300,000	300,000				300,000	300,000
		2299DI2208	R-2 Interior Tank Rehabilitation						120,000	120,000						120,000	120,000
		NEW	Fire Hydrant Replacement Project			250,000		250,000		250,000		250,000			250,000		1,250,000
		2299DI1102	Water Pumping Station Improvements	50,000	50,000	100,000	50,000	100,000	50,000	100,000	70,000		100,000		100,000	220,000	500,000
		2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000	25,000		150,000	150,000	1,500,000	1,500,000						1,875,000	1,850,000
		Rolling Stock	Fleet / Vehicle Replacement - Water		31,000	38,000										31,000	38,000
		2299CO2101	SCADA Management Servers/Network - BCDP				70,000	70,000								70,000	70,000
		2299CO2203	LIMS Software	55,000													
	2299DI1707	BCWDP Emergency Generator Fuel Tank			250,000											250,000	
	Total			1,888,000	1,826,000	2,338,000	888,000	1,486,000	2,276,000	2,776,000	670,000	1,766,000	600,000	1,350,000	5,981,000	9,303,000	
Sewer		2524SS1010	Effluent Pipeline Project	10,000,000	10,000,000	14,500,000	10,000,000	14,500,000	10,000,000	14,500,000					30,000,000	43,500,000	
		2599SS2010	Effluent Storage Tank Project	3,000,000	2,250,000	2,989,000										2,250,000	2,989,000
		2599DI1703	Sewer Pump Station #1 Improvements	500,000													
		2599SS1702	WRRF Biosolids Bins						100,000	100,000						100,000	100,000
		2599DI2208	SPS#1 Pump Station & Generator Bldg Roof Replacement						255,000	255,000						255,000	255,000
		2599BD1105	Roof Replacement Water Resource Recovery Facility		325,000	325,000										325,000	325,000
		2599DI1104	Sewer Pumping Station Improvements	50,000	50,000	100,000	50,000	100,000	200,000	100,000	70,000		100,000		100,000	370,000	500,000
		2599DI1701	Sewer Pumping Station 14 Improvements				115,000	115,000	300,000	400,000						415,000	515,000
		2599SS1102	Water Resource Recovery Facility Improvements	100,000	175,000	175,000	475,000	475,000	400,000	400,000	175,000	175,000	175,000	175,000	175,000	1,400,000	1,400,000
		2599SS1103	Wetlands Effluent Disposal Facility	100,000	100,000	175,000	50,000	50,000	50,000	50,000	200,000	200,000			100,000	400,000	575,000
		2599SS1203	Sewer Main Rehabilitation		100,000	100,000	100,000	100,000	500,000	500,000	300,000	300,000			300,000	1,000,000	1,300,000
		Rolling Stock	Fleet / Vehicle Replacement - Sewer		65,000	65,000			198,000	198,000			90,000		47,000	410,000	353,000
		2599CO2105	SCADA Management Servers/Network - WRRF						70,000	70,000						70,000	70,000
	Total			13,730,000	13,186,000	18,429,000	10,790,000	16,340,000	12,075,000	18,379,000	745,000	885,000	225,000	878,000	36,388,000	51,882,000	
		Total Utilities		16,886,700	14,882,000	21,436,000	12,213,000	18,231,000	18,113,700	28,383,700	2,886,220	3,822,000	825,000	1,888,000	48,484,020	98,694,700	



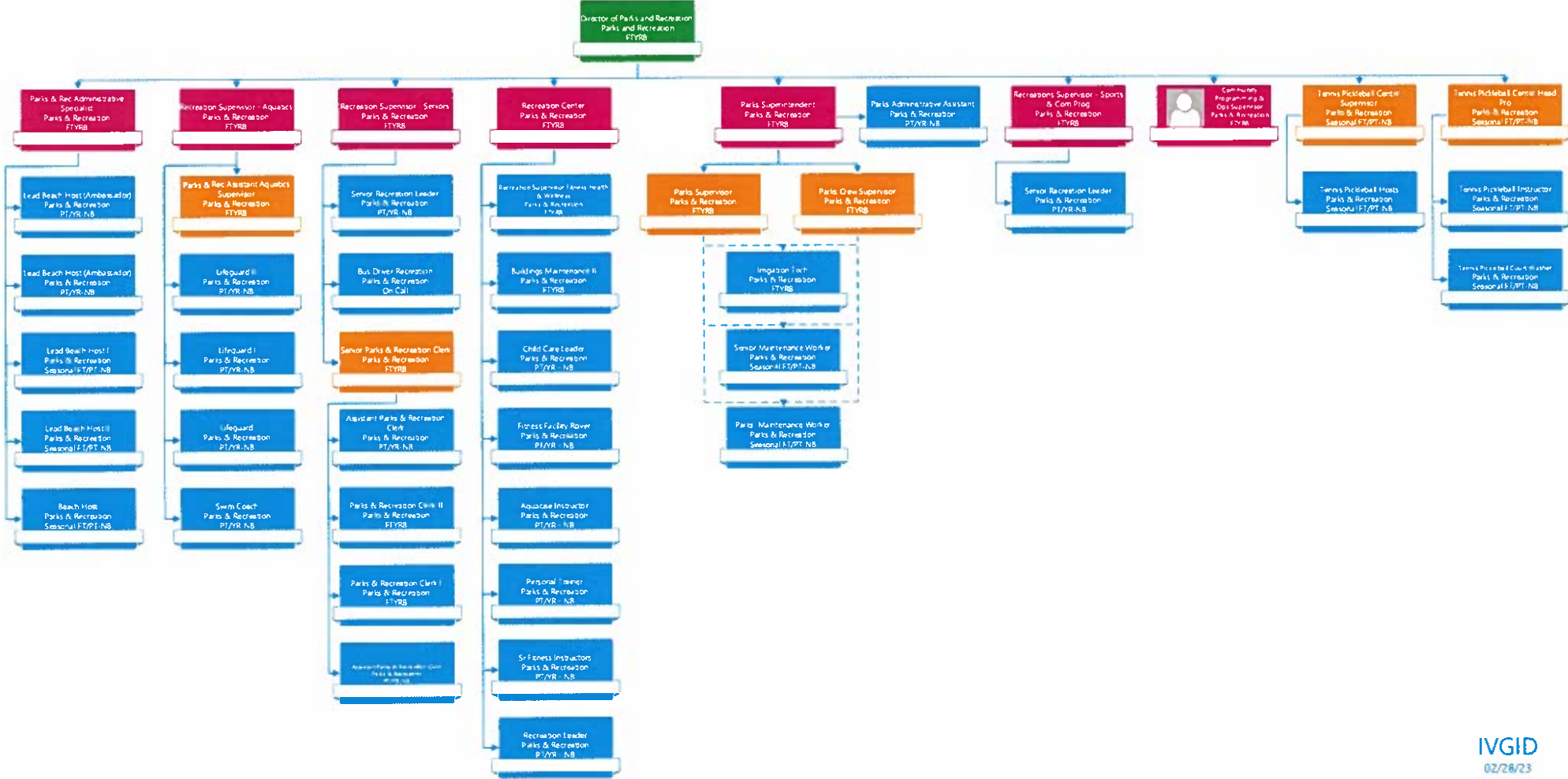
2023/24 Capital Plan Summary Report - EXPENSE ITEMS

As of 3/29/23

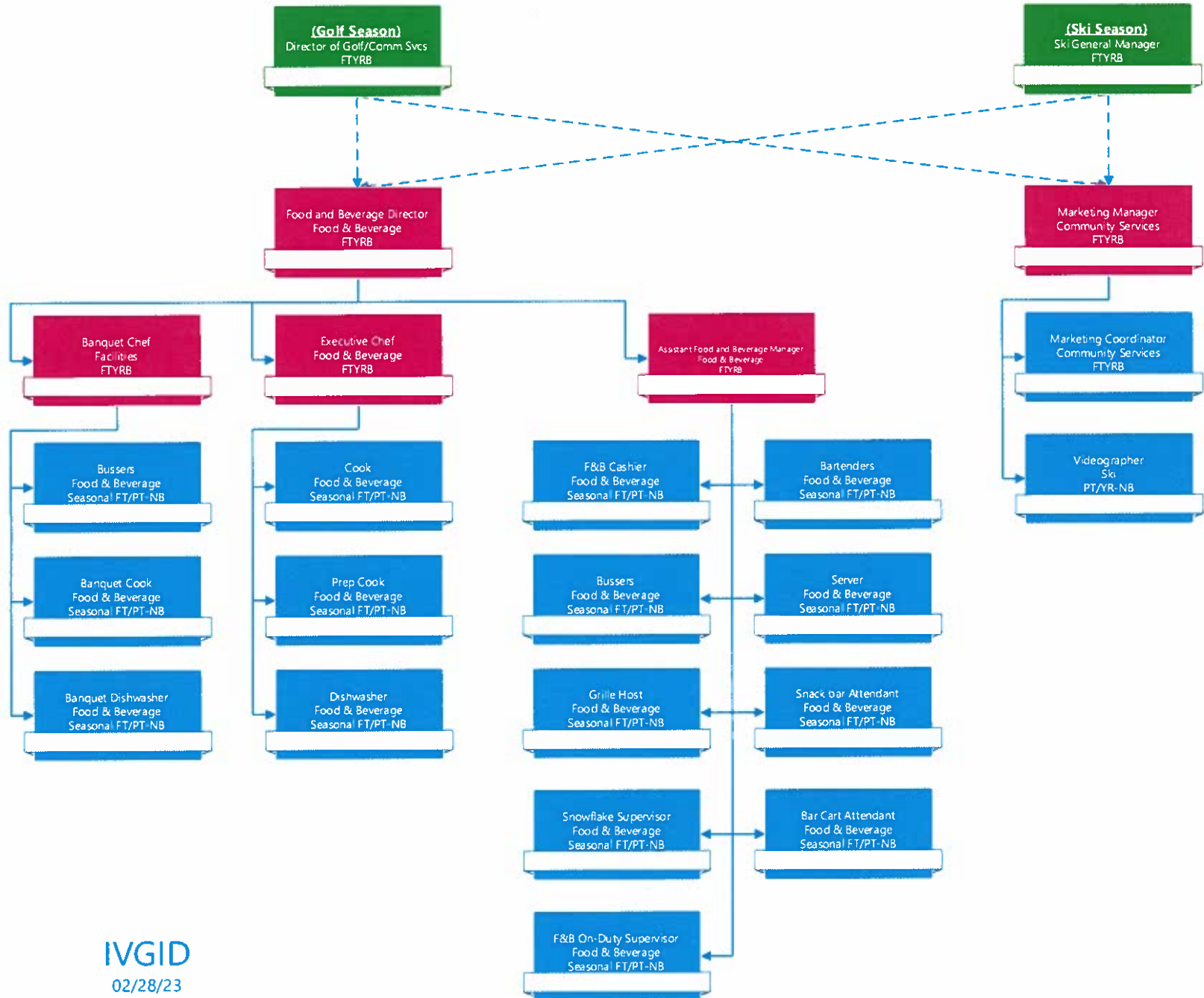
Department Description	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total	
Utilities	2067BD1202	Paint Interior Building 8A	Buildings Superintendent		40,000	49,000									40,000	49,000	
	2067BD1204	New Carpet Building 8A	Buildings Superintendent		47,000	47,000									47,000	47,000	
	2067DI1401	Adjust Utility Facilities in MDOT/Washoe County Right of Way	Senior Engineer	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	360,000	300,000	
	2067LE1723	2004 9' Western Snow Plow #542A	Fleet Superintendent											8,000	8,000	8,000	
	2067LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	180,000	11,800	12,500	280,000	280,000	280,000	280,000	11,500	12,500	67,800	67,500	612,500	512,500	
	496OE1399	Web Site Redesign and Upgrade			10,000												
	2067BO2201	Rain Outlets, Garage Door Openers, Drains, Heat Tape for Building C	District Project Manager		100,000												
	2067DI2202	Utility Infrastructure Masterplan	Engineering Manager	500,000													
	NEW	Utility SCADA Masterplan				180,000											180,000
		Total			865,000	188,800	348,500	330,000	330,000	330,000	330,000	72,800	72,300	180,800	136,300	1,007,200	1,186,600
Utilities	2299DH1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	20,000	20,000	20,000	20,000	20,000	20,000	40,000	40,000		40,000	180,000	140,000	
	2299DH1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	80,000	80,000	80,000	85,000	85,000	85,000	85,000	80,000	80,000		80,000	280,000	360,000	
	2299DI2803	Residential meter and electronics replacement	Collection/Distribution Supervisor		150,000	150,000	250,000	250,000	250,000	250,000	500,000	350,000		350,000	1,150,000	1,150,000	
	2299DI2204	WPS Generator Fuel Tank Protection	Utility Maintenance Specialist								75,000	75,000		75,000	75,000	75,000	
	2299DI2207	BCWDP Production Meter 24"	Engineering Manager				80,000	80,000							80,000	80,000	
		Total			120,000	250,000	250,000	275,000	275,000	275,000	345,000	470,000		470,000	1,685,000	1,776,000	
Utilities	2599BD1106X	Building Upgrade Water Resource Recovery Facility	Utility Superintendent		30,000												
	2599SS1203X	Replace & Re-line Sewer Main, Manholes and Appurtenances	Senior Engineer	85,000	105,000	70,000	65,000	70,000	55,000	75,000	84,000		180,000	70,000	430,000	380,000	
	2599SS2208	Effluent Pipeline Repairs	Utility Superintendent	100,000		100,000		100,000		100,000						300,000	
	Total			185,000	135,000	170,000	135,000	170,000	135,000	175,000	84,000		180,000	430,000	680,000		
	Total Utilities			1,335,000	814,600	768,500	730,000	694,000	730,000	640,000	687,600		280,800	876,600	3,692,600	3,621,600	

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FY2023/24 PRELIMINARY BUDGET
COMMUNITY SERVICES

Parks and Recreation



Community Services Shared



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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	21,563,900	21,715,400		
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	21,847,369		
OPERATING EXPENSE								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,335,127	8,343,837		
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,083,857	2,782,322		
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,418,984	11,126,159		
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	5,073,659		
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	1,162,500		
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700	1,692,125		
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	24,010,389		
NET INCOME (EXPENSE)	1,198,929	(231,899)	(1,328,754)	6,849	(1,516,885)	(2,163,020)		
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)	(1,993,882)		
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)	(1,993,882)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

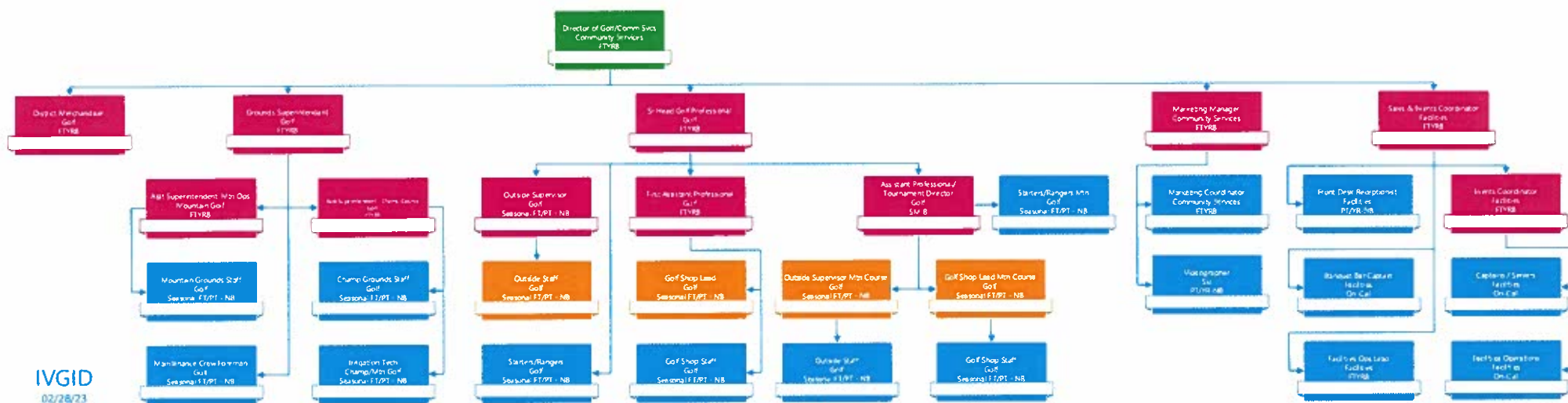
	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	21,563,900	21,715,400		
Facility Fees	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	-	-		
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	20,556,847	50,108,982	24,661,459	22,016,507		
USES								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,335,127	8,343,837		
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,083,857	2,782,322		
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,418,984	11,126,159		
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	5,073,659		
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	1,162,500		
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700	1,692,125		
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	3,560,700		
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	25,125,989		
SOURCES(USES)	(551,479)	2,783,081	(156,269)	(10,039)	(3,930,077)	(3,109,482)		

COMMUNITY SERVICES		GOLF	FACILITIES	SKI	RECREATION	CS ADMIN	TENNIS	CS TOTAL
		300						300 Total
		320	330	340	350	360	380	
Row Labels	Account Description							
Revenue								
Sales & Fees		(5,537,758)	(1,942,550)	(12,813,368)	(1,447,233)	262,000	(236,491)	(21,715,400)
Facility Fee		-	-	-	-	-	-	-
Operating Grants					(116,984)			(116,984)
Interfund				(14,985)				(14,985)
Misc. Rev.		(44,383)		(84,567)				(128,950)
4705	Non-Operating Lease Income	(44,383)		(84,567)				(128,950)
Invest Inc.		5,496	180	(21,324)	(1,020)	(25,872)	2,352	(40,188)
Capital Grants					-			-
Revenue Total		(5,576,645)	(1,942,370)	(12,934,244)	(1,565,237)	236,128	(234,139)	(22,016,507)
Expense								
Wages		2,207,254	546,602	3,963,239	1,266,687	196,995	163,060	8,343,837
Benefits		684,368	287,554	1,341,389	370,212	74,056	24,744	2,782,322
Professional Services		8,950	1,170	23,700	5,850		585	40,255
Services & Supplies		1,447,029	482,598	2,317,557	629,135	47,840	149,500	5,073,659
Insurance		118,400	15,100	276,100	71,700		4,600	485,900
Utilities		376,400	59,700	573,200	133,200	5,900	14,100	1,162,500
Cost of Goods Sold		707,055	427,100	513,550	33,620		10,800	1,692,125
Central Services Cost		492,659	157,991	892,441	273,468	40,062	28,070	1,884,691
Defensible Space						100,000		100,000
Capital Expend.		955,700	12,000	2,259,000	245,000	64,000	25,000	3,560,700
Debt Service		-	-	-	-	-	-	-
Expense Total		6,997,815	1,989,814	12,160,176	3,028,872	528,853	420,459	25,125,989
Grand Total		1,421,170	47,444	(774,068)	1,463,635	764,981	186,320	3,109,482

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Championship Golf Course

Golf



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

Overview

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

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

Budget/Staffing Summary

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

<u>Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Golf Season</u>					
Opening Date*	5/17/2019	5/18/2020	5/17/2021	5/13/2022	5/15/2023
Closing Date*	10/20/2019	10/18/2020	10/17/2021	10/16/2022	10/15/2023
<small>*Based on calendar year</small>					
Total Rounds Played	21,450	24,650	24,632	24,632	26,146

<u>Green Fee Breakdown by Play Type</u>	<u>2023 Season Projected</u>		<u>14 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	35%	9,151	32%	7,178
Play Pass	30%	7,844	29%	6,627
Non-Picture Pass	23%	6,013	22%	4,897
Guest	10%	2,615	10%	2,331
Other	2%	523	7%	1,519
Total	100%	26,146	100%	22,552

Strategic Plan Initiatives:

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

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District's venues, facilities and services starting with golf (2021-22).

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

- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11%, and have been evaluated in relation to Board-approved cost-recovery targets.
- Increased budgeted rounds based on moving tee times back to 10-minute intervals and popularity of golf.
- Food and Beverage revenue is based on 5% to 7% increase over 2022/2023 budget.
- Merchandise Sales projected at a 5% increase over 2022/2023 budget.

Staffing –

	<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>Staffing</u>					
FTE's*	43.9	30.2	31.4	31.3	31.3

*Based on budget

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

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

Operations and Maintenance

- Preliminary budget reflects an overall 3% decrease from baseline in expenses.
- Inflationary cost increases deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses, as well as reducing staffing where it is feasible.
- Reduction of Marketing expenses by \$14,050.
- Reduction in Fleet due to new golf carts and maintenance free batteries.

Capital

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	4,037,096	3,214,950	3,062,626	3,778,822	3,967,900	4,466,948		
Facility Fees	171,994	33,019	-	520,251	449,900	-		
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,062,626	4,299,073	4,417,800	4,466,948		
OPERATING EXPENSE								
Salaries and Wages	1,511,829	1,170,676	1,256,237	1,535,541	1,696,508	1,685,996		
Employee Fringe	421,675	349,938	360,061	457,288	499,113	508,115		
Total Personnel Cost	1,933,504	1,520,615	1,616,298	1,992,829	2,195,621	2,194,111		
Professional Services	6,010	6,403	5,234	6,380	6,380	6,380		
Services and Supplies	1,119,686	797,277	885,825	1,061,193	1,110,500	1,029,864		
Insurance	68,363	72,765	77,941	81,800	96,300	96,300		
Utilities	244,614	227,960	223,990	252,595	268,100	268,100		
Cost of Goods Sold	913,275	491,861	437,588	615,505	646,300	598,955		
Central Services Cost	236,800	225,626	179,012	231,348	256,443	366,628		
Depreciation	676,015	661,006	681,320	623,292	552,000	552,000		
TOTAL OPERATING EXPENSE	5,198,267	4,003,512	4,107,208	4,864,942	5,131,644	5,112,338		
NET INCOME (EXPENSE)	(989,178)	(755,542)	(1,044,582)	(565,869)	(713,844)	(645,390)		
NON OPERATING INCOME								
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	10,330	14,176	21,446	-	-	-		
TOTAL NON OPERATING INCOME	10,330	14,176	21,695	(2,748)	(2,748)	(2,748)		
NON OPERATING EXPENSE								
Debt Service Interest	-	(1,213)	4,910	2,055	-	-		
Amortization	-	1,567	784	-	-	-		
TOTAL NON OPERATING EXPENSE	-	355	5,693	2,055	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(741,721)	(1,028,581)	(570,672)	(716,592)	(648,138)		
TRANSFERS								
Transfers In	-	-	181,455	-	-	-		
Transfers Out	623,201	-	-	-	-	-		
TOTAL TRANSFERS	(623,201)	-	181,455	-	-	-		
CHANGE IN NET POSITION	(1,602,049)	(741,721)	(847,125)	(570,672)	(716,592)	(648,138)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	4,037,096	3,214,950	3,062,626	3,778,822	3,967,900	4,466,948		
Facility Fees	171,994	33,019	-	520,251	449,900	-		
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	10,330	14,176	21,446	-	-	-		
Transfers In	-	-	181,455	-	-	-		
TOTAL SOURCES	4,219,420	3,262,146	3,265,776	4,296,325	4,415,052	4,464,200		
USES								
Salaries and Wages	1,511,829	1,170,676	1,256,237	1,535,541	1,696,508	1,685,996		
Employee Fringe	421,675	349,938	360,061	457,288	499,113	508,115		
Total Personnel Cost	1,933,504	1,520,615	1,616,298	1,992,829	2,195,621	2,194,111		
Professional Services	6,010	6,403	5,234	6,380	6,380	6,380		
Services and Supplies	1,119,686	797,277	885,825	1,061,193	1,110,500	1,029,864		
Insurance	68,363	72,765	77,941	81,800	96,300	96,300		
Utilities	244,614	227,960	223,990	252,595	268,100	268,100		
Cost of Goods Sold	913,275	491,861	437,588	615,505	646,300	598,955		
Central Services Cost	236,800	225,626	179,012	231,348	256,443	366,628		
Capital Improvements	-	-	96,520	334,700	449,900	329,500		
Debt Service	-	(1,213)	182,305	185,551	-	-		
Transfers Out	623,201	-	-	-	-	-		
TOTAL USES	5,145,453	3,341,294	3,704,713	4,761,901	5,029,544	4,889,838		
SOURCES(USES)	(926,034)	(79,148)	(438,937)	(465,576)	(614,492)	(425,638)		

		Championship Course										
COMMUNITY SERVICES	GOLF	Revenue	Services	Maint.	Range	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin.	TOTAL
		300										
		320										
		31										31 Total
Row Labels	Account Description	400	410	420	430	440	450	460	530	980	990	
Revenue												
Sales & Fees		(2,784,663)			(230,340)			(503,695)	(942,500)		(5,750)	(4,466,948)
Facility Fee												
Operating Grants												
Interfund												
Misc. Rev.												
Invest Inc.											2,748	2,748
Capital Grants												
Revenue Total		(2,784,663)			(230,340)			(503,695)	(942,500)		(3,002)	(4,464,200)
Expense												
Wages			219,947	640,117	46,861	123,232		82,340	421,057	32,319	120,123	1,685,996
Benefits			87,070	196,573	5,459	13,800		33,868	100,388	15,748	55,208	508,115
Professional Services				1,700							4,680	6,380
Services & Supplies			20,225	260,704	24,880	54,762	369,060	740	126,520	18,000	154,973	1,029,864
Insurance											96,300	96,300
Utilities				215,000		9,400	600	1,800	10,900		30,400	268,100
Cost of Goods Sold								350,555	248,400			598,955
Central Services Cost											366,628	366,628
Defensible Space												
Capital Expend.											329,500	329,500
Debt Service												
Expense Total			327,242	1,314,094	77,200	201,194	369,660	469,303	907,265	66,067	1,157,812	4,889,838
Grand Total		(2,784,663)	327,242	1,314,094	(153,140)	201,194	369,660	(34,392)	(35,235)	66,067	1,154,810	425,638

COMMUNITY SERVICES		Tennis	Championship Course									TOTAL
			Revenue	Services	Maint.	Range	Carts	Fleet	Pro Shop	F&B	Mktg.	
		320										
		31										31 Total
Row Labels	Account Description	400	410	420	430	440	450	460	530	980	990	
Revenue												
Sales & Fees		(2,784,663)			(230,340)			(503,695)	(942,500)		(5,750)	(4,466,948)
4200	Passes	(578,100)			(68,695)							(646,795)
4205	Admissions & Fees	(748,140)			(52,500)						(5,750)	(806,390)
4206	Admissions & Fees - Guest	(378,428)										(378,428)
4207	Admissions & Fees - Non-Res	(1,024,545)			(24,045)							(1,048,590)
4210	Program Registration											
	Program Registration											
4212	Program Reg - Non-Res											
4215	Rental Income											
4220	Concessions											
4225	Sponsorships											
	Sponsorships											
4240	Parcel Owner Allowances							170,405	14,500			184,905
	Parcel Owner Allowances											
4250	Inter-District Program Allow											
4270	Charitable Allowances	2,300										2,300
4280	Employee Allowances	2,450			-				8,500			10,950
4285	Promotional Discounts	-			-				3,000			3,000
	Promotional Discounts											
4295	Punch Cards Utilized											
4405	Merchandise Sales							(674,100)				(674,100)
4409	Allocated to others											
4410	Personal Services				(85,100)							(85,100)
4411	Personal Services Contract											
4415	Repairs for Customers											
4417	Service & User Fees	(60,200)										(60,200)
4420	Food Sales								(600,300)			(600,300)
4424	Beer Sales								(155,000)			(155,000)
4428	Wine Sales								(58,200)			(58,200)
4432	Liquor Sales								(155,000)			(155,000)
Facility Fee												-
Operating Grants												-
Interfund												-
Misc. Rev.												-
Invest Inc.											2,748	2,748
Capital Grants												-
Revenue Total		(2,784,663)			(230,340)			(503,695)	(942,500)		(3,002)	(4,464,200)
Expense												
Wages			219,947	640,117	46,861	123,232		82,340	421,057	32,319	120,123	1,685,996

COMMUNITY SERVICES		Championship Course											TOTAL
		Tennis	Revenue	Services	Maint.	Range	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin.	
		320										31 Total	
Row Labels	Account Description	31 400	410	420	430	440	450	460	530	980	990		
Benefits			87,070	196,573	5,459	13,800		33,868	100,388	15,748	55,208	508,115	
Professional Services				1,700							4,680	6,380	
6010	Legal												
6020	Audit										4,680	4,680	
6030	Professional Consultants			1,700								1,700	
Services & Supplies			20,225	260,704	24,880	54,762	369,060	740	126,520	18,000	154,973	1,029,864	
7010	Advertising - Paid									8,000		8,000	
7020	Advertising - Trade												
7200	Banking Fees & Processing								28,900		67,900	96,800	
7210	Community Relations												
7300	Computer & IT Small Equip		320									320	
	Computer & IT Small Equip												
7310	Computer License & Fees			2,500	380				5,375		30	8,285	
7320	Computer Supplies												
7330	Contractual Services		3,500	180	-	5,040		-	-		8,323	17,043	
7335	Discounts Earned							(5,065)				(5,065)	
7340	Dues & Subscriptions		2,360	1,315				200			625	4,500	
	Dues & Subscriptions												
7350	Employee Recruit & Retain		1,775	1,650	500	200			1,000		500	5,625	
	Employee Recruit & Retain												
7405	Office Supplies		400	295							1,500	2,195	
	Office Supplies												
7415	Operating		7,760	132,440	14,550	6,068		2,030	27,200	10,000	4,310	204,358	
	Operating												
7420	Fuel			3,200	400		16,200		1,000			20,800	
7425	Chemical			51,825					4,300			56,125	
	Chemical												
7430	Uniforms		2,310	2,800		2,000		850	2,000		350	10,310	
	Uniforms												
7433	Safety										1,980	1,980	
7435	Small Equipment			2,400	2,000				5,000			9,400	
	Small Equipment												
7450	Permits & Fees			700					4,600			5,300	
	Permits & Fees												
7460	Postage												
7470	Printing & Publishing												
7480	Rental & Lease			4,000							2,200	6,200	
	Rental & Lease												
7510	R& M General		1,800	10,250					200		25,000	37,250	
	R& M General												

COMMUNITY SERVICES	Tennis	Championship Course										TOTAL				
		Revenue	Services	Maint.	Range	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin.					
Row Labels	Account Description	320	31	400	410	420	430	440	450	460	530	980	990	31 Total		
7515	R&M Preventative															
7520	R&M Corrective															
7525	Snow Removal					2,964								2,964		
7530	Janitorial					2,700					2,500		8,180	13,380		
	Janitorial															
7540	Fleet Maintenance Services						7,050	19,994	352,860		12,590			392,494		
7545	Engineering Services												6,900	6,900		
7550	BLDGS Maintenance Services					35,385		17,260			31,855		19,700	104,200		
7605	Security					1,400		4,200					3,300	8,900		
7680	Training & Education					2,150				450			250	2,850		
7685	Travel & Conferences					2,550				2,275			3,925	8,750		
	Travel & Conferences															
	Insurance												96,300	96,300		
	Utilities					215,000		9,400	600	1,800	10,900		30,400	268,100		
	Cost of Goods Sold									350,555	248,400			598,955		
	Central Services Cost												366,628	366,628		
	Defensible Space															
	Capital Expend.												329,500	329,500		
	Debt Service												-	-		
Expense Total						327,242	1,314,094	77,200	201,194	369,660	469,303	907,265	66,067	1,157,812	4,889,838	
Grand Total						(2,784,663)	327,242	1,314,094	(153,140)	201,194	369,660	(34,392)	(35,235)	66,067	1,154,810	425,638



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 8-Yr Total	Updated 5-Yr Total
Championship Golf		3144BD2101	Championship Golf Cart Barn Siding Replacement				165,000	165,000							165,000	165,000
		3141GC1901	Practice Green Expansion		30,000	30,000	200,000	200,000							230,000	230,000
		3143GC1201	Driving Range Nets										285,000	285,000	285,000	285,000
		3144BD2602	Cart Barn Replacement										1,400,000		1,400,000	
		3141GC1103	Irrigation Improvements													
		3141GC1202	Championship Course Bunkers				160,000		170,000	170,000	180,000	175,000		180,000	510,000	525,000
		3141LI1202	Cart Path Replacement - Champ Course	55,000	55,000	55,000	195,000	195,000	187,500	187,500	55,000	55,000	55,000		547,500	492,500
		3143GC1202	Driving Range Improvements		34,000	34,000									34,000	34,000
		3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700							45,500	45,500			45,500	45,500
		3141LV1898	Championship Golf Course Electric Cart Fleet and GPS													
		Rolling Stock	Fleet / Vehicle Replacement - Champ Course	230,000	261,900	146,000	209,300	195,300	165,000	171,000	282,800	344,800	453,600	227,000	1,412,800	1,064,100
		3144FF1702	Replace Isomaker Championship Golf Course Cart Barn								11,970	11,970			11,970	11,970
		3153FF1801	Grille Furniture										35,200	35,200	35,200	35,200
		3153FF2604	Grille Patio Table and Chairs						12,380	12,380					12,380	12,380
		3197LE1748	Replace Blade Grinding Equipment		49,000	64,500									49,000	64,500
		3199DE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000												
		Total		334,700	446,900	529,500	609,300	790,300	654,650	540,880	676,370	632,270	1,228,600	727,200	4,796,350	2,386,100



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

As of Date: 3/29/23

Description	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Champion's Golf	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Course	15,000	20,000	20,000	20,000	20,000			15,000	15,000	13,000	13,000	68,000	68,000
	3141L11201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	25,000	5,000	5,000	5,000	5,000	5,000	5,000	20,000	20,000	5,000	5,000	40,000	40,000
	3153R02001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent									45,950	950	950	950	46,900
	3183PF1204	Champ Grille Kitchen Equipment	Food and Beverage Manager													
	3187LE1720	2019 Lely Fertilizer Spreader #788	Fleet Superintendent													
	Total			40,000	25,000	25,000	25,000	25,000	10,000	10,000	35,000	35,950	18,950	18,950	108,900	124,900

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Mountain Golf Course

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

Overview

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

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

Budget/Staffing Summary

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

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Golf Season</u>					
Opening Date*	5/28/2019	5/25/2020	5/24/2021	5/20/2022	5/19/2023
Closing Date*	9/15/2019	10/11/2020	10/14/2021	10/9/2022	10/8/2023
<small>*Based on calendar year</small>					
Total Rounds Played	15,759	18,690	14,921	18,920	17,800

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

Strategic Plan Initiatives:

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

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

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

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11% and have been evaluated in relation to Board-approved cost-recovery targets.
- 2023 budgeted rounds for Mountain Course are based on closing 9 holes starting in mid-September for cart path work and moving tee times back to 12 minute intervals.
- Food and Beverage revenue is based on 5% increase over 2022-2023 budget, based on being able to be fully staffed and no restrictions
- Merchandise Sales projected at a 5% increase, with more emphasis from Merchandise staff being involved at the Mountain course.

Staffing –

	<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>Staffing</u>					
FTE's*	11.6	10.9	12.0	11.6	11.6

*Based on budget

- The FY23/24 baseline budget reflects 11.6 positions, essentially unchanged from FY2022/23.
- Personnel costs in the baseline budget reflect an increase of 7.8% due to cost-of-living adjustments and hourly rates to remain competitive within the competitive labor market.

Operations and Maintenance

- Preliminary budget reflects an overall 16% decrease for operations, maintenance and capital expenses,
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.
- Reorganizing staffing levels and changing the management position to only 7 months have helped with reducing wages.
- Reducing Marketing budget by \$9500
- Reducing operating supplies where it will not affect day-to-day operations.

Capital

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

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

- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11%, and have been evaluated in relation to Board-approved cost-recovery targets.
- Increased budgeted rounds based on moving tee times back to 10-minute intervals and popularity of golf.
- Food and Beverage revenue is based on 5% to 7% increase over 2022/2023 budget.
- Merchandise Sales projected at a 5% increase over 2022/2023 budget.

Staffing –

	<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>Staffing</u>					
FTE's*	43.9	30.2	31.4	31.3	31.3

*Based on budget

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

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

Operations and Maintenance

- Preliminary budget reflects an overall 3% decrease from baseline in expenses.
- Inflationary cost increases deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses, as well as reducing staffing where it is feasible.
- Reduction of Marketing expenses by \$14,050.
- Reduction in Fleet due to new golf carts and maintenance free batteries.

Capital

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

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Mountain Golf Course

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

Overview

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

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

Budget/Staffing Summary

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

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Golf Season</u>					
Opening Date*	5/28/2019	5/25/2020	5/24/2021	5/20/2022	5/19/2023
Closing Date*	9/15/2019	10/11/2020	10/14/2021	10/9/2022	10/8/2023
*Based on calendar year					
Total Rounds Played	15,759	18,690	14,921	18,920	17,800

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

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- Allocate capital expenditures to maintain services and facilities

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

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) has been increased by an average of 5% to 11% and have been evaluated in relation to Board-approved cost-recovery targets.
- 2023 budgeted rounds for Mountain Course are based on closing 9 holes starting in mid-September for cart path work and moving tee times back to 12 minute intervals.
- Food and Beverage revenue is based on 5% increase over 2022-2023 budget, based on being able to be fully staffed and no restrictions
- Merchandise Sales projected at a 5% increase, with more emphasis from Merchandise staff being involved at the Mountain course.

Staffing –

	<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>Staffing</u>					
FTE's*	11.6	10.9	12.0	11.6	11.6

*Based on budget

- The FY23/24 baseline budget reflects 11.6 positions, essentially unchanged from FY2022/23.
- Personnel costs in the baseline budget reflect an increase of 7.8% due to cost-of-living adjustments and hourly rates to remain competitive within the competitive labor market.

Operations and Maintenance

- Preliminary budget reflects an overall 16% decrease for operations, maintenance and capital expenses,
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.
- Reorganizing staffing levels and changing the management position to only 7 months have helped with reducing wages.
- Reducing Marketing budget by \$9500
- Reducing operating supplies where it will not affect day-to-day operations.

Capital

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	724,464	809,745	717,965	1,004,338	1,054,500	1,070,810		
Facility Fees	327,607	222,882	-	1,139,874	232,000	-		
TOTAL OPERATING INCOME	1,052,070	1,032,627	717,965	2,144,212	1,286,500	1,070,810		
OPERATING EXPENSE								
Salaries and Wages	320,393	346,777	356,823	500,207	558,748	521,258		
Employee Fringe	96,581	112,455	115,737	162,915	176,343	176,253		
Total Personnel Cost	416,974	459,232	472,560	663,122	735,091	697,511		
Professional Services	7,025	2,296	1,759	2,570	2,570	2,570		
Services and Supplies	483,269	333,305	345,354	381,890	404,900	417,165		
Insurance	15,687	16,725	17,932	18,800	22,100	22,100		
Utilities	83,695	84,117	88,192	98,346	108,300	108,300		
Cost of Goods Sold	64,580	61,792	47,980	113,366	119,000	108,100		
Central Services Cost	54,000	56,533	61,381	77,236	84,629	126,031		
Depreciation	156,361	204,637	199,433	198,528	157,100	157,100		
TOTAL OPERATING EXPENSE	1,281,591	1,218,637	1,234,591	1,553,858	1,633,690	1,638,877		
NET INCOME (EXPENSE)	(229,521)	(186,010)	(516,626)	590,354	(347,190)	(568,067)		
NON OPERATING INCOME								
Non Operating Leases	40,256	41,464	54,791	43,989	45,300	44,383		
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	244,352	(8,002)	17,029	-	-	-		
TOTAL NON OPERATING INCOME	284,608	33,463	72,068	41,241	42,552	41,635		
NON OPERATING EXPENSE								
Debt Service Interest	-	-	1,225	1,874	-	-		
TOTAL NON OPERATING EXPENSE	-	-	1,225	1,874	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(152,547)	(445,782)	629,721	(304,638)	(526,432)		
TRANSFERS								
Transfers Out	1,592,962	-	-	-	-	-		
TOTAL TRANSFERS	(1,592,962)	-	-	-	-	-		
CHANGE IN NET POSITION	(1,537,874)	(152,547)	(445,782)	629,721	(304,638)	(526,432)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	724,464	809,745	717,965	1,004,338	1,054,500	1,070,810		
Facility Fees	327,607	222,882	-	1,139,874	232,000	-		
Non Operating Leases	40,256	41,464	54,791	43,989	45,300	44,383		
Investment Earnings	-	-	248	(2,748)	(2,748)	(2,748)		
Proceeds from Capital Asset Dispositions	244,352	(8,002)	17,029	-	-	-		
TOTAL SOURCES	1,336,679	1,066,090	790,033	2,185,453	1,329,052	1,112,445		
USES								
Salaries and Wages	320,393	346,777	356,823	500,207	558,748	521,258		
Employee Fringe	96,581	112,455	115,737	162,915	176,343	176,253		
Total Personnel Cost	416,974	459,232	472,560	663,122	735,091	697,511		
Professional Services	7,025	2,296	1,759	2,570	2,570	2,570		
Services and Supplies	483,269	333,305	345,354	381,890	404,900	417,165		
Insurance	15,687	16,725	17,932	18,800	22,100	22,100		
Utilities	83,695	84,117	88,192	98,346	108,300	108,300		
Cost of Goods Sold	64,580	61,792	47,980	113,366	119,000	108,100		
Central Services Cost	54,000	56,533	61,381	77,236	84,629	126,031		
Capital Improvements	-	-	556,500	1,138,000	723,200	626,200		
Debt Service	-	-	1,225	1,874	-	-		
Transfers Out	1,592,962	-	-	-	-	-		
TOTAL USES	2,718,191	1,013,999	1,592,883	2,495,204	2,199,790	2,107,977		
SOURCES(USES)	(1,381,513)	52,090	(802,849)	(309,751)	(870,738)	(995,532)		

COMMUNITY SERVICES	GOLF	Mountain Course									TOTAL
		Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	
Row Labels	Account Description	32 400	410	420	440	450	460	530	980	990	32 Total
Revenue											
Sales & Fees		(806,730)					(110,880)	(153,200)			(1,070,810)
Facility Fee											-
Operating Grants											-
Interfund											-
Misc. Rev.										(44,383)	(44,383)
Invest Inc.										2,748	2,748
Capital Grants											-
Revenue Total		(806,730)					(110,880)	(153,200)		(41,635)	(1,112,445)
Expense											
Wages			85,252	231,425	96,015		24,713	40,672	15,445	27,736	521,258
Benefits			35,983	85,609	10,777		10,504	11,508	7,800	14,072	176,253
Professional Services				1,400						1,170	2,570
Services & Supplies			8,305	138,255	34,060	113,220		30,470	10,200	82,655	417,165
Insurance										22,100	22,100
Utilities			1,000	92,600				2,100		12,600	108,300
Cost of Goods Sold							69,200	38,900			108,100
Central Services Cost										126,031	126,031
Defensible Space											-
Capital Expend.										626,200	626,200
Debt Service											-
Expense Total			130,540	549,289	140,852	113,220	104,417	123,650	33,445	912,564	2,107,977
Grand Total		(806,730)	130,540	549,289	140,852	113,220	(6,463)	(29,550)	33,445	870,929	995,532

COMMUNITY SERVICES		Mountain Course										
		Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B	Mktg.	Admin	TOTAL	
GOLF		32									32 Total	
Row Labels	Account Description	400	410	420	440	450	460	530	980	990		
Misc. Rev.											(44,383)	(44,383)
Invest Inc.											2,748	2,748
Capital Grants												
Revenue Total		(806,730)					(110,880)	(153,200)			(41,635)	(1,112,445)
Expense												
Wages			85,252	231,425	96,015		24,713	40,672	15,445	27,736		521,258
Benefits			35,983	85,609	10,777		10,504	11,508	7,800	14,072		176,253
Professional Services				1,400						1,170		2,570
6010	Legal											
6020	Audit									1,170		1,170
6030	Professional Consultants			1,400								1,400
Services & Supplies			8,305	138,255	34,060	113,220		30,470	10,200	82,655		417,165
7010	Advertising - Paid								5,200			5,200
7020	Advertising - Trade											
7200	Banking Fees & Processing							4,800		17,000		21,800
7210	Community Relations											
7300	Computer & IT Small Equip											
7310	Computer License & Fees							700				700
7320	Computer Supplies											
7330	Contractual Services									240		240
7335	Discounts Earned											
7340	Dues & Subscriptions		1,230	315								1,545
7350	Dues & Subscriptions											
7350	Employee Recruit & Retain		400	400	100			600				1,500
7405	Employee Recruit & Retain											
7405	Office Supplies		600	100						900		1,600
7415	Office Supplies											
7415	Operating		3,195	56,830	2,470			8,800	5,000	50		76,345
7420	Operating											
7420	Fuel			5,200	5,400	3,900						14,500
7425	Chemical			9,275								9,275
7430	Chemical											
7430	Uniforms		1,200	1,000	2,100			1,000		400		5,700

COMMUNITY SERVICES		GOLF		Mountain Course							TOTAL	
				Revenue	Services	Maint.	Carts	Fleet	Pro Shop	F&B		
Row Labels	Account Description	32 400	410	420	440	450	460	530	980	990	32 Total	
Cost of Goods Sold							69,200	38,900			108,100	
7920	Food							23,100			23,100	
7922	Food Waste & Employee Meals							-			-	
7924	Beer							8,000			8,000	
7928	Wine							2,500			2,500	
7932	Liquor							5,300			5,300	
7940	Merchandise for resale						66,150				66,150	
7945	Freight on Inventory Purchases						3,050				3,050	
7950	Personal Services Contracts											
Central Services Cost										126,031	126,031	
Defensible Space												
Capital Expend.										626,200	626,200	
Debt Service												
Expense Total			130,540	549,289	140,852	113,220	104,417	123,650	33,445	912,564	2,107,977	
Grand Total		(806,730)	130,540	549,289	140,852	113,220	(6,463)	(29,550)	33,445	870,929	995,532	



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total
Mountain Golf		3241GC1502	Wash Pad Improvements		100,000					100,000					100,000	100,000
		3241LJ2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000												
		3299BD2201	Maintenance Bldg. / Torch Down Roof Replacement		100,000	100,000									100,000	100,000
		NEW	Mountain Course Fuel Tank Replacement					100,000		500,000						
		3241GC1404	Irrigation Improvements	18,000	10,000		12,000	12,000					800,000	800,000	822,000	812,000
		3241LV1899	Mountain Course 58 Cart Fleet		491,200	491,200									491,200	491,200
		Rolling Stock	Fleet / Vehicle Replacement - Mount Course	20,000	22,000	35,000	310,500	277,000				94,000	59,000	108,000	391,500	514,000
		Total		1,138,000	725,200	626,200	322,500	369,000		600,000		94,000	859,000	908,000	1,905,700	2,017,200



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/29/23

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000			30,000	30,000	30,000	30,000	30,000	30,000			90,000	90,000
	3242LU1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,800	22,500	22,500	27,500	27,500	8,000	5,000	407,600	407,500	19,000	10,000	472,900	472,900
	3299801705	Paint Exterior of Mountain Golf Clubhouse	Building Superintendent				25,000	25,000							25,000	25,000
	Total			20,800	22,500	22,500	82,500	82,500	38,000	35,000	407,600	427,000	19,000	10,000	507,000	507,000

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES

Facilities / Events

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

Overview

The operating plan for Facilities provides preferred pricing for Picture Pass Holders (PPH) with the use of revenue from non-PPH events. IVGID establishes a schedule of events to support golf, community programming and Trustee meetings or general administration that represents 202 and 316 events,

Services Provided

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

Venues

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

Services Provided

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

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

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

BANQUET SERVICE STAFF	WEDDINGS	COMMUNITY EVENTS
Ensure venue look neat, organized	Yes	Yes
Establishes contact with person in charge of event	Yes	Yes
Prepare the tables for event	Yes	Yes
Manages outside vendors	Yes	Yes
Provides food service to clients	Yes	Yes
Coordinates plated meal service to individual guest tables	Yes	Yes
Transport food to Aspen Grove	Yes	Yes
Maintain Service ware	Yes	Yes
Keeps events on timeline	Yes	Yes
Maintain cleanliness and organization throughout event	Yes	Yes
Consolidate clients' items	Yes	Yes
Washes and restocks all glassware	Yes	Yes
Maintains organization of banquet equipment	Yes	Yes
Troubleshoots during events	Yes	Yes
Writes summary report for final charges.	Yes	Yes
Inventory, order and organize alcohol	Yes	Yes
Provides tableside alcohol service	Yes	Yes
Bar supplied and ready as necessary	Yes	Yes
Bar Captain reconciles monies collected from cash bar	Yes	Yes
Bar Captain files a summary report of all sales	Yes	Yes

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

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

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

Budget Highlights

<u>Staffing</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
FTE's*	2.5	10.4	11.8	9.3	9.3

*Based on budget

Revenue

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

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

Expenditures

We will continue to manage the budget based on business levels. The cost of business is continuing to rise both in wages and costs of goods. As we evaluate these increases during the budgeting process we will evaluate our venue rates and work with the food & beverage department to evaluate food rates to correspond with increases.

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

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	361,890	790,683	1,942,227	2,117,586	2,223,300	1,942,550		
Facility Fees	131,043	41,275	-	187,130	12,000	-		
TOTAL OPERATING INCOME	492,932	831,958	1,942,227	2,304,716	2,235,300	1,942,550		
OPERATING EXPENSE								
Salaries and Wages	83,927	329,647	458,090	525,118	562,664	546,602		
Employee Fringe	32,717	155,209	210,168	247,888	265,771	287,554		
Total Personnel Cost	116,644	484,857	668,257	773,006	828,435	834,156		
Professional Services	1,140	1,184	859	1,170	1,170	1,170		
Services and Supplies	329,485	280,325	503,408	548,975	550,900	482,598		
Insurance	10,715	11,440	12,222	12,800	15,100	15,100		
Utilities	34,891	48,372	58,806	56,129	59,700	59,700		
Cost of Goods Sold	-	155,144	409,368	464,700	488,100	427,100		
Central Services Cost	25,500	24,396	95,990	106,807	115,599	157,991		
Depreciation	159,048	147,751	132,394	122,064	118,000	118,000		
TOTAL OPERATING EXPENSE	677,423	1,153,468	1,881,305	2,085,651	2,177,004	2,095,814		
NET INCOME (EXPENSE)	(184,491)	(321,510)	60,922	219,065	58,296	(153,264)		
NON OPERATING INCOME								
Investment Earnings	-	-	473	(180)	(180)	(180)		
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-	-		
TOTAL NON OPERATING INCOME	-	(17,550)	473	(180)	(180)	(180)		
NON OPERATING EXPENSE								
Debt Service Interest	-	(1,158)	3,941	1,962	-	-		
Amortization	-	1,496	748	-	-	-		
TOTAL NON OPERATING EXPENSE	-	339	4,689	1,962	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(339,399)	56,706	216,923	58,116	(153,444)		
TRANSFERS								
Transfers In	-	-	173,220	-	-	-		
Transfers Out	246,592	-	-	-	-	-		
TOTAL TRANSFERS	(246,592)	-	173,220	-	-	-		
CHANGE IN NET POSITION	(431,083)	(339,399)	229,926	216,923	58,116	(153,444)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	361,890	790,683	1,942,227	2,117,586	2,223,300	1,942,550		
Facility Fees	131,043	41,275	-	187,130	12,000	-		
Investment Earnings	-	-	473	(180)	(180)	(180)		
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-	-		
Transfers In	-	-	173,220	-	-	-		
TOTAL SOURCES	492,932	814,408	2,115,921	2,304,536	2,235,120	1,942,370		
USES								
Salaries and Wages	83,927	329,647	458,090	525,118	562,664	546,602		
Employee Fringe	32,717	155,209	210,168	247,888	265,771	287,554		
Total Personnel Cost	116,644	484,857	668,257	773,006	828,435	834,156		
Professional Services	1,140	1,184	859	1,170	1,170	1,170		
Services and Supplies	329,485	280,325	503,408	548,975	550,900	482,598		
Insurance	10,715	11,440	12,222	12,800	15,100	15,100		
Utilities	34,891	48,372	58,806	56,129	59,700	59,700		
Cost of Goods Sold	-	155,144	409,368	464,700	488,100	427,100		
Central Services Cost	25,500	24,396	95,990	106,807	115,599	157,991		
Capital Improvements	-	-	(3,150)	10,000	12,000	12,000		
Debt Service	-	(1,158)	173,285	177,130	-	-		
Transfers Out	246,592	-	-	-	-	-		
TOTAL USES	764,967	1,004,560	1,919,046	2,150,717	2,071,004	1,989,814		
SOURCES(USES)	(272,035)	(190,152)	196,874	153,819	164,116	(47,444)		

COMMUNITY SERVICES	Facilities	Chateau	Aspen	Events	Mktg.	TOTAL
		330				
		33				33 Total
Row Labels	Account Description	500	510	530	980	
Revenue						
Sales & Fees		(494,600)	(56,750)	(1,391,200)		(1,942,550)
Facility Fee		-				-
Operating Grants						
Interfund						
Misc. Rev.						
Invest Inc.					180	180
Capital Grants						
Revenue Total		(494,600)	(56,750)	(1,391,200)	180	(1,942,370)
Expense						
Wages		87,289		436,838	22,475	546,602
Benefits		49,262		227,115	11,176	287,554
Professional Services		1,170				1,170
Services & Supplies		268,053	85,130	95,715	33,700	482,598
Insurance		14,400	700			15,100
Utilities		33,300	4,700	21,700		59,700
Cost of Goods Sold				427,100		427,100
Central Services Cost		157,991				157,991
Defensible Space						
Capital Expend.		12,000				12,000
Debt Service		-	-			-
Expense Total		623,465	90,530	1,208,468	67,351	1,989,814
Grand Total		128,865	33,780	(182,732)	67,531	47,444

COMMUNITY SERVICES		Facilities	Chateau	Aspen	Events	Mktg.	TOTAL
			330				
			33				33 Total
Row Labels	Account Description	500	510	530	980		
Revenue							
Sales & Fees		(494,600)	(56,750)	(1,391,200)			(1,942,550)
4200	Passes						
4205	Admissions & Fees						
4206	Admissions & Fees - Guest						
4207	Admissions & Fees - Non-Res						
4210	Program Registration						
	Program Registration						
4212	Program Reg - Non-Res						
4215	Rental Income	(632,000)	(136,800)				(768,800)
4220	Concessions						
4225	Sponsorships						
	Sponsorships						
4240	Parcel Owner Allowances	27,600	1,600				29,200
	Parcel Owner Allowances						
4250	Inter-District Program Allow	34,100	54,500	10,500			99,100
4270	Charitable Allowances	22,100	4,750				26,850
4280	Employee Allowances						
4285	Promotional Discounts	100,700	19,200	-			119,900
	Promotional Discounts						
4295	Punch Cards Utilized						
4405	Merchandise Sales						
4409	Allocated to others						
4410	Personal Services						
4411	Personal Services Contract						
4415	Repairs for Customers						
4417	Service & User Fees	(47,100)	-				(47,100)
4420	Food Sales				(1,005,100)		(1,005,100)
4424	Beer Sales				(82,200)		(82,200)
4428	Wine Sales				(164,100)		(164,100)
4432	Liquor Sales				(150,300)		(150,300)
	Facility Fee						-
	Operating Grants						
	Interfund						
	Misc. Rev.						
	Invest Inc.					180	180
	Capital Grants						
Revenue Total		(494,600)	(56,750)	(1,391,200)	180		(1,942,370)
Expense							
Wages		87,289		436,838	22,475		546,602
Benefits		49,262		227,115	11,176		287,554
Professional Services		1,170					1,170
6010	Legal						
6020	Audit	1,170					1,170
6030	Professional Consultants						
Services & Supplies		268,053	85,130	95,715	33,700		482,598
7010	Advertising - Paid				31,500		31,500

COMMUNITY SERVICES		Facilities	Chateau	Aspen	Events	Mktg.	TOTAL
			330				
			33				33 Total
Row Labels	Account Description	500	510	530	980		
7020	Advertising - Trade						
7200	Banking Fees & Processing				34,300		34,300
7210	Community Relations						
7300	Computer & IT Small Equip						
	Computer & IT Small Equip						
7310	Computer License & Fees	5,976				105	6,081
7320	Computer Supplies						
7330	Contractual Services	1,200					1,200
7335	Discounts Earned						
7340	Dues & Subscriptions						
	Dues & Subscriptions						
7350	Employee Recruit & Retain	1,050			1,000		2,050
	Employee Recruit & Retain						
7405	Office Supplies	1,200					1,200
	Office Supplies				900		900
7415	Operating	12,300	1,000		38,900	2,095	54,295
	Operating						
7420	Fuel	2,600	100				2,700
7425	Chemical						
	Chemical						
7430	Uniforms	3,100			2,400		5,500
	Uniforms						
7433	Safety						
7435	Small Equipment						
	Small Equipment						
7450	Permits & Fees	650	2,520				3,170
	Permits & Fees						
7460	Postage						
7470	Printing & Publishing						
7480	Rental & Lease						
	Rental & Lease						
7510	R& M General	70,000	32,889		200		103,089
	R& M General						
7515	R&M Preventative		2,200				2,200
7520	R&M Corrective						
7525	Snow Removal	16,250	5,070				21,320
7530	Janitorial	30,800	6,500				37,300
	Janitorial						
7540	Fleet Maintenance Services	3,742					3,742
7545	Engineering Services	3,300					3,300
7550	BLDGS Maintenance Services	105,125	31,671		18,015		154,811
7605	Security	2,670	3,180				5,850
7680	Training & Education	495					495
7685	Travel & Conferences	7,595					7,595
	Travel & Conferences						
Insurance		14,400	700				15,100
Utilities		33,300	4,700		21,700		59,700

COMMUNITY SERVICES		Facilities	Chateau	Aspen	Events	Mktg.	TOTAL
			330				
			33				33 Total
Row Labels	Account Description	500	510	530	980		
7810	Electricity	12,200	800	6,300			19,300
7815	Heating	8,500	900				9,400
7820	Water & Sewer	7,100	3,000				10,100
7825	Trash			14,400			14,400
7830	Internet	2,100					2,100
7835	Cable TV						
7840	Telephone	3,400		1,000			4,400
	Telephone						
	Cost of Goods Sold			427,100			427,100
7920	Food			287,400			287,400
7922	Food Waste & Employee Meals			21,700			21,700
7924	Beer			20,700			20,700
7928	Wine			65,600			65,600
7932	Liquor			31,700			31,700
7940	Merchandise for resale						
7945	Freight on Inventory Purchases						
7950	Personal Services Contracts						
	Central Services Cost	157,991					157,991
	Defensible Space						
	Capital Expend.	12,000					12,000
	Debt Service						
	Expense Total	623,465	90,530	1,208,468	67,351		1,989,814
	Grand Total	128,865	33,780	(182,732)	67,531		47,444



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total	
Facilities		3350BD1302	Resurface Patio Deck Replace Railings Replace Rock Facia - Chateau					75,000	27,500						27,500	75,000	
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing						25,000	25,000					25,000	25,000	
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000													
		Rolling Stock	Fleet / Vehicle Replacement - Facilities								40,000		40,000		40,000	40,000	
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module								25,620		25,620		25,620	25,620	
		3350FF1204	Catering Kitchen Equipment						18,375	18,375					18,375	18,375	
		3350FF1803	Portable Bars									16,000			16,000	16,000	
		3352FF1003	Catering Ceremony Chairs		12,000	12,000	75,000	75,000								87,000	87,000
		3352FF1104	Replace Banquet Serviceware						10,000	10,000				35,080	35,080	45,000	45,080
		3352FF1704	Banquet Tables														
	Total			10,000	12,000	12,000	75,000	190,000	80,875	53,375	81,620	81,620	35,080	35,080	284,585	332,085	



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/29/23

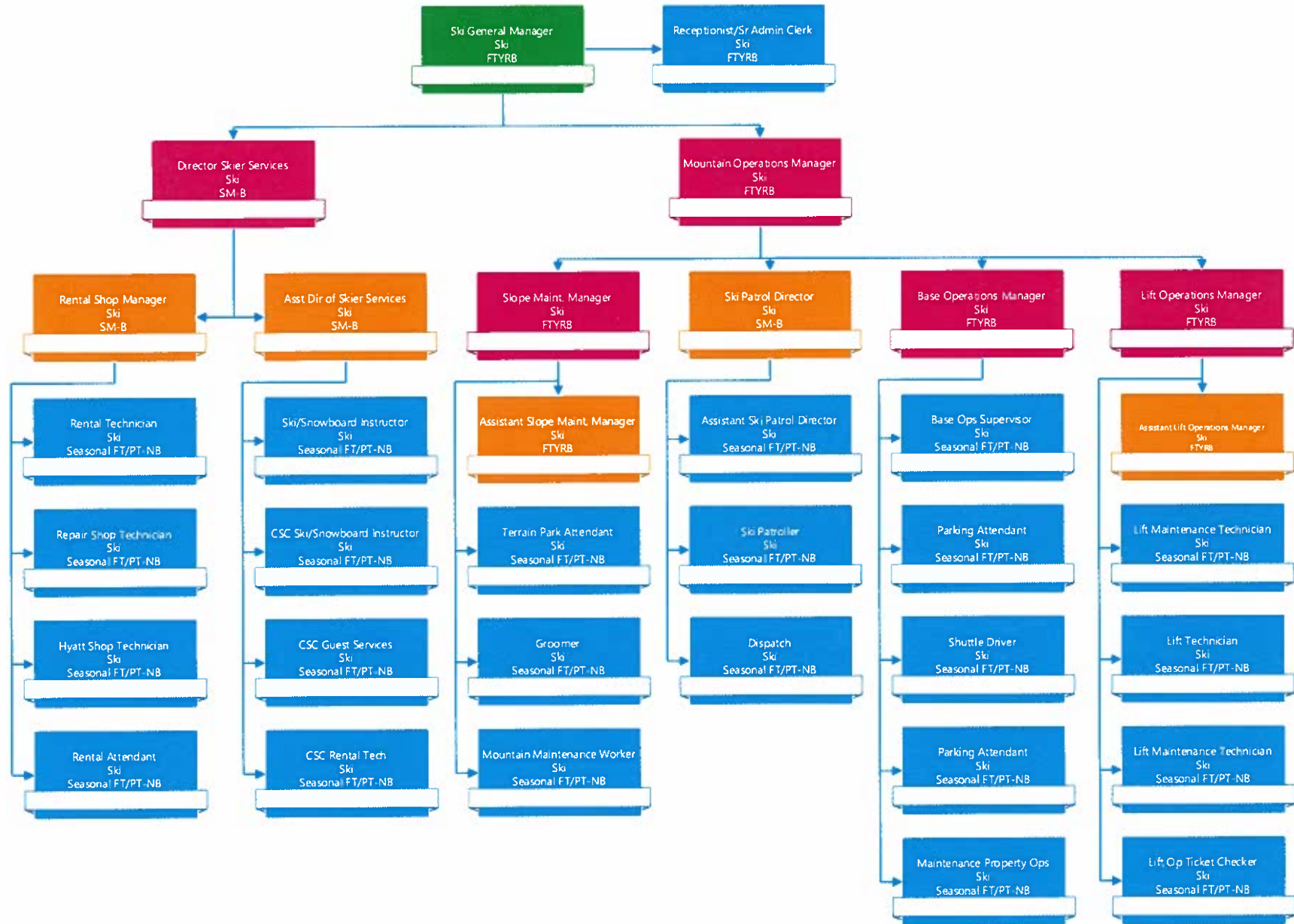
Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Facilities	33500D1103	Chateau - Replace Carpet	Buildings Superintendent	46,300	68,000	68,000					55,500	66,500			123,500	129,500
	33508D1506	Paint Interior of Chateau	Buildings Superintendent	40,300									62,500	62,500	62,500	62,500
	33508D1506	Paint Exterior of Chateau	Buildings Superintendent													
	3350FF1801	Chateau Lobby Furniture	Sales and Events Coordinator										14,800	14,800	14,800	14,800
	3351LJ1807	Replacement Sod at Aspen Grove	Sales and Events Coordinator										19,800	19,800	19,800	19,800
	Total			86,600	68,000	68,000					55,500	66,500	62,500	67,100	210,880	210,880

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES

Ski / Diamond Peak

Ski



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

Overview

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 361 acres of the terrain operated under a Special Use Permit through the USFS. The ski area operates six chair lifts and 1 surface lift serving 30 groomed trails with a top elevation of 8,540' and a base elevation of 6,700'. The ski area supports a snowmaking system with capabilities of making snow on 65% of the developed terrain.

The resorts amenities include a 13,000 square feet Main Lodge with food and drink service, indoor seating, equipment rental, sport shop, lockers and restrooms. The skier services building at 7,400 square feet provides guest services and lift tickets, first aid room, child and adult lessons, employee locker rooms and administration. At the top of Lakeview lift, you will find Snowflake lodge at 1,100 square feet providing food and beverage options with indoor and outdoor seating.

The daily operating season typical begins in early December and continues through the middle of April. During the off-season, April through November, extensive maintenance programs are planned to be performed throughout the building facilities, ski lifts, fleet vehicles, snowmaking facilities, snowmaking equipment, slope erosion control, forest health, tree care and brushing.

The ski area will typically begin snowmaking operations in early November to build a snow surface product to open the venue for the season on approximately December 9, 2023. The proposed FY2024 preliminary budget provides funding to operate the following services throughout the season.

Services Provided Include

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

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

Key Rates

The ski venue practices a key rate schedule including three periods of pricing for admissions and fees with, daily lift tickets purchased, ski and ride centers lessons, ski and snowboard equipment rentals and season passes. The model does not include food and beverage options as pricing is not subject to change by period. The table below is a very partial list of the key rates for products and services provided at the ski venue.

	Value	Weekend	Peak
Daily Lift Ticket			
PPH	\$35.00	\$35.00	\$45.00
Non- PPH	\$140.00	\$155.00	\$165.00
Adult Ski & Snowboard Lessons	\$115.00	\$120.00	\$140.00
Child Ski & Snowboard Lessons	\$165.00	\$175.00	\$205.00
Ski & Snowboard Equipment Rental	\$60.00	\$65.00	\$75.00
Season Pass Sales	Tier 1	Tier 2	Tier 3
PPH - Adult	\$319.00	\$358.00	\$447.00
Non - PPH - Adult	\$454.00	\$509.00	\$635.00

Visitation

Similar to the product-pricing model, fiscal year operating budgets and daily operations are informed by estimated skier visits counts by period and number of operating days. Peak or holiday periods include Christmas and New Year's at (17) seventeen days, Martin Luther King Day weekend at (4) four days and President's week scheduled with (9) nine days. Listed below are the estimated skier visit counts within the three periods that make up the forecasted one hundred and thirty days of operations.

Weekdays	Weekends	Peak Periods
200 - 500 visits	1,200 - 2,000 visits	1,800 - 2,500 visits
75 days	25 days	30 days

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

Operational Services

The ski venue proposed FY2024 preliminary operating budget includes the following services through Sources and Uses that provide the daily operations during the ski season including the ski off-season planned maintenance programs.

- (610) Tickets – Guest Services
- (34-530) F&B Main Lodge
- (36-530) F&B Snowflake
- (660) Adult Ski Lessons
- (670) Child Ski Lessons
- (680) Ski and Snowboard Rentals
- (620) Ski Lift Operations and Maintenance
- (980) Marketing
- (990) Administration
- (960) Hyatt Sport Shop
- (630) Slope Operations and Maintenance
- (650) First Aid and Ski Patrol
- (450) Fleet Maintenance
- (490) Brushing and Maintenance
- (690) Parking and Shuttle Transportation

Ski Fund (340) operating budgets fund the listed departments through the following expense sub accounts within the Services and Supplies.

- Advertising – Paid – Trade
- Banking Fees and Processing
- Computer IT Small Equipment
- Computer Licenses and Fees
- Contractual Services
- Dues and Subscriptions
- Employee Recruitment and Retention
- Operating Supplies
- Fuel
- Uniforms
- Small Equipment
- Permits and Fees
- Rental and Lease
- Repairs and Maintenance General
- Janitorial
- Snow Removal
- Rental and Leases
- Permits and Fees
- Engineering Services
- Building Maintenance Services
- Security
- Training and Education

Listed below are regulatory agencies, standards and departments that provide oversight to planning, compliance and operations within the ski venue.

- Incline Village General Improvement District
- Washoe County Health Department
- Washoe County Building Department
- North Lake Tahoe Fire Protection District
- Nevada State Fire Marshal
- United States National Forest Special Use Permit

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

- Tahoe Regional Planning Agency
- American National Standards Institute – B77.1
- Safe Hold Special Risks - Ski Area Operational Activities Risk Conformance

FY2024 Operating Budget

Sources - Uses	Sources	Uses	Variance	Operating Margin
(600) Sales & Fees	\$7,560,800			
(34-560) Food & Beverage - Main Lodge	\$1,456,700	\$1,035,370	\$421,330	29%
(36-530) Food & Beverage - Snowflake	\$457,200	\$308,790	\$148,410	32%
(660) Adult Ski & Snowboard Lessons	\$885,905	\$404,897	\$481,008	54%
(670) Child Ski & Snowboard Lessons	\$877,615	\$526,318	\$351,297	40%
(680) Ski & Snowboard Equipment Rental	\$1,274,200	\$377,861	\$896,339	70%
(960) Hyatt Sport Shop	\$342,848	\$108,201	\$234,647	68%

Operations - Uses	FY2023	FY2024	Variance
(450) Fleet Inter Fund Service	\$455,515	\$431,020	-\$24,495
(490) Brushing - Maintenance	\$107,116	\$136,226	\$29,110
(610) Revenue Office	\$435,214	\$375,456	-\$59,758
(620) Lift Operations Maintenance	\$1,186,734	\$1,249,622	\$62,888
(630) Slope Operations Maintenance	\$1,092,016	\$963,440	-\$128,576
(650) Ski Patrol Operations	\$306,877	\$314,040	\$7,163
(690) Property Operations Transportation	\$809,460	\$785,981	-\$23,479
(980) Marketing	\$587,008	\$603,692	\$16,684
(990) Administration	\$1,359,799	\$1,413,720	\$53,921
(990) Central Services Allocation Cs	\$524,073	\$892,441	\$368,368

Service Metrics

The table below provides actual and forecasts of measurable units of services that inform the ski venue operating budget through key performance indicators.

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

Service Measure Units	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Budget FY2022-23	Budget FY2023-24
Ski Season					
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

Personnel / Staffing

Nearly 300 personnel members are recruited hired and trained annually throughout the operating season to support the ski venue operations. The seasonal work force includes full time, part time and limited part time schedules.

The proposed FY2024 personnel salaries and wages budgets have been updated to reflect a \$3.00 an hour increase to the seasonal frontline positions. The current FY2023 budget reflects a rate of \$18.00 an hour for the front line personnel while preliminary allocations of \$21.00 an hour are being proposed to remain competitive with recruiting efforts within the region. Staff will note that the current hourly rate for ski venue front line personnel is \$20.00 an hour.

The proposed preliminary Salaries and Wage budget includes a 10% reduction of seasonal position staff work hours. Recruiting efforts along with a couple of seasons of operating in a pandemic have revealed an insufficient amount of actual hours worked as compared to forecasts and assumptions. Staff intends to monitor ongoing and future trends in recruiting efforts as well as collected data to identify allocations of personnel hours in forth coming operating budgets.

Baseline personnel budgets include 76.9 FTE's at the ski venue for a total of 159,952 forecasted hours work. The proposed reduced allocation of personnel hours have decreased the calculated FTE's as shown in the table below.

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

	<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>Staffing</u>					
FTE's*	78.5	75.9	75.4	76.9	70.9

*Based on budget

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 proposed position will assume the role as Ski Operations Manager and include more responsibilities and direction to learn overall venue management versus the current oversight of solely mountain operations departments.

FY2024 -Total Personnel Cost assumes a \$68,896 increase or 1% as compared FY2023.

Operations – Uses

FY2024 preliminary ski venue funding within Services Supplies decreases by \$8,000 while General Liability Insurance for the venue is proposed to increase by 18% or \$41,600. Utilities are assuming an 11% decrease from FY2023 as well as a decrease of 8% in Food and Beverage Cost of Goods Sold. Professional Services including legal fees funding will remain at \$23,700.

Capital Projects/Capital Expense

Capital expense projects include funding for-

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

Capital projects include funding for-

- Main Lodge walk-in cooler and food prep space reconfiguration - \$800,000
- Fleet replacement of snow grooming vehicle- \$600,000
- Mechanical and process control upgrades to snowmaking water pump house \$505,000
- Replacement snowmobile and utility vehicle equipment - \$41,000
- Replacement haul rope grips 1979 Redfox ski lift - \$64,000
- Snowflake Lodge – Preliminary concept planning - \$250,000

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

Service Level

The ski venue fund (340) operating and capital budgets are developed to inform through allocations including personnel, operating, maintenance and capital projects to provide a safe winter skiing experience from December through April without interruption of service to our community and others.

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,800,300	12,813,368		
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	345,900	-		
Interfund Services	-	17,011	33,540	15,735	16,500	14,985		
TOTAL OPERATING INCOME	8,143,466	8,573,145	11,617,207	12,949,502	13,162,700	12,828,353		
OPERATING EXPENSE								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	4,292,107	3,963,239		
Employee Fringe	870,179	902,190	971,743	1,331,768	1,495,660	1,341,389		
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	5,787,767	5,304,628		
Professional Services	69,873	17,267	13,257	23,700	23,700	23,700		
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,361,000	2,317,557		
Insurance	206,899	195,881	259,300	234,500	276,100	276,100		
Utilities	511,366	547,831	492,946	641,435	574,700	573,200		
Cost of Goods Sold	363,567	317,925	389,302	558,200	586,200	513,550		
Central Services Cost	388,100	397,765	447,662	524,073	559,329	892,441		
Depreciation	1,350,051	1,294,516	1,278,962	1,137,696	1,251,500	1,251,500		
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,008,999	10,680,939	11,420,296	11,152,676		
NET INCOME (EXPENSE)	(290,350)	674,870	2,608,208	2,268,563	1,742,404	1,675,677		
NON OPERATING INCOME								
Other Sources	-	-	2,172	-	-	-		
Non Operating Leases	75,784	78,233	122,080	85,085	87,600	84,567		
Investment Earnings	49,030	1,723	(38,873)	21,324	21,324	21,324		
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	-	-		
TOTAL NON OPERATING INCOME	132,144	40,027	216,208	106,409	108,924	105,891		
NON OPERATING EXPENSE								
Debt Service Interest	-	(129)	440	219	-	-		
Amortization	-	185	93	-	-	-		
TOTAL NON OPERATING EXPENSE	-	56	533	219	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	714,841	2,823,883	2,374,753	1,851,328	1,781,568		
TRANSFERS								
Transfers In	-	-	19,333	-	-	-		
Transfers Out	812,243	-	-	-	-	-		
TOTAL TRANSFERS	(812,243)	-	19,333	-	-	-		
CHANGE IN NET POSITION	(970,449)	714,841	2,843,216	2,374,753	1,851,328	1,781,568		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,800,300	12,813,368		
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	345,900	-		
Interfund Services	-	17,011	33,540	15,735	16,500	14,985		
Non Operating Leases	75,784	78,233	122,080	85,085	87,600	84,567		
Investment Earnings	49,030	1,723	(38,873)	21,324	21,324	21,324		
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	-	-		
Funded Capital Resources	-	-	2,172	-	-	-		
Transfers In	-	-	19,333	-	-	-		
TOTAL SOURCES	8,275,609	8,613,172	11,852,747	13,055,911	13,271,624	12,934,244		
USES								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	4,292,107	3,963,239		
Employee Fringe	870,179	902,190	971,743	1,331,768	1,495,660	1,341,389		
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	5,787,767	5,304,628		
Professional Services	69,873	17,267	13,257	23,700	23,700	23,700		
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,361,000	2,317,557		
Insurance	206,899	195,881	259,300	234,500	276,100	276,100		
Utilities	511,366	547,831	492,946	641,435	574,700	573,200		
Cost of Goods Sold	363,567	317,925	389,302	558,200	586,200	513,550		
Central Services Cost	388,100	397,765	447,662	524,073	559,329	892,441		
Capital Improvements	-	-	926,314	823,000	2,268,900	2,259,000		
Debt Service	-	(129)	19,340	19,769	-	-		
Transfers Out	812,243	-	-	-	-	-		
TOTAL USES	7,896,007	6,603,630	8,675,691	10,386,012	12,437,696	12,160,176		
SOURCES(USES)	379,603	2,009,543	3,177,056	2,669,899	833,928	774,068		

COMMUNITY SERVICES	SKI	Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint.	Ski Patrol	Ski School	Child Ski Ctr.	Rentals & Repairs	Property Operations	Hyatt Shop	Mktg.	Admin.	Snowflake	SKI TOTAL
		340																340 Total
Row Labels	Account Description	450	490	530	600	610	620	630	650	660	670	680	690	960	980	990	36	
Revenue																		
Sales & Fees				(1,456,700)	(7,560,800)					(885,905)	(877,615)	(1,274,200)		(342,848)		41,900	(457,200)	(12,813,368)
Facility Fee																		
Operating Grants																		
Interfund			(14,985)															(14,985)
Misc. Rev.																		(84,567)
Invest Inc.																		(21,324)
Capital Grants																		
Revenue Total			(14,985)	(1,456,700)	(7,560,800)					(885,905)	(877,615)	(1,274,200)		(342,848)		(63,991)	(457,200)	(12,934,244)
Expense																		
Wages			93,690	378,451		256,024	737,350	397,354	237,419	306,692	405,411	225,648	268,710	66,366	146,286	332,791	111,047	3,963,239
Benefits			16,536	123,781		75,982	307,292	144,136	51,021	72,046	86,932	51,413	82,991	11,717	84,506	200,018	33,018	1,341,389
Professional Services																23,700		23,700
Services & Supplies		431,020	24,000	112,838		42,150	141,380	93,350	25,500	26,060	31,175	60,700	328,480	29,218	363,000	561,011	47,675	2,317,557
Insurance																276,100		276,100
Utilities		16,800	2,000	22,400		1,300	63,600	328,600	100	100	100	100	105,800	900	9,900	20,100	1,400	573,200
Cost of Goods Sold				397,900													115,650	513,550
Central Services Cost																892,441		892,441
Defensible Space																		
Capital Expend.																2,259,000		2,259,000
Debt Service																		
Expense Total		447,820	136,226	1,035,370		375,456	1,249,622	963,440	314,040	404,898	523,618	337,861	785,981	108,201	603,692	4,565,161	308,790	12,160,176
Grand Total		447,820	121,241	(421,330)	(7,560,800)	375,456	1,249,622	963,440	314,040	(481,007)	(353,997)	(936,339)	785,981	(234,647)	603,692	4,501,170	(148,410)	(774,068)

COMMUNITY SERVICES	SKI	Fleet	Brushing	F&B	Services	Revenue	Lifts	Slope	Ski	Ski	Child	Rentals &	Property	Hyatt	Mktg.	Admin.	Snowflake	SKI
		340	Crew			Office		Maint.	Patrol	School	Ski Ctr.	Repairs	Operations	Shop				TOTAL
Row Labels	Account Description	34	490	530	600	610	620	630	650	660	670	680	690	960	980	990	36	340 Total
Revenue																		
Sales & Fees				(1,456,700)	(7,560,800)					(885,905)	(877,615)	(1,274,200)		(342,848)		41,900	(457,200)	(12,813,368)
4200	Passes				(2,460,000)													(2,460,000)
4205	Admissions & Fees				(5,517,700)									(163,900)				(5,681,600)
4206	Admissions & Fees - Guest																	
4207	Admissions & Fees - Non-Res																	
4210	Program Registration																	
	Program Registration																	
4212	Program Reg - Non-Res																	
4215	Rental Income					(5,500)												(5,500)
4220	Concessions					(47,300)												(47,300)
4225	Sponsorships																	
	Sponsorships																	
4240	Parcel Owner Allowances																3,000	21,500
	Parcel Owner Allowances			18,500														
4250	Inter-District Program Allow			11,300												41,900		53,200
4270	Charitable Allowances					103,500												103,500
4280	Employee Allowances			25,500		69,700											3,000	98,200
4285	Promotional Discounts					400,000				4,095	14,385	2,200		3,252				423,932
	Promotional Discounts																	
4295	Punch Cards Utilized																	
4405	Merchandise Sales																	
4409	Allocated to others																	
4410	Personal Services									(890,000)	(750,000)			(20,000)				(1,660,000)
4411	Personal Services Contract																	
4415	Repairs for Customers											(11,000)		(500)				(11,500)
4417	Service & User Fees				(103,500)						(142,000)	(1,265,400)		(161,700)				(1,672,600)
4420	Food Sales			(1,123,200)														(1,429,900)
4424	Beer Sales			(216,000)														(312,200)
4428	Wine Sales			(43,200)														(52,400)
4432	Liquor Sales			(129,600)														(180,700)
Facility Fee																		
Operating Grants																		
Interfund			(14,985)															(14,985)
Misc. Rev.																		(84,567)
Invest inc.																		(21,324)
Capital Grants																		
Revenue Total			(14,985)	(1,456,700)	(7,560,800)					(885,905)	(877,615)	(1,274,200)		(342,848)		(63,991)	(457,200)	(12,934,244)
Expense																		
Wages			93,690	378,451		256,024	737,350	397,354	237,419	306,692	405,411	225,648	268,710	66,366	146,286	332,791	111,047	3,963,239
Benefits			16,536	123,781		75,982	307,292	144,136	51,021	72,046	86,932	51,413	82,991	11,717	84,506	200,018	33,018	1,341,389
Professional Services																23,700		23,700
6010	Legal															12,000		12,000
6020	Audit															11,700		11,700
6030	Professional Consultants																	
Services & Supplies		431,020	24,000	112,838		42,150	141,380	93,350	25,500	26,060	31,175	60,700	328,480	29,218	363,000	561,011	47,675	2,317,557
7010	Advertising - Paid														208,000			208,000
7020	Advertising - Trade														8,000			8,000
7200	Banking Fees & Processing			4,800												250,000	14,000	268,800
7210	Community Relations														38,000			38,000
7300	Computer & IT Small Equip			1,100											5,000			6,100
	Computer & IT Small Equip															10,000		10,000
7310	Computer License & Fees			1,410				10,000							60,560	61,000	585	133,555
7320	Computer Supplies																	
7330	Contractual Services					8,950				120	180	100		100		3,240		12,690
7335	Discounts Earned																	

COMMUNITY SERVICES	SKI	Fleet 340 34	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint.	Ski Patrol	Ski School	Child Ski Ctr.	Rentals & Repairs	Property Operations	Hyatt Shop	Mktg.	Admin.	Snowflake	SKI TOTAL
Row Labels	Account Description	450	490	530	600	610	620	630	650	660	670	680	690	960	980	990	36 530	340 Total
7340	Dues & Subscriptions							1,500		1,300	450				2,400	10,900		16,550
7350	Dues & Subscriptions									3,780	3,500				640	23,475		31,395
7405	Employee Recruit & Retain						3,000											3,000
7415	Office Supplies																	
7415	Operating	3,600	24,000	60,500		30,000	31,000	18,210	11,300	17,660	21,400	9,400	38,490	4,000	32,400	11,200	31,000	344,160
7420	Operating																	
7420	Fuel	111,600											16,900					128,500
7425	Chemical				7,600													7,600
7430	Chemical																	
7430	Uniforms				2,600											36,300		38,900
7433	Uniforms								7,000									7,000
7433	Safety						4,800		4,200				300			1,100		10,400
7435	Small Equipment				1,000		3,000				2,100	51,000						57,100
7450	Small Equipment																	
7450	Permits & Fees				4,600			200						118		58,096	1,600	64,614
7450	Permits & Fees																	
7460	Postage														1,000	500		1,500
7470	Printing & Publishing																	
7480	Rental & Lease							14,000					10,000	25,000				49,000
7480	Rental & Lease						6,000											6,000
7510	R& M General				228		90,580	46,940	3,000				9,300			80,000		230,048
7510	R& M General																	
7515	R&M Preventative												4,500					4,500
7520	R&M Corrective																	
7525	Snow Removal												57,850					57,850
7530	Janitorial												47,000					47,000
7530	Janitorial				3,200													3,200
7540	Fleet Maintenance Services	315,820											47,800					363,620
7545	Engineering Services															9,700		9,700
7550	BLDGS Maintenance Services				25,800								88,610					114,410
7605	Security												7,730				490	8,220
7680	Training & Education									3,200	3,545							6,745
7685	Travel & Conferences					3,200						200			7,000			10,400
7685	Travel & Conferences						3,000	2,500									5,500	11,000
Insurance																276,100		276,100
Utilities		16,800	2,000	22,400		1,300	63,600	328,600	100	100	100	100	105,800	900	9,900	20,100	1,400	573,200
7810	Electricity	9,300		500			62,700	188,700					44,900					306,100
7815	Heating	7,500		6,100									23,100				1,400	38,100
7820	Water & Sewer			1,100				139,400					16,500					157,000
7825	Trash		2,000	7,300									21,200					30,500
7830	Internet													900		3,300		4,200
7835	Cable TV			3,500														3,500
7840	Telephone			3,900		1,300	900	500	100	100	100	100	100		9,900	16,800		33,800
7840	Telephone																	
Cost of Goods Sold				397,900														115,650
7920	Food			292,100														79,700
7922	Food Waste & Employee Meals			18,200														2,400
7924	Beer			43,200														19,200
7928	Wine			17,300														3,650
7932	Liquor			27,100														10,700
7940	Merchandise for resale																	
7945	Freight on Inventory Purchases																	
7950	Personal Services Contracts																	
Central Services Cost																892,441		892,441

COMMUNITY SERVICES	SKI	Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint.	Ski Patrol	Ski School	Child Ski Ctr.	Rentals & Repairs	Property Operations	Hyatt Shop	Mktg.	Admin.	Snowflake	SKI TOTAL	
Row Labels	Account Description	450	490	530	600	610	620	630	650	660	670	680	690	960	980	990	36	340 Total	
Defensible Space																			
Capital Expend.																2,259,000			2,259,000
Debt Service																			
Expense Total		447,820	136,226	1,035,370		375,456	1,249,622	963,440	314,040	404,898	523,618	337,861	785,981	108,201	603,692	4,565,161	308,790		12,160,176
Grand Total		447,820	121,241	(421,330)	(7,560,800)	375,456	1,249,622	963,440	314,040	(481,007)	(353,997)	(936,339)	785,981	(234,647)	603,692	4,501,170	(148,410)		(774,068)



Multi-Year Capital Improvement Project Summary Report

Run Date: 5/29/23

Department Description	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total	
Ski	3489L1805	Ski Way and Diamond Peak Parking Lot Reconstruction					480,000	3,600,000						3,600,000	480,000	
	3453BD1806	Base Lodge Walk in Cooler and Food Prep (Kitchen) Reconfiguration	110,000	800,000	800,000									800,000	800,000	
	3482CE1902	Diamond Peak Fiber Network to Lifts								75,000	75,000			75,000	75,000	
	3484ME1802	Diamond Peak Fuel Storage Facility				20,000	20,000	400,000	400,000					420,000	420,000	
	3462NE1502	Crystal Express Ski Lift Maintenance and Improvements		80,000			200,000	180,000		40,000	450,000			300,000	630,000	
	3462NE1702	Lakeview Ski Lift Maintenance and Improvements								190,800				190,800	210,000	
	3482NE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000			205,000	80,000		200,000	144,000				349,000	280,000	
	3482NE1712	Red Fox Ski Lift Maintenance and Improvements	75,000	84,000	84,000									64,000	64,000	
	Rolling Stock	Fleet / Vehicle Replacement - Ski	161,000	649,900	641,000	17,000	920,000	1,151,100	154,400		18,000	320,000	428,000	737,900	2,264,500	2,803,000
	3453FF1708	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000													
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment				11,000									11,000	
	3484SI1002	Snowmaking Infrastructure Replacement		425,000	504,000	200,000	100,000		800,000	200,000	260,000			825,000	1,484,000	
	3468RE0002	Replace Ski Rental Equipment				340,000	300,000	210,000			160,000	380,000		930,000	480,000	
	3468RE1808	Replace Ski Rental Machinery				40,000	40,000							40,000	40,000	
	34802101	Replace Ski Lodge Facility Equipment	CFWD				145,000								145,000	
	3499CE2201	Installation RFID - Software and Genries	410,000													
	3499OE1502	Skiier Services Administration Printer Copier Replacement 1210 Ski Way														
		Total		823,000	2,018,900	2,908,000	633,800	2,285,000	3,541,100	1,384,400	688,800	1,268,000	808,000	947,900	6,070,300	6,071,300
	Ski Master Plan	3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities		250,000	250,000	4,500,000	4,500,000							4,750,000	4,750,000
		3653BD1503	2015 Ski Area Master Plan Implementation - Phase 3 Mountain Trail and Lift Improvements										19,500	19,500	19,500	19,500
3653BD1504		2015 Ski Area Master Plan Implementation - Phase 4 Mountain Lift Improvements														
		Total		250,000	250,000	4,500,000	4,500,000						19,500	19,500	4,769,500	4,769,500



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/29/23

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
SM / Diamond Peak	3484BD1403	Resurface Main Lodge Decks	Buildings Superintendent				75,000	80,000							75,000	80,000
	3489LJ1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	75,000	12,500		12,500				12,500		25,000		62,500	
	3489BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	20,000	20,000				57,000						77,000	110,000
	3489OE1205	Replace Staff Uniforms	Ski Resort General Manager						158,000	158,000					158,000	158,000
	NEW	Diamond Peak Facility and Maintenance Improvements	Ski Resort General Manager			85,000		82,000				95,000				267,000
	Total			95,000	35,000	80,000	87,000	162,000	215,000	185,000	12,500	95,000	25,000	368,000	368,000	622,000

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Recreation Center
Recreation Programming

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

Executive Summary

Operating Budget FY 2023/24

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

Incline Village Recreation Center

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

As of March 13, the membership is comprised of 2,465 individual members, which equals 1787 membership products. Membership products include 1-week, 1-month, 3-month, 6-month, annual and ongoing monthly; representing all ages and demographics. As of March 13, 2023, the total gross revenue for the Recreation Center is \$628,185; consisting of membership products, service and user fees, rental income, merchandise and food sales.

Recreation Program Overview

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

Services Provided

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

Service Levels

- Services and amenities available 363 days/year, 6am-8pm M-F, 7am-7pm on Sat, 7am-5pm on Sun
- Affordable, flexible fitness membership with IVGID Recreation Pass priority pricing
- Certified Fitness Instructors
- CPR/AED/First Aid Trained Staff
- Group Fitness Classes provided daily (benefit of membership)
- Certified Lifeguards and Swim Instructors
- Towel Service
- Daily Coffee Service
- Lobby social gathering area - open to the public with Wi-Fi and big screen TV
- Onsite Merchandise- including snacks, drinks logo-wear, swimwear and fitness accessories
- Personal training, nutrition counseling & sports coaching
- Onsite Maintenance Specialist
- Professional Janitorial Service – Daily
- Professionally maintained strength and cardiovascular training equipment with personal TV screens

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

Strategic Plan Initiatives

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

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

Operation Goals

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

Challenges to completing Strategic Plan Initiatives

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

Solutions to achieving Strategic Plan Initiatives

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

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

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

Budget

The 350 Recreation Fund 2023/24 preliminary budget is developed by:

- Increasing the Recreation Center and Program sources
- Utilizing historical data for a flat expense budget
- Employing prudent purchasing practices (per District Purchasing Policy)
- Increasing wages to account for cost of living
- calculating for one FTE vacancy to be filled for calculating total operating uses

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 2018/19.

Staffing

The Recreation Fund FY2023/24 baseline budget provides funding to support 22.7 FTE positions. In addressing the continued challenges in retaining a seasoned, high quality and empathetic workforce, Parks & Rec strategies include hiring at competitive wages/incentives that include IVGID recreation benefits and unique privileges as well as positive reinforcement and staff recognition,.

Programming

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

Capital

Significant projects in the FY23/24 capital budget include:

- HVAC system replacement (\$175,000)
- Fitness equipment replacement (per ERS) and flooring (\$70,000)

Contract Services

- Contracted Janitorial Services (\$80,792)
- Contracted Aquatics Maintenance (\$39,840)

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

Rec Center Monthly and Annual Memberships

Facility/Venue	Current Fee	Current w/IVGID	Proposed Fee	Proposed w/IVGID
Rec Center Memberships				
Annual Single	723	543	723	543
Annual Couple	1195	897	1195	897
Annual Senior Single	689	506	689	506
Annual Senior Couple	1031	791	1031	791
Family	1423	1067	1423	1067
Youth	408	307	408	307
On Going Monthly Single	71	51	71	51
On Going Monthly Couple	118	87	118	87
On Going Monthly Senior Single	61	45	61	45
On Going Monthly Senior Couple	102	76	102	76
On Going Monthly Family	134	101	134	101
On Going Monthly Youth	42	31	42	31
6 month Single	385	289	385	289
6 month Couple	636	476	636	476
6 month Senior Single	352	264	352	264
6 month Senior Couple	552	415	552	415
6 month Family	725	543	725	543
6 month Youth	227	170	227	170
3 month Single	274	205	299	225
3 month Couple	455	341	521	391
3 month Senior Single	265	198	291	218
3 month Senior Couple	426	319	489	367
3 month Family	521	392	599	449
3 month Youth	208	156	218	164

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

Rec Center Temporary Memberships

Facility/Venue	Current Fee	Current w/IVGID	Proposed Fee	Proposed w/IVGID
Temporary Memberships				
1 month Single	116	86	128	96
1 month Single Senior	110	83	121	91
1 month Couple	181	138	208	156
1 month Senior Couple	176	132	202	152
1 month Family	215	160	247	185
1 month Youth	71	53	75	53
1 week Single	54	41	59	45
1 week Single Senior	44	35	48	36
1 week Couple	89	68	102	77
1 week Couple Senior	74	58	85	64
1 week Family	107	79	123	92
1 week Youth	30	23	32	24
Adult Daily	18	14	20	15
Senior Daily	15	12	17	13
Youth Daily	9	7	10	7
Totally Active Rate	5	5	5	5

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

Rec Facility/Venue	Current Fee	Current Daily Fee w/IVGID	Current Local Non-Profit	Proposed Fee	Proposed Fee w/IVGID	Proposed Local Non-Profit
Rec Center Gymnasium						
Daily	495	395	300	495	395	300
Hourly	495	75	50	100	75	50
Half Court Gymnasium						
Daily	195	150	75	195	150	75
Hourly	55	40	30	55	40	30
Rec Center Back Yard						
3.5 hour block	125	95	NA	150	115	90
Rec Center Group Fitness						
After 1pm (for professionals)	70	55	NA	75	55	40
KidZone Programming Center						
3.5 hour block	N/A	N/A	N/A	100	75	55
Rec Center Pool Lane						
Hourly (4 lanes, shared)	N/A	N/A	N/A	100	75	55
Single Lane Rental	25	25	N/A	50	40	30

Youth Program Pricing 350.46.811

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

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

Rec Center Aquatics 350.48.850

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

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

Adult Program Pricing 350.46.831

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

Fitness, Health & Wellness Program Pricing 350.48. 860

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

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

Senior Programs 350.48.820

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,550,800	1,447,233		
Facility Fees	1,171,194	1,229,835	-	173,229	70,000	-		
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000	116,984		
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,187,158	1,767,119	1,737,800	1,564,217		
OPERATING EXPENSE								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900	1,266,687		
Employee Fringe	323,816	274,637	302,597	392,286	401,380	370,212		
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,636,899		
Professional Services	5,700	5,919	4,293	5,850	5,850	5,850		
Services and Supplies	525,703	408,881	621,663	609,861	641,800	629,135		
Insurance	50,793	54,124	58,005	60,900	71,700	71,700		
Utilities	131,312	108,567	134,931	122,956	133,400	133,200		
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000	33,620		
Central Services Cost	124,000	106,944	131,785	141,787	153,387	273,468		
Depreciation	300,840	290,486	289,443	267,948	279,500	279,500		
TOTAL OPERATING EXPENSE	2,541,543	2,228,897	2,674,823	2,951,698	3,143,917	3,063,372		
NET INCOME (EXPENSE)	(348,449)	52,951	(1,487,665)	(1,184,579)	(1,406,117)	(1,499,155)		
NON OPERATING INCOME								
Investment Earnings	-	-	(259)	1,020	1,020	1,020		
Capital Grants	-	-	-	25,435,000	-	-		
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)	-	-	-		
TOTAL NON OPERATING INCOME	-	(6,083)	(15,229)	25,436,020	1,020	1,020		
NON OPERATING EXPENSE								
Debt Service Interest	-	(15)	50	-	-	-		
Amortization	-	19	9	-	-	-		
TOTAL NON OPERATING EXPENSE	-	4	60	-	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(348,449)	46,883	(1,502,945)	24,251,441	(1,405,097)	(1,498,135)		
TRANSFERS								
Transfers In	-	-	2,204	-	-	-		
Transfers Out	247,041	-	-	-	-	-		
TOTAL TRANSFERS	(247,041)	-	2,204	-	-	-		
CHANGE IN NET POSITION	(595,490)	46,883	(1,500,741)	24,251,441	(1,405,097)	(1,498,135)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,550,800	1,447,233		
Facility Fees	1,171,194	1,229,835	-	173,229	70,000	-		
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000	116,984		
Investment Earnings	-	-	(259)	1,020	1,020	1,020		
Capital Grants	-	-	-	25,435,000	-	-		
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)	-	-	-		
Transfers In	-	-	2,204	-	-	-		
TOTAL SOURCES	2,193,094	2,275,766	1,174,132	27,203,139	1,738,820	1,565,237		
USES								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900	1,266,687		
Employee Fringe	323,816	274,637	302,597	392,286	401,380	370,212		
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280	1,636,899		
Professional Services	5,700	5,919	4,293	5,850	5,850	5,850		
Services and Supplies	525,703	408,881	621,663	609,861	641,800	629,135		
Insurance	50,793	54,124	58,005	60,900	71,700	71,700		
Utilities	131,312	108,567	134,931	122,956	133,400	133,200		
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000	33,620		
Central Services Cost	124,000	106,944	131,785	141,787	153,387	273,468		
Capital Improvements	-	-	411,289	25,606,000	70,000	245,000		
Debt Service	-	(15)	2,205	2,229	-	-		
Transfers Out	247,041	-	-	-	-	-		
TOTAL USES	2,487,745	1,938,396	2,798,874	28,291,979	2,934,417	3,028,872		
SOURCES(USES)	(294,651)	337,369	(1,624,742)	(1,088,840)	(1,195,597)	(1,463,635)		

COMMUNITY SERVICES	Recreation	Youth Programs 350 46	Senior Programs 820	Adult Programs 831	Rec Center 48 840	Aquatics Programs 850	Fitness Programs 860	Kid Zone 890	Mktg. 980	Admin 990	Recreation Fund TOTAL 350 Total
Row Labels	Account Description	811	820	831	840	850	860	890	980	990	
Revenue											
Sales & Fees		(188,005)	(86,850)	(22,990)	(976,288)	(100,000)	(73,100)	-			(1,447,233)
Facility Fee										-	-
Operating Grants		(50,000)	(66,984)								(116,984)
Interfund											
Misc. Rev.											
Invest Inc.										(1,020)	(1,020)
Capital Grants										-	-
Revenue Total		(238,005)	(153,834)	(22,990)	(976,288)	(100,000)	(73,100)	-		(1,020)	(1,565,237)
Expense											
Wages		210,446	199,976	23,405	254,187	333,200	175,756	40,293	38,554	(9,130)	1,266,687
Benefits		73,507	56,265	9,147	101,086	66,587	33,839	6,264	18,426	5,091	370,212
Professional Services										5,850	5,850
Services & Supplies		11,360	36,146	3,300	375,069	78,830	16,660	1,390	11,200	95,180	629,135
Insurance					71,700						71,700
Utilities		-	600		115,400	1,700				15,500	133,200
Cost of Goods Sold				6,120	27,500						33,620
Central Services Cost										273,468	273,468
Defensible Space											
Capital Expend.										245,000	245,000
Debt Service										-	-
Expense Total		295,313	292,987	41,972	944,942	480,317	226,255	47,947	68,180	630,959	3,028,872
Grand Total		57,308	139,153	18,982	(31,346)	380,317	153,155	47,947	68,180	629,939	1,463,635

COMMUNITY SERVICES	Recreation	Youth Programs	Senior Programs	Adult Programs	Rec Center	Aquatics Programs	Fitness Programs	Kid Zone	Mktg.	Admin	Recreation Fund TOTAL
		350									350 Total
		46			48						
Row Labels	Account Description	811	820	831	840	850	860	890	980	990	
Revenue											
	Sales & Fees	(188,005)	(86,850)	(22,990)	(976,288)	(100,000)	(73,100)	-			(1,447,233)
	4200 Passes										
	4205 Admissions & Fees		(59,600)		(787,500)						(847,100)
	4206 Admissions & Fees - Guest										
	4207 Admissions & Fees - Non-Res				(133,148)						(133,148)
	4210 Program Registration	(185,255)									(185,255)
	Program Registration		(27,250)	(22,990)		(40,000)	(16,900)				(107,140)
	4212 Program Reg - Non-Res							-			-
	4215 Rental Income				(4,740)						(4,740)
	4220 Concessions										
	4225 Sponsorships	(2,750)									(2,750)
	Sponsorships						(1,200)				(1,200)
	4240 Parcel Owner Allowances										
	Parcel Owner Allowances										
	4250 Inter-District Program Allow										
	4270 Charitable Allowances										
	4280 Employee Allowances					-					-
	4285 Promotional Discounts				(1,000)						(1,000)
	Promotional Discounts										
	4295 Punch Cards Utilized										
	4405 Merchandise Sales				(27,000)						(27,000)
	4409 Allocated to others										
	4410 Personal Services					(60,000)	(55,000)				(115,000)
	4411 Personal Services Contract					-					-
	4415 Repairs for Customers										
	4417 Service & User Fees				(7,900)						(7,900)
	4420 Food Sales				(15,000)						(15,000)
	4424 Beer Sales										
	4428 Wine Sales										
	4432 Liquor Sales										
	Facility Fee										-
	Operating Grants	(50,000)	(66,984)								(116,984)
	Interfund										
	Misc. Rev.										

COMMUNITY SERVICES	Recreation	Youth Programs	Senior Programs	Adult Programs	Rec Center	Aquatics Programs	Fitness Programs	Kid Zone	Mktg.	Admin	Recreation Fund TOTAL
		350									350 Total
		46			48						
Row Labels	Account Description	811	820	831	840	850	860	890	980	990	
Invest Inc.										(1,020)	(1,020)
Capital Grants										-	-
Revenue Total		(238,005)	(153,834)	(22,990)	(976,288)	(100,000)	(73,100)	-		(1,020)	(1,565,237)
Expense											
Wages		210,446	199,976	23,405	254,187	333,200	175,756	40,293	38,554	(9,130)	1,266,687
Benefits		73,507	56,265	9,147	101,086	66,587	33,839	6,264	18,426	5,091	370,212
Professional Services										5,850	5,850
6010	Legal										
6020	Audit									5,850	5,850
6030	Professional Consultants										
Services & Supplies		11,360	36,146	3,300	375,069	78,830	16,660	1,390	11,200	95,180	629,135
7010	Advertising - Paid								1,000		1,000
7020	Advertising - Trade										
7200	Banking Fees & Processing									29,700	29,700
7210	Community Relations										
7300	Computer & IT Small Equip				2,000						2,000
7310	Computer License & Fees									100	100
7320	Computer Supplies									2,300	2,300
7330	Contractual Services				100	100	100			6,200	6,500
7335	Discounts Earned										
7340	Dues & Subscriptions		60		700	1,050				550	2,360
	Dues & Subscriptions	60									60
7350	Employee Recruit & Retain		200		1,100	800	450			200	2,750
	Employee Recruit & Retain										
7405	Office Supplies										
	Office Supplies										
7415	Operating		8,000	3,300	44,890	49,740	7,410	1,040	10,200	12,080	136,660
	Operating	11,300									11,300
7420	Fuel		4,300							7,800	12,100
7425	Chemical					19,630					19,630
	Chemical										
7430	Uniforms		420		2,000	3,000	1,000	350		1,700	8,470
	Uniforms										
7433	Safety										

COMMUNITY SERVICES	Recreation	Youth Programs	Senior Programs	Adult Programs	Rec Center	Aquatics Programs	Fitness Programs	Kid Zone	Mktg.	Admin	Recreation Fund TOTAL
		350									350 Total
		46			48						
Row Labels	Account Description	811	820	831	840	850	860	890	980	990	
7435	Small Equipment						3,900				3,900
7450	Small Equipment										
	Permits & Fees					1,700	600				2,300
	Permits & Fees										
7460	Postage					-					-
7470	Printing & Publishing										
7480	Rental & Lease		10,506								10,506
	Rental & Lease										
7510	R & M General					76,217				15,500	91,717
	R & M General										
7515	R&M Preventative					420					420
7520	R&M Corrective										
7525	Snow Removal					9,620					9,620
7530	Janitorial					79,792				1,000	80,792
	Janitorial										
7540	Fleet Maintenance Services		12,160							9,550	21,710
7545	Engineering Services									6,900	6,900
7550	BLDGS Maintenance Services					150,860					150,860
7605	Security					5,070					5,070
7680	Training & Education		500			600	2,710	3,800		1,600	9,210
7685	Travel & Conferences										
	Travel & Conferences						1,200				1,200
	Insurance					71,700					71,700
	Utilities		600			115,400	1,700			15,500	133,200
7810	Electricity					50,300				5,600	55,900
7815	Heating					30,800				3,400	34,200
7820	Water & Sewer					23,000					23,000
7825	Trash					6,800				800	7,600
7830	Internet									3,300	3,300
7835	Cable TV					4,500					4,500
7840	Telephone		600			-	1,700			2,400	4,700
	Telephone										
	Cost of Goods Sold				6,120	27,500					33,620
	Central Services Cost									273,468	273,468
	Defensible Space										

COMMUNITY SERVICES	Recreation	Youth Programs	Senior Programs	Adult Programs	Rec Center	Aquatics Programs	Fitness Programs	Kid Zone	Mktg.	Admin	Recreation Fund TOTAL
		350									350 Total
		46			48						
Row Labels	Account Description	811	820	831	840	850	860	890	980	990	
	Capital Expend.									245,000	245,000
	Debt Service										-
	Expense Total	295,313	292,987	41,972	944,942	480,317	226,255	47,947	68,180	630,959	3,028,872
	Grand Total	57,308	139,153	18,982	(31,346)	380,317	153,155	47,947	68,180	629,939	1,463,635



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Recreation Center		4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000												
		4884LI1102	Recreation Center Parking Lot Reconstruction				950,000	950,000							950,000	950,000
		4884RS1503	Replaster Recreation Center Pool								200,000	200,000			200,000	200,000
		4885SD1808	Pool Facility Deck/Floor Re-coat								38,000	38,000			38,000	38,000
		4884BD1702	Replaces Bird Nesting						17,720	17,720					17,720	17,720
		4884BD1804	Chemtrol System for Recreation Center Pool	22,000												
		4888LE0001	Fitness Equipment	49,000	70,000	70,000	57,000	57,200	51,300	51,300					178,500	178,500
		4899OE1807	Recreation Center Printer Copier Replacement 800 Incline Way						25,000	25,000					25,000	25,000
		NEW	HVAC System Replacement			175,000		175,000		150,000						500,000
		NEW	Upstairs Lighting Upgrade													
		NEW	Xero-Scape West Front Entry Area					50,000								50,000
		Rolling Stock	Fleet / Vehicle Replacement - Recreation						45,800	45,800	35,000	35,000			80,800	80,800
		Total		25,606,000	70,000	248,000	1,007,200	1,232,200	198,620	286,820	278,000	273,800			1,400,020	2,040,820



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

As of 10/1/2023

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Recreation	4884FF1901	Resurface Recreation Center Patio Deck	Buildings Superintendent						36,000	36,000					36,000	36,000
	4884L1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500			6,000	6,000	6,000	6,000	6,000	6,000	25,500	25,500
	4889GD1305	Paint Interior of Recreation Center	Buildings Superintendent		15,500	15,500									15,500	15,500
	Total			7,500	23,000	23,000			41,000	41,000	6,000	6,000	6,000	6,000	78,000	78,000

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES
Community Services Admin.

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

Overview

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

Services Provided

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

Strategic Plan Initiatives

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

Budget Highlights

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

Revenues

- A new fee will be implemented to reinstate IVGID Recreation privileges that have been suspended due to delinquent property tax payment. The rate to be determined by the Board of Trustees.

Staffing

- The FY2023/24 staffing remains at 3.8 FTE.

Operating Budget

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	(590,712)	(123,602)	(178,867)	(272,975)	(286,600)	(262,000)		
Facility Fees	4,766,677	1,009,230	830,977	754,952	907,276	-		
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	196,995		
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	271,051		
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	482,953		
NET INCOME (EXPENSE)	3,557,816	472,656	219,832	(48,027)	84,028	(744,953)		
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	(719,081)		
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	(719,081)		

**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	196,995		
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	271,051		
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	528,853		
SOURCES(USES)	4,192,152	510,820	99,247	2,253	64,000	(764,981)		

COMMUNITY SERVICES

CS Admin.

360

Row Labels	Account Description	
Revenue		
Sales & Fees		262,000
Facility Fee		-
Operating Grants		
Interfund		
Misc. Rev.		
Invest Inc.		(25,872)
Capital Grants		
Revenue Total		236,128
Expense		
Wages		196,995
Benefits		74,056
Professional Services		
6010	Legal	
6020	Audit	
6030	Professional Consultants	
Services & Supplies		47,840
7010	Advertising - Paid	
7020	Advertising - Trade	
7200	Banking Fees & Processing	
7210	Community Relations	
7300	Computer & IT Small Equip	
	Computer & IT Small Equip	
7310	Computer License & Fees	21,790
7320	Computer Supplies	
7330	Contractual Services	9,850
7335	Discounts Earned	
7340	Dues & Subscriptions	
	Dues & Subscriptions	
7350	Employee Recruit & Retain	3,000
	Employee Recruit & Retain	
7405	Office Supplies	1,000
	Office Supplies	
7415	Operating	2,200
	Operating	
7420	Fuel	
7425	Chemical	
	Chemical	
7430	Uniforms	
	Uniforms	
7433	Safety	
7435	Small Equipment	

COMMUNITY SERVICES

CS Admin.

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Row Labels	Account Description	
7435	Small Equipment	
7450	Permits & Fees	
	Permits & Fees	
7460	Postage	
7470	Printing & Publishing	10,000
7480	Rental & Lease	
	Rental & Lease	
7510	R& M General	-
	R& M General	
7515	R&M Preventative	
7520	R&M Corrective	
7525	Snow Removal	
7530	Janitorial	
	Janitorial	
7540	Fleet Maintenance Services	
7545	Engineering Services	
7550	BLDGS Maintenance Services	
7605	Security	
7680	Training & Education	
7685	Travel & Conferences	
	Travel & Conferences	
	Insurance	
	Utilities	5,900
	Cost of Goods Sold	
	Central Services Cost	40,062
	Defensible Space	100,000
	Capital Expend.	64,000
	Debt Service	
Expense Total		528,853
Grand Total		764,981



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total
Community Services Shared		Rolling Stock	Fleet / Vehicle Replacement - Comm. Services Shared	-	64,000	64,000	-	-	-	-	-	-	64,000	64,000	128,000	128,000
		Total		-	64,000	64,000	-	-	-	-	-	-	64,000	64,000	128,000	128,000

DRAFT
FY2023/24 PRELIMINARY BUDGET

COMMUNITY SERVICES

Tennis

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

Overview

The Tennis & Pickleball Center operates mid-April through late October, depending on weather. Historically, the Pro Shop has been opened May through October with the peak season beginning in early June and ending in early September. To accommodate early season play, the Tennis Pickleball Center Supervisor will now staff the Pro Shop daily, beginning in mid-April through the end of October. During high season, Youth and Adult Lessons & Programs will be offered daily. As an added revenue stream, the Tennis and Pickleball Courts will be available for tournament, camp and event rentals in the afternoons.

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
- Pickleball Lessons & Programs
- Professional Racquet Stringing
- Private & Group Lessons from USTA Certified Professionals
- Affordable, flexible and quality fitness membership options with IVGID Recreation Pass priority pricing
- USTA League Teams – ladies, men’s mixed
- Special Events and Camp Court Rentals
- Onsite convenient merchandise includes snacks, drinks, logo-wear and Tennis Pickleball accessories

Service Levels

- Membership Services
- Full Service Pro Shop
- Sundeck cleaned daily for gathering
- Daily court washing
- Group and private lessons provided daily by Certified Tennis and Pickleball Instructors
- Court Water Service
- 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. Additionally the Tennis/Pickleball Center operation will commence in Mid-April

Strategic Plan Initiatives

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

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

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

Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for FY2023/24 baseline reflect a 10% increase in order to meet target cost-recovery levels.
 - Pickleball membership prices and daily rates have been increased by approximately 20% (as recommended by the Pickleball community advisory representatives).
 - Tennis memberships which were increased in 2022/23 remain flat.
 - Increased afternoon tournament, camp and clinic rentals to a minimum of one per month.

Staffing

- The Tennis fund FY2023/24 baseline budget provides funding to support 2.2 FTE positions, essentially unchanged from the current FY2022/23 budget. Management is focused on extending staffing/operating months from May to September to April to October to capture early and late season revenue. Providing a competitive compensation package that supports employee recruitment and retention.

Programming

- Overall 5% projected increase to daily Tennis – Pickleball Program offerings.
- The Incline Tennis Open and Pickleball Open Tournaments return

Capital

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

- Ongoing court improvements, repairs and maintenance are scheduled in 2024.
- In 2024 Staff will focus on Tennis Court crack filling and performing an innovative injection of polyurethane foam to provide structural support to the tennis courts. These repairs will enhance the Tennis Court playing surface and address immediate structural safety concerns.
- Complete Tennis Pickleball court rebuilds are scheduled in 2025 and 2026 year CIP with a Pickleball rebuild scheduled in year 2027.

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

2023/2024 Tennis Key Rates

Facility/Venue	Current Fee	Current w/IVGID	Proposed Fee	Proposed w/IVGID
Tennis				
Monthly Pass (PM)	65	50	Remove monthly	Remove monthly
Monthly Pass (AM)	190	150	Remove monthly	Remove monthly
Ball Machine Pass (PM)	145	115	150	115
80+ Pass	FREE	FREE	FREE	FREE
Adult Pass Full Season (T)	525	420	525	420
Afternoon Pass	180	145	180	145
Family Pass Full Season	N/A	1075	N/A	1075
Junior Pass Full Season	295	235	295	235
Senior Pass Full Season	450	365	450	365
Tennis Daily Court Fee (AM)	18	15	18	15
Tennis Daily Court Fee (PM)	9	7	9	7
Junior Daily Court Fee (13-17 AM)	13	10	13	10
Junior Daily Court Fee (13-17 PM)	5	3	5	3
Child (12 & Under After 12:30 PM)	3	Free	3	Free
80+	Free	Free	Free	Free
Tennis Lessons (price varies By Pro)	70-110	70-110	70-110	70-110

2023/2024 Pickleball Key Rates

Facility/Venue	Current Fee	Current w/IVGID	Proposed Fee	Proposed w/IVGID
Pickleball Memberships				
Adult Pickleball Pass Full Season	250	190	300	240
Senior Pass	215	170	260	205
80+	Free	Free	Free	Free
Junior (13-17)	170	100	205	120
Child (12 & Under)	90	Free	110	Free
Daily Court Fee	10	5	12	6
Afternoon Camp & Clinic Court Rental	25/hour/court	25/hour/court	25/hour/court	25/hour/court

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

2023/2024 Tennis Lessons, Clinics and Programs

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

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	133,786	156,631	215,527	178,449	187,400	236,491		
Facility Fees	114,662	115,555	-	1,304	23,000	-		
TOTAL OPERATING INCOME	248,449	272,186	215,527	179,753	210,400	236,491		
OPERATING EXPENSE								
Salaries and Wages	128,410	129,469	158,995	131,667	142,100	163,060		
Employee Fringe	24,118	22,018	26,170	31,804	34,380	24,744		
Total Personnel Cost	152,528	151,487	185,165	163,471	176,480	187,804		
Professional Services	570	593	429	585	585	585		
Services and Supplies	66,982	68,485	88,038	87,960	134,500	149,500		
Insurance	3,202	3,426	3,707	3,900	4,600	4,600		
Utilities	7,682	8,832	12,530	11,780	14,100	14,100		
Cost of Goods Sold	10,278	6,223	7,146	10,578	11,100	10,800		
Central Services Cost	12,700	10,014	14,474	15,496	19,619	28,070		
Depreciation	28,463	31,694	72,819	70,608	68,900	68,900		
TOTAL OPERATING EXPENSE	282,404	280,754	384,308	364,378	429,884	464,359		
NET INCOME (EXPENSE)	(33,956)	(8,568)	(168,781)	(184,625)	(219,484)	(227,868)		
NON OPERATING INCOME								
Investment Earnings	-	-	(345)	(2,352)	(2,352)	(2,352)		
TOTAL NON OPERATING INCOME	-	-	(345)	(2,352)	(2,352)	(2,352)		
NON OPERATING EXPENSE								
Debt Service Interest	-	(195)	215	14	-	-		
Amortization	-	11	6	-	-	-		
TOTAL NON OPERATING EXPENSE	-	(184)	221	14	-	-		
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(8,385)	(169,347)	(186,991)	(221,836)	(230,220)		
TRANSFERS								
Transfers In	-	-	1,276	-	-	-		
Transfers Out	235,067	-	-	-	-	-		
TOTAL TRANSFERS	(235,067)	-	1,276	-	-	-		
CHANGE IN NET POSITION	(269,023)	(8,385)	(168,071)	(186,991)	(221,836)	(230,220)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	133,786	156,631	215,527	178,449	187,400	236,491		
Facility Fees	114,662	115,555	-	1,304	23,000	-		
Investment Earnings	-	-	(345)	(2,352)	(2,352)	(2,352)		
Transfers In	-	-	1,276	-	-	-		
TOTAL SOURCES	248,449	272,186	216,458	177,401	208,048	234,139		
OPERATING USES								
Salaries and Wages	128,410	129,469	158,995	131,667	142,100	163,060		
Employee Fringe	24,118	22,018	26,170	31,804	34,380	24,744		
Total Personnel Cost	152,528	151,487	185,165	163,471	176,480	187,804		
Professional Services	570	593	429	585	585	585		
Services and Supplies	66,982	68,485	88,038	87,960	134,500	149,500		
Insurance	3,202	3,426	3,707	3,900	4,600	4,600		
Utilities	7,682	8,832	12,530	11,780	14,100	14,100		
Cost of Goods Sold	10,278	6,223	7,146	10,578	11,100	10,800		
Central Services Cost	12,700	10,014	14,474	15,496	19,619	28,070		
Capital Improvements	-	-	-	-	23,000	25,000		
Debt Service	-	(195)	1,463	1,304	-	-		
Transfers Out	235,067	-	-	-	-	-		
TOTAL USES	489,009	248,866	312,951	295,074	383,984	420,459		
SOURCES(USES)	(240,561)	23,320	(96,494)	(117,673)	(175,936)	(186,320)		

COMMUNITY SERVICES

Tennis

380 Total

Row Labels	Account Description	
Revenue		
Sales & Fees		(236,491)
Facility Fee		-
Operating Grants		
Interfund		
Misc. Rev.		
Invest Inc.		2,352
Capital Grants		
Revenue Total		(234,139)
Expense		
Wages		163,060
Benefits		24,744
Professional Services		585
6010	Legal	
6020	Audit	585
6030	Professional Consultants	
Services & Supplies		149,500
7010	Advertising - Paid	1,000
7020	Advertising - Trade	
7200	Banking Fees & Processing	
7210	Community Relations	
7300	Computer & IT Small Equip	
	Computer & IT Small Equip	
7310	Computer License & Fees	40
7320	Computer Supplies	
7330	Contractual Services	-
7335	Discounts Earned	
7340	Dues & Subscriptions	500
	Dues & Subscriptions	
7350	Employee Recruit & Retain	500
	Employee Recruit & Retain	
7405	Office Supplies	
	Office Supplies	
7415	Operating	29,200
	Operating	
7420	Fuel	
7425	Chemical	
	Chemical	
7430	Uniforms	600
	Uniforms	
7433	Safety	
7435	Small Equipment	

COMMUNITY SERVICES

Tennis

380 Total

Row Labels	Account Description	
7435	Small Equipment	
7450	Permits & Fees	400
	Permits & Fees	
7460	Postage	100
7470	Printing & Publishing	
7480	Rental & Lease	
	Rental & Lease	
7510	R& M General	82,950
	R& M General	
7515	R&M Preventative	
7520	R&M Corrective	
7525	Snow Removal	
7530	Janitorial	
	Janitorial	
7540	Fleet Maintenance Services	
7545	Engineering Services	1,700
7550	BLDGS Maintenance Services	30,670
7605	Security	1,090
7680	Training & Education	750
7685	Travel & Conferences	
	Travel & Conferences	
Insurance		4,600
Utilities		14,100
Cost of Goods Sold		10,800
Central Services Cost		28,070
Defensible Space		
Capital Expend.		25,000
Debt Service		-
Expense Total		420,459
Grand Total		186,320



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 6-YR Total	Updated 5-Yr Total
Tennis			Resurface Tennis Courts 5 thru 7					2,000,000								2,000,000
			Resurface Tennis Courts 3 thru 4							2,000,000						2,000,000
		4588RS1501	Resurface Tennis Courts 1 and 2				10,000	10,000				2,000,000			10,000	2,010,000
		4588RS1401	Resurface Tennis Courts 8-9-10-11							19,000	19,000				19,000	19,000
		4588RS1402	Resurface Tennis Courts 3 thru 7		23,000	25,000									23,000	25,000
		4588ME1701	Ball Machines for Tennis Center								17,000	17,000			17,000	17,000
		Total			23,000	25,000	10,000	2,010,000		2,016,000	36,000	2,017,000			66,000	6,071,000



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/29/23

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Tennis	4588SD1802	Paint All Court Fences and Light Poles	Buildings Superintendent		37,000	37,000							27,500	27,500	64,500	64,500
	4588LU1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	10,000	10,000	22,500	22,500	8,000	8,000	5,000	5,000			42,500	42,500
	Total			5,000	47,000	47,000	22,500	22,500	13,000	13,000	10,000	10,000	37,500	37,500	107,000	107,000

DRAFT
FY2023/24 PRELIMINARY BUDGET

BEACHES

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

Overview

IVGID's Beaches are currently open daily, year-round, with Burnt Cedar Pool, Ski Beach Boat Ramp and entrance gates staffed approximately 153 days in the summer. Staffing begins in early May and continues 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, weather concerns and adequate water levels. Year-round Kayak and Paddleboard storage is provided for an additional fee at Ski and Hermit Beaches.

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 Sealing
- Burnt Cedar Pool & Toddler Pool
- 3 outdoor Volleyball Courts – two at Ski Beach and one at Burnt Cedar
- Ski Beach 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
- IVGID Food & Beverage operations at Incline and Burnt Cedar Beaches
- 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 Burnt Cedar pool
- Qualified Boat Ramp attendants

Budget/Staffing Summary

The 2023/24 budget has been developed by calculating total beach visits, rental revenue, boat ramp launch fees, program and camp registration and historical expense data. Staffing reorganization and enhanced training will improve service levels, protect the beach deed and heighten education of residents and guests on Ordinance 7 restrictions. An updated, competitive compensation package will ensure qualified staff recruitment and retention.

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

Strategic Plan Initiatives

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

- Execute short and long-term strategies 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 preliminarily Baseline Budget 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 the Kayak and Paddleboard storage fees from \$250 - \$300 (kayak) and \$175- \$200 (paddleboard) and phase out “Summer Only” storage based on the supply and demand reflected in a 500 person waitlist.
- Addition of a one-way Boat Retrieval Fee (\$15) to ensure fair and equitable ramp use for all boaters with beach access.

Staffing

- The FY2023/24 baseline staffing has been reduced from 21.1 to 15.3 FTE. This is related to the inability to staff the Beach lifeguard stations. Should Lifeguard staffing opportunities change, Staff will request an adjustment in FTE's from the Board of Trustees in order to increase safety levels at the IVGID Beaches.
- A budget proposal is under consideration to add the District's benefits package to the FTYR Ambassador position. This position will enhance customer service at the restricted IVGID Beaches and improve resident/guest education and administration of Ordinance 7.

Operations and Maintenance

- The operating budget reflects the transition of Food and Beverage at the District's Beaches to internal F & B operations in May of 2023.
- Staff and the Trustee Beach Liaison are working with NDOT and Washoe County to improve directional signage on Lakeshore Blvd, Highway 28 and 431 to aid with traffic congestions and educate the public about restricted beach access in Incline Village. Internal beach signage improvement is also a part of this project.
- Contract Services includes portable restroom servicing (\$15,000) and 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:

- Boat Ramp safety inspection and improvements 2023 and 2024 (\$500,000)
- Beach Access Improvements (\$200,000)
- Incline Beach House Project (\$4,000,000)
- Grounds Beautification Project (\$55,000)
- Playground Improvements (\$7,500)
- Beach Furnishings (\$10,000)

2023/2024 Beach Rates

Facility/Venue	Current w/IVGID	Proposed w/IVGID
All Beaches		
IVGID Recreation Pass	Included in Rec Fee	Included in Rec Fee
Adult	16	16
Child	8	8
Kayak		
Annual	275	300
Summer Only	184	Phase out in FY 23/24
Paddleboard		
Annual	175	200

2023/2024 Watercraft Launch Fees

Facility/Venue	Current w/IVGID	Proposed w/IVGID
Boat Launch		
Daily Launch	25	25
Season Pass	250	250
On-way Retrieval	NA	15

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

2023/2024 Aquatics Beach Programming Fees

Aquatics		
Beach	Fee	w/IVGID
Jr. Lifeguard Camp	N/A	\$220
Jr. Lifeguard Camp	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	1,020,900		
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	1,020,900		
OPERATING EXPENSE								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	934,669		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	238,789		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,173,458		
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	621,429		
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	-	-	106,480		
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	2,611,495		
NET INCOME (EXPENSE)	558,261	(427,077)	4,225,052	856,396	1,364,824	(1,590,595)		
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	(1,579,195)		
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	(1,579,195)		

**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	1,020,900		
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	1,032,300		
USES								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300	934,669		
Employee Fringe	185,239	198,994	196,200	250,645	270,160	238,789		
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460	1,173,458		
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	621,429		
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	-	-	106,480		
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	4,572,500		
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	6,886,995		
SOURCES(USES)	748,399	(247,431)	1,172,050	560,691	(3,599,276)	(5,854,695)		

	BEACH	IB F&B	IB Bar	BC F&B	Hosts	Parks Maint.	BC Beach	Aquatics	Admin	Beach Total
		Column Labels								
		390								390 Total
Row Labels	Account Description	38 530	790	39 530	710	780	790	850	990	
Revenue										
Sales & Fees		(209,100)	(34,700)	(171,800)			(17,100)	(140,000)	(448,200)	(1,020,900)
Facility Fee									-	-
Invest Inc.									(11,400)	(11,400)
Revenue Total		(209,100)	(34,700)	(171,800)			(17,100)	(140,000)	(459,600)	(1,032,300)
Expense										
Wages		46,170		54,270	253,075	426,762		146,756	7,636	934,669
Benefits		5,206		6,109	40,910	125,971		48,474	12,119	238,789
Professional Services									17,850	17,850
Services & Supplies		41,675	1,000	37,125	13,820	235,816	1,000	95,485	195,508	621,429
Insurance									48,600	48,600
Utilities		-		2,400		42,300		200	68,200	113,100
Cost of Goods Sold		58,280		48,200						106,480
Central Services Cost									233,578	233,578
Capital Expend.									4,572,500	4,572,500
Debt Service									-	-
Expense Total		151,331	1,000	148,104	307,805	830,849	1,000	290,915	5,155,991	6,886,995
Grand Total		(57,769)	(33,700)	(23,696)	307,805	830,849	(16,100)	150,915	4,696,391	5,854,695

	BEACH	IB F&B	IB Bar	BC F&B	Hosts	Parks Maint.	BC Beach	Aquatics	Admin	
		Column Labels								
		390								390 Total
		38		39						
Row Labels	Account Description	530	790	530	710	780	790	850	990	
Revenue										
Sales & Fees		(209,100)	(34,700)	(171,800)			(17,100)	(140,000)	(448,200)	(1,020,900)
4205	Admissions & Fees								(903,000)	(903,000)
4210	Program Registration							(140,000)		(140,000)
4215	Rental Income								(210,000)	(210,000)
4220	Concessions	-	(34,700)	-			(17,100)			(51,800)
4240	Parcel Owner Allowances	4,400		3,700						8,100
4280	Employee Allowances	4,500		4,500						9,000
4295	Punch Cards Utilized								664,800	664,800
4410	Personal Services									-
4420	Food Sales	(218,000)		(180,000)						(398,000)
Facility Fee										-
Invest Inc.									(11,400)	(11,400)
Revenue Total		(209,100)	(34,700)	(171,800)			(17,100)	(140,000)	(459,600)	(1,032,300)
Expense										
Wages		46,170		54,270	253,075	426,762		146,756	7,636	934,669
Benefits		5,206		6,109	40,910	125,971		48,474	12,119	238,789
Professional Services									17,850	17,850
Services & Supplies		41,675	1,000	37,125	13,820	235,816	1,000	95,485	195,508	621,429
7200	Banking Fees & Processing								23,600	23,600
	Banking Fees & Processing	6,500		5,400						11,900
7300	Computer & IT Small Equip				250					250
7310	Computer License & Fees					2,040			1,188	3,228
7330	Contractual Services					9,951			120	10,071
7340	Dues & Subscriptions					400				400
7350	Employee Recruit & Retain				1,050	1,600		1,200		3,850
7405	Office Supplies								3,080	3,080
7415	Operating				3,550	55,725		65,365	5,000	129,640
	Operating	15,400		12,500						27,900
7420	Fuel					10,400			700	11,100
7425	Chemical							19,020		19,020
7430	Uniforms				3,000	5,475		4,500		12,975
	Uniforms	500		500						1,000

Row Labels	Account Description	BEACH								390 Total
		IB F&B	IB Bar	BC F&B	Hosts	Parks Maint.	BC Beach	Aquatics	Admin	
		Column Labels								
		390								
38		39								
		530	790	530	710	780	790	850	990	
7435	Small Equipment		1,500	1,500		1,400		1,000		5,400
7450	Permits & Fees		1,200	1,000	1,200			1,000	2,400	16,500
7480	Rental & Lease					28,000				16,980
7510	R& M General				1,620	32,600				2,000
	R& M General									12,500
7515	R&M Preventative					2,625				2,625
7525	Snow Removal					5,460				5,460
7540	Fleet Maintenance Services					72,740			7,885	80,625
7545	Engineering Services								6,900	6,900
7550	BLDGS Maintenance Services		16,265	15,615						97,695
7605	Security		310	410						1,360
7680	Training & Education				1,250	2,900		2,000		6,150
7685	Travel & Conferences				3,100	4,500				7,600
Insurance									48,600	48,600
Utilities			-	2,400		42,300		200	68,200	113,100
Cost of Goods Sold			58,280	48,200						106,480
7920	Food		58,280	48,200						106,480
Central Services Cost									233,578	233,578
Capital Expend.									4,572,500	4,572,500
Debt Service									-	-
Expense Total		151,331	1,000	148,104	307,805	830,849	1,000	290,915	5,155,991	6,886,995
Grand Total		(57,769)	(33,700)	(23,696)	307,805	830,849	(16,100)	150,915	4,696,391	5,854,695



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/25/23

Department Description	G	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total
Beeches		3973L1302	Incline Beech Facility Replacement		3,250,000	4,000,000									3,250,000	4,000,000
		3972BD1501	Beeches Beautification and Retaining Wall Enhancement and Replacement	55,000	55,000	55,000	55,000	55,000							110,000	110,000
		3972BD1710	Storage Container Replacement										40,000	40,000	40,000	40,000
		3972FF1205	All Beeches Picnic Tables										14,250	14,250	14,250	14,250
		3972BD2101	Ski Beech Boat Ramp Improvement Project	100,000	1,500,000	500,000									1,500,000	500,000
		3999BD1708	Ski Beech Bridge Replacement	120,000												
		3999L1902	Burnt Cedar Beech Eastern Stormwater Improvements						190,000						190,000	
		3999FF2201	Beech Furnishings	10,000	10,000	10,000	10,000	10,000			10,000	10,000			40,000	30,000
		3999ME2202	Central Irrigation Controller Upgrade				30,000	30,000							30,000	30,000
		3999BD2203	Third Creek Fence Redesign and Replacement				15,000	15,000							15,000	15,000
		3999L2204	Ski and Incline Beech Landscape Enhancement				15,000	15,000							15,000	15,000
		3972BD2102	Beech Access Improvements	200,000	200,000		200,000	400,000							400,000	400,000
		3972BD1301	Reconstruct Pavement - Ski Beech		250,000			250,000							250,000	250,000
		3972L1201	Pavement Maintenance, Incline Beech									350,000				350,000
		3972L1202	Pavement Reconstruction - Burnt Cedar Beech						835,000	835,000					835,000	835,000
		3972RS1701	Replace Playgrounds - Beeches		7,500	7,500	150,000	150,000	150,000	150,000					307,500	307,500
		3999BD1703	Replace Ski Beech Entrance Gate								25,000	25,000			25,000	25,000
		Rolling Stock	Fleet / Vehicle Replacement - Beeches				54,000	54,000							54,000	54,000
		Total		485,000	6,272,000	4,872,000	628,000	878,000	1,185,000	885,000	35,000	385,000	54,250	54,250	7,076,750	8,876,750



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 3/29/23

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total
Beaches	3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	15,000			5,000	5,000	5,000	5,000	5,000	5,000			18,000	18,000
	3972L11201X	Pavement Maintenance, Incline Beach	Senior Engineer	5,500	350,000		5,500	5,500	5,500	5,500	5,500	5,500			303,500	18,500
	3972L11202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer		12,500	12,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	32,500	32,500
	3972RS1701X	Playground Repairs - Beaches	Parks Superintendent	7,500												
	3989BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent								30,000	30,000			30,000	30,000
	3989DH1706	Burnt Cedar Beach Backfloor Device Replacement	Engineering Manager	55,000												
	Total			84,000	362,500	12,500	17,500	17,500	17,500	17,500	47,000	47,000	5,000	5,000	480,000	100,000

DRAFT
FY2023/24 PRELIMINARY BUDGET

INTERNAL SERVICES

Fleet

Engineering

Buildings

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

Overview

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

Fleet Maintenance Services

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

Budget/Staffing Summary

	<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>Staffing</u>					
FTE's*	7.00	7.00	7.00	7.00	7.00
*Based on budget					

Division Highlights – Service Levels

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

Budget Highlights

Operations

The Fleet Contractual Services budget includes \$141,000 for repairs and services the Fleet shop is not equipped to provide or regulatory inspections and certifications. Such items include front-end alignments, machine shop services, upholstery, body repairs and painting, vehicle and equipment glass replacement, large tire repairs, repairs that require manufacture software and programing, fuel storage tanks annual testing/certification and repairs, lift and crane annual inspections/certifications and repairs. The staffing costs are to increase 9.3% and the operating costs are to increase 1.5%.

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

Capital

Several equipment replacement purchases were deferred to future fiscal years from the original identified service life, through re-evaluation by the Fleet Manager. Cost increases were identified for some recommended equipment purchases based upon market conditions.

Engineering Services

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

Budget/Engineering Staffing Summary

	Actuals <u>FY2019-20</u>	Actuals <u>FY2020-21</u>	Actuals <u>FY2021-22</u>	Budget <u>FY2022-23</u>	Baseline <u>FY2023-24</u>
<u>Staffing</u>					
FTE's*	5.1	4.9	4.8	4.4	4.4
*Based on budget					

Budget Highlights

Operations

The Professional Services budget includes \$15,000 for outside professional consultants on an as needed basis to support outside attorney fees, permitting, water rights, engineering services and surveying. The staffing costs are to increase 0.8% and the operating costs are to decrease 18.2%.

Key Capital projects for the Engineering Division in FY2023-24 are:

- Mountain Golf Course Cart Path Rehabilitation Phase II and Phase III - Construction
- Crystal Peak Water Main Replacement - Construction
- Effluent Export Pipeline Year 1 – Construction
- Diamond Peak Kitchen - Construction
- Effluent Tank
- Community Dog Park
- Skate Park Expansion
- Incline Beach House
- Beach Access Improvements
- Water and Sewer System Master Plan

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

Building Services

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

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

Services Provided

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

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

Budget/Staffing Summary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Budget FY2022-23	Budget FY2023-24
<u>Staffing</u>					
FTE's*	7.5	5.9	4.5	4.0	4.0

*Based on budget

Division Highlights – Service Measures

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

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

Budget Highlights

The FY2023-24 baseline budget for the Building Services Division provides for staffing of 4.0 FTE positions and reflects continuation of out-sourcing janitorial services. Billing rates are established annually to ensure that costs incurred within the division are fully-recovered through internal service charges to user departments for provision of preventative and corrective maintenance and special projects. The staffing costs are to increase 0.8% and the operating costs are to increase 5.4%. The majority of the operating cost increase is due to a one-time revenue and expense of \$20,000 to resurface the entrance to the Public Works administration building.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
INTERNAL 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								
Interfund Services	2,623,819	2,417,505	2,594,923	3,467,103	3,761,800	3,584,623		
TOTAL OPERATING INCOME	2,623,819	2,417,505	2,594,923	3,467,103	3,761,800	3,584,623		
OPERATING EXPENSE								
Salaries and Wages	1,328,058	1,187,709	1,265,458	1,620,492	1,659,172	1,689,753		
Employee Fringe	648,617	601,345	522,846	819,935	853,577	854,844		
Total Personnel Cost	1,976,675	1,789,053	1,788,304	2,440,427	2,512,749	2,544,597		
Professional Services	-	-	525	15,000	15,000	15,000		
Services and Supplies	763,514	726,776	947,279	959,912	996,000	973,509		
Insurance	13,687	14,809	15,828	16,600	19,500	19,500		
Utilities	11,442	9,976	9,879	9,910	9,700	9,700		
Cost of Goods Sold	-	-	-	-	-	-		
Depreciation	12,561	12,561	10,541	9,876	7,200	7,200		
TOTAL OPERATING EXPENSE	2,777,879	2,553,175	2,772,356	3,451,725	3,560,149	3,569,506		
NET INCOME (EXPENSE)	(154,060)	(135,670)	(177,433)	15,378	201,651	15,117		
NON OPERATING INCOME								
Investment Earnings	-	-	(672)	(456)	(456)	(456)		
TOTAL NON OPERATING INCOME	-	-	(672)	(456)	(456)	(456)		
INCOME(EXPENSE) BEFORE TRANSFERS	(154,060)	(135,670)	(178,105)	14,922	(456)	(456)		
CHANGE IN NET POSITION	(154,060)	(135,670)	(178,105)	14,922	201,195	14,661		

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
INTERNAL 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								
Interfund Services	2,623,819	2,417,505	2,594,923	3,467,103	3,761,800	3,584,623		
Investment Earnings	-	-	(672)	(456)	(456)	(456)		
TOTAL SOURCES	2,623,819	2,417,505	2,594,251	3,466,647	3,761,344	3,584,167		
USES								
Salaries and Wages	1,328,058	1,187,709	1,265,458	1,620,492	1,659,172	1,689,753		
Employee Fringe	648,617	601,345	522,846	819,935	853,577	854,844		
Total Personnel Cost	1,976,675	1,789,053	1,788,304	2,440,427	2,512,749	2,544,597		
Professional Services	-	-	525	15,000	15,000	15,000		
Services and Supplies	763,514	726,776	947,279	959,912	998,000	973,509		
Insurance	13,687	14,809	15,828	16,600	19,500	19,500		
Utilities	11,442	9,976	9,879	9,910	9,700	9,700		
Cost of Goods Sold	-	-	-	-	-	-		
Capital Improvements	-	-	-	-	12,000	-		
TOTAL USES	2,765,318	2,540,614	2,761,815	3,441,849	3,566,949	3,562,306		
SOURCES(USES)	(141,498)	(123,109)	(167,563)	24,798	194,395	21,861		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100	1,564,777		
TOTAL OPERATING INCOME	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100	1,564,777		
OPERATING EXPENSE								
Salaries and Wages	503,181	478,698	493,873	645,375	666,337	696,918		
Employee Fringe	276,552	256,695	244,765	342,669	359,070	383,387		
Total Personnel Cost	779,733	735,393	738,638	988,044	1,025,407	1,080,305		
Services and Supplies	379,712	324,442	493,373	467,560	479,600	474,650		
Insurance	4,727	5,227	5,610	5,900	6,900	6,900		
Utilities	1,721	1,494	1,631	1,809	1,700	1,700		
Cost of Goods Sold	-	-	-	-	-	-		
Depreciation	9,208	9,208	7,188	6,528	5,700	5,700		
TOTAL OPERATING EXPENSE	1,175,101	1,075,765	1,246,441	1,469,841	1,519,307	1,569,255		
NET INCOME (EXPENSE)	(63,917)	(25,224)	(115,825)	(6,191)	68,793	(4,478)		
NON OPERATING INCOME								
Investment Earnings	-	-	3	108	108	108		
TOTAL NON OPERATING INCOME	-	-	3	108	108	108		
INCOME(EXPENSE) BEFORE TRANSFERS	(63,917)	(25,224)	(115,822)	(6,083)	68,901	(4,370)		
CHANGE IN NET POSITION	(63,917)	(25,224)	(115,822)	(6,083)	68,901	(4,370)		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100	1,564,777		
Investment Earnings	-	-	3	108	108	108		
TOTAL SOURCES	1,111,184	1,050,540	1,130,619	1,463,758	1,588,208	1,564,885		
USES								
Salaries and Wages	503,181	478,698	493,873	645,375	666,337	696,918		
Employee Fringe	276,552	256,695	244,765	342,669	359,070	383,387		
Total Personnel Cost	779,733	735,393	738,638	988,044	1,025,407	1,080,305		
Services and Supplies	379,712	324,442	493,373	467,560	481,600	474,650		
Insurance	4,727	5,227	5,610	5,900	6,900	6,900		
Utilities	1,721	1,494	1,631	1,809	1,700	1,700		
Cost of Goods Sold	-	-	-	-	-	-		
Capital Improvements	-	-	-	-	12,000	-		
TOTAL USES	1,165,893	1,066,557	1,239,252	1,463,313	1,527,607	1,563,555		
SOURCES(USES)	(54,709)	(16,016)	(108,633)	445	60,601	1,330		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	639,450	580,920	645,788	1,018,807	1,105,400	1,015,200		
TOTAL OPERATING INCOME	639,450	580,920	645,788	1,018,807	1,105,400	1,015,200		
OPERATING EXPENSE								
Salaries and Wages	420,556	395,544	460,061	633,525	644,760	644,760		
Employee Fringe	179,328	178,942	117,728	291,205	301,340	287,427		
Total Personnel Cost	599,884	574,486	577,789	924,730	946,100	932,187		
Professional Services	-	-	525	15,000	15,000	15,000		
Services and Supplies	29,777	29,774	38,512	62,461	64,600	45,864		
Insurance	3,693	3,949	4,208	4,400	5,200	5,200		
Utilities	2,529	3,101	3,412	2,936	3,300	3,300		
TOTAL OPERATING EXPENSE	635,883	611,309	624,445	1,009,527	1,034,200	1,001,551		
NET INCOME (EXPENSE)	3,567	(30,389)	21,343	9,280	71,200	13,649		
NON OPERATING INCOME								
Investment Earnings	-	-	38	216	216	216		
TOTAL NON OPERATING INCOME	-	-	38	216	216	216		
INCOME(EXPENSE) BEFORE TRANSFERS	3,567	(30,389)	21,381	9,496	71,416	13,865		
CHANGE IN NET POSITION	3,567	(30,389)	21,381	9,496	71,416	13,865		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	639,450	580,920	645,788	1,018,807	1,105,400	1,015,200		
Investment Earnings	-	-	38	216	216	216		
TOTAL SOURCES	639,450	580,920	645,826	1,019,023	1,105,616	1,015,416		
USES								
Salaries and Wages	420,556	395,544	460,061	633,525	644,760	644,760		
Employee Fringe	179,328	178,942	117,728	291,205	301,340	287,427		
Total Personnel Cost	599,884	574,486	577,789	924,730	946,100	932,187		
Professional Services	-	-	525	15,000	15,000	15,000		
Services and Supplies	29,777	29,774	38,512	62,461	64,600	45,864		
Insurance	3,693	3,949	4,208	4,400	5,200	5,200		
Utilities	2,529	3,101	3,412	2,936	3,300	3,300		
TOTAL USES	635,883	611,309	624,445	1,009,527	1,034,200	1,001,551		
SOURCES(USES)	3,567	(30,389)	21,381	9,496	71,416	13,865		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	873,186	786,045	818,519	984,646	1,068,300	1,004,646		
TOTAL OPERATING INCOME	873,186	786,045	818,519	984,646	1,068,300	1,004,646		
OPERATING EXPENSE								
Salaries and Wages	404,322	313,467	311,523	341,592	348,075	348,075		
Employee Fringe	192,736	165,708	160,354	186,061	193,167	184,030		
Total Personnel Cost	597,058	479,174	471,877	527,653	541,242	532,105		
Services and Supplies	354,025	372,560	415,394	429,891	451,800	452,995		
Insurance	5,267	5,633	6,011	6,300	7,400	7,400		
Utilities	7,192	5,380	4,835	5,165	4,700	4,700		
Depreciation	3,353	3,353	3,353	3,348	1,500	1,500		
TOTAL OPERATING EXPENSE	966,895	866,101	901,470	972,357	1,006,642	998,700		
NET INCOME (EXPENSE)	(93,710)	(80,056)	(82,951)	12,289	61,658	5,946		
NON OPERATING INCOME								
Investment Earnings	-	-	(712)	(780)	(780)	(780)		
TOTAL NON OPERATING INCOME	-	-	(712)	(780)	(780)	(780)		
INCOME(EXPENSE) BEFORE TRANSFERS	(93,710)	(80,056)	(83,664)	11,509	60,878	5,166		
CHANGE IN NET POSITION	(93,710)	(80,056)	(83,664)	11,509	60,878	5,166		

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

Prior Fiscal Year - Current Fiscal Year - Preliminary

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	873,186	786,045	818,519	984,646	1,068,300	1,004,646		
Investment Earnings	-	-	(712)	(780)	(780)	(780)		
TOTAL SOURCES	873,186	786,045	817,807	983,866	1,067,520	1,003,866		
USES								
Salaries and Wages	404,322	313,467	311,523	341,592	348,075	348,075		
Employee Fringe	192,736	165,708	160,354	186,061	193,167	184,030		
Total Personnel Cost	597,058	479,174	471,877	527,653	541,242	532,105		
Services and Supplies	354,025	372,560	415,394	429,891	451,800	452,995		
Insurance	5,267	5,633	6,011	6,300	7,400	7,400		
Utilities	7,192	5,380	4,835	5,165	4,700	4,700		
TOTAL USES	963,542	862,748	898,117	969,009	1,005,142	997,200		
SOURCES(USES)	(90,357)	(76,703)	(80,311)	14,857	62,378	6,666		



Multi-Year Capital Improvement Project Summary Report

Run Date: 3/29/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total
Internal Service																
Fleet		Rolling Stock	Fleet / Vehicle Replacement - Fleet		12,000										12,000	20,000
		5190ME1201	Replacement Shop Tools and Equipment						18,000	18,000					18,000	18,000
		5197CO1501	Fuel Management Program				28,000	28,000							28,000	28,000
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip				14,000	14,000							14,000	14,000
		Total			12,000		42,000	42,000	18,000	18,000		20,000			72,000	80,000
Buildings		Rolling Stock	Fleet / Vehicle Replacement - Bldgs				21,200	21,200	45,000	45,000			45,000	45,000	111,200	111,200
		Total					21,200	21,200	45,000	45,000			45,000	45,000	111,200	111,200
		Total Internal Service			12,000		63,200	63,200	63,000	63,000		20,000	45,000	45,000	183,200	191,200



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Rev Date: 3/29/23

Department	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
Fleet	S197LE1720	Replace 2007 Vehicle/Equipment Trailer #829	Fleet Superintendent		12,000										12,000	12,000
	S190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent						18,000	18,000					18,000	18,000
	S197CO1601	Fuel Management Program	Fleet Superintendent				26,000	28,000							26,000	28,000
	S197CO1801	Fleet Software upgrade - manage rolling stock/equip	Fleet Superintendent				14,000	14,000							14,000	14,000
	Total					12,000		42,000	42,000	18,000	18,000				72,000	80,000
Buildings	S304LE1723	2003 Genie Scissor Lift	Fleet Superintendent				18,000	18,000							18,000	18,000
	S304LE1724	2004 Equipment Trailer (TR)	Fleet Superintendent				6,200	5,200							6,200	5,200
	S304LV1720	Replace 2006 Service Truck 4X4 (1-ton) #655	Fleet Superintendent						45,000	45,000					45,000	45,000
	Total						24,200	21,200	45,000	45,000					68,200	68,200
		Total Internal Services			12,000		66,200	63,200	63,000	63,000					138,200	138,200

DRAFT
FY2023/24 PRELIMINARY BUDGET

State Form 4404LGF
(Partial)

[Insert Entity Letterhead Here]

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

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

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,145,020

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

This budget contains 1 governmental fund types with estimated expenditures of \$ 8,058,867
4 proprietary funds with estimated expenses of \$ 69,229,812

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

CERTIFICATION

I _____
(Print Name)

(Title)

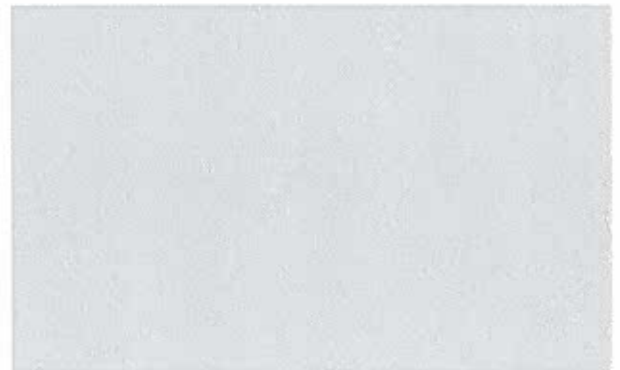
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: _____

Dated: _____

Phone: _____

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



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

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

Publication Date: _____

Place: 893 Southwood Blvd.
Incline Village, NV

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

POPULATION (AS OF JULY 1)	9087	9087	
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	1,902,632,649	1,967,556,463	2,423,929,521
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	1,902,632,649	1,967,556,463	2,423,929,521
TAX RATE	0.1328	0.1296	0.137
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1328	0.1296	0.137

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

Incline Village General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 44,742	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	37,549	55,312	12,043	
Employee Benefits	15,975	31,289	26,265	
Services and Supplies	662,291	735,523	552,798	
Settlement Expense	596,257			
Contingency		-	100,000	
Transfers Out		-		
Subtotal General Administration	1,312,072	822,124	691,106	
General Manager				
Salaries and Wages	260,610	428,796	488,907	
Employee Benefits	126,318	203,528	225,986	
Services and Supplies	29,452	57,027	56,995	
Subtotal General Manager	416,380	689,351	771,888	
Trustees				
Salaries and Wages	103,053	93,582	95,005	
Employee Benefits	35,319	33,896	27,689	
Services and Supplies	38,543	108,840	118,800	
Subtotal Trustees	176,915	236,318	241,494	-
Accounting				
Salaries and Wages	646,764	832,534	853,999	
Employee Benefits	324,081	423,009	440,851	
Services and Supplies	115,350	79,865	165,090	
Subtotal Accounting	1,086,195	1,335,408	1,459,940	
Information Services & Technology				
Salaries and Wages	382,792	567,613	603,606	
Employee Benefits	179,207	296,900	280,014	
Services and Supplies	579,344	504,809	491,731	
Subtotal Information Services	1,141,343	1,369,322	1,375,351	
Risk Management				
Salaries and Wages	565,675	104,653	89,226	
Employee Benefits	282,960	52,237	50,547	
Services and Supplies	42,215	26,400	21,500	
Subtotal Human Resources	890,850	183,290	161,273	
Human Resources				
Salaries and Wages	565,675	610,628	694,819	
Employee Benefits	282,960	313,450	368,475	
Services and Supplies	42,125	88,569	140,642	
Subtotal Human Resources	890,760	1,012,647	1,203,936	
Health & Wellness				
Salaries and Wages	5,632	39,292	31,625	
Employee Benefits	1,359	25,720	17,204	
Services and Supplies	442	21,210	21,800	
Subtotal Health & Wellness	7,433	86,222	70,629	
Communications				
Salaries and Wages	85,873	109,883	114,648	
Employee Benefits	51,204	57,140	59,614	
Services and Supplies	13,320	138,700	141,538	
Subtotal Communications	150,397	305,723	315,800	
Parks				
Salaries and Wages			414,543	
Employee Benefits			118,167	
Services and Supplies			619,740	
Subtotal Parks			1,152,450	
Capital Outlay				
General Government		633,000	355,000	
Information Services & Technology		-	-	
Human Services	98,550	-	-	
Parks			260,000	
Subtotal Capital Outlay	98,550	633,000	615,000	
FUNCTION SUBTOTAL	6,170,895	6,673,405	8,058,867	

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

FUNCTION _____

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24 (4)	
	ACTUAL PRIOR YEAR ENDING 44,742	ESTIMATED CURRENT YEAR ENDING 6/30/2023	Preliminary	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,885,599	14,289,893	15,875,172	
Operating Grants	22,138	-		
Intergovernmental (Tahoe Water Suppliers Assoc)		160,000	159,600	
Interfund (Snow removal & work orders)	122,384	76,500	170,714	
Total Operating Revenue	13,007,983	14,526,393	16,205,486	
OPERATING EXPENSE				
Salaries & Wages	4,210,437	3,762,672	3,822,626	
Employee Benefits		1,891,008	2,005,122	
Cost of good sold	10,212	-		
Services & Supplies	2,971,167	3,733,100	3,536,187	
Utilities	931,759	958,691	1,112,376	
Legal & Audit/Professional Fees	175,021	167,050	172,050	
Central Services Costs	445,092	-	927,931	
Defensible Space	77,969	100,000	100,000	
Insurance	211,382	221,900	261,200	
Depreciation/Amortization	3,285,127	3,188,160	3,125,700	
Total Operating Expense	12,318,166	14,022,581	15,063,192	
Operating Income or (Loss)	689,817	503,812	1,142,294	
NONOPERATING REVENUES				
Interest Earned	(57,286)	41,688	41,688	
Loan Proceeds		-	12,289,877	
Capital Contribution		1,000,000		
Capital Grants		-	5,529,250	
Sales of Capital Assets	9,096	-		
Lease Revenue	500			
Total Nonoperating Revenues	(47,690)	1,041,688	17,860,815	
NONOPERATING EXPENSES				
Interest Expense	81,563	73,728	52,593	
Total Nonoperating Expenses	81,563	73,728	52,593	
Net Income before Operating Transfers	560,564	1,471,772	18,950,516	
Transfers (Schedule T)				(1)
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	560,564	1,471,772	18,950,516	

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,766,774	14,289,893	15875172	
Receipts from interfund services	122,384	236,500	330314	
Receipts from operating grants				
Payments to and for employees	(4,070,858)	(5,653,680)	-5827748	
Payments to vendors	(4,532,707)	(5,180,741)	-6109744	
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,285,593	3,691,972	4,267,994	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(715,805)	(15,588,700)	-21348000	
Lease Proceeds	500			
Proceeds from sale of assets	9,096			
Payments of capital related debt	(553,842)	(569,407)	-229437	
Capital contributions	-	1,000,000	5529250	
Cleanwater SRF Loan		3,710,123	12,289,877	
Payment of interest	(89,292)	(73,728)	-52593	
c. Net cash provided by (or used for) capital and related financing activities	(1,349,343)	(11,521,712)	(3,810,903)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)				
Investments purchased				
Investments sold or matured	1,507,905			
Investment interest received	(53,496)	41,688	41688	
d. Net cash provided by (or used in) investing activities	1,454,409	41,688	41,688	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,390,659	(7,788,052)	498,779	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14644917	19,035,576	11,247,524	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	19,035,576	11,247,524	11,746,303	

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	Preliminary	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	18590272	20,437,223	21,715,400	
Recreation Facility Fee	830977	3,692,700	-	
Operating Grants/Intergovernmental Revenue	17000	139,875	116,984	
Interfund Services	149813	123,002	14,985	
Misc Revenue		12,100		
Total Operating Revenue	19,588,062	24,404,900	21,847,369	
OPERATING EXPENSE				
Salaries & Benefits	9037152	11,344,967	11,126,159	
Cost of Goods Sold	1305464	1,808,069	1,162,500	
Services & Supplies	4941072	5,485,729	5,073,659	
Utilities	1125484	1,300,863	1,692,125	
Insurance	442932	427,200	485,900	
Legal & Audit / Professional Services	26690	41,425	40,255	
Central Services Cost	999759	1,178,206	1,884,691	
Fuels Management	77970	100,000	100,000	
Depreciation/Amortization	2960293	2,711,592	2,445,100	
Total Operating Expense	20,916,816	24,398,051	24,010,389	
Operating Income or (Loss)	(1,328,754)	6,849	(2,163,020)	
NONOPERATING REVENUES				
Interest Earned	-17441	40,008	40,188	
Non Operating Leases	131523	129,074	128,950	
Capital Grants		1,239,421		
Gain on sale of assets	47927			
Insurance Proceeds	97894			
Misc Revenue	328456			
Total Nonoperating Revenues	588,359	1,408,503	169,138	
NONOPERATING EXPENSES				
Interest Expense	12501	6157		
Total Nonoperating Expenses	12501	6157	-	
Net Income before Operating Transfers	(752,896)	1,409,195	(1,993,882)	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	(752,896)	1,409,195	(1,993,882)	

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	19,541,013	20,437,223	21,715,400	
Receipts from facility fees	830,977	3,692,700	-	
Receipts from interfund services	149,813	123,002	14,985	
Receipts from operating grants		139,875	116,984	
Receipts from rent		12,100	128,950	
Payments to and for employees	(8,296,220)	(11,344,967)	(11,126,159)	
Payments to vendors	(8,917,646)	(9,163,286)	(9,767,472)	
Payments for interfund services		(1,178,206)	(671,658)	
a. Net cash provided by (or used for) operating activities	3,307,937	2,718,441	411,030	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities		-		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(2,430,733)	(3,693,656)	(3,456,700)	
Capital Grant		1,239,421		
Insurance Proceeds	47,927			
Payments of capital related debt	(370,264)			
Payment of interest	(13,500)	(413,232)		
Proceeds from non-operating leases	97,894	(6,157)		
	176,871	129,074	44,383	
c. Net cash provided by (or used for) capital and related financing activities	(2,491,805)	(2,744,550)	(3,412,317)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured	760,122			
Investment interest received	271,192	40,008	40,188	
d. Net cash provided by (or used in) investing activities	1,031,314	40,008	40,188	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,847,446	13,899	(2,961,099)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	17,010,141	18,857,587	18,871,486	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	18,857,587	18,871,486	15,910,387	

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
OPERATING REVENUE				
Sales and Services	750123	623,890	1,020,900	
Facility Fees	5259704	2,556,840	-	
Total Operating Revenue	6,009,827	3,180,730	1,020,900	
OPERATING EXPENSE				
Salaries & Benefits	1002834	1,219,505	1,173,458	
Cost of Goods Sold	1652	-	106,480	
Services & Supplies	350475	591,409	621,429	
Central Service Cost	93956	141,194	233,578	
Insurance	39371	41,300	48,600	
Utilities	103507	128,817	113,100	
Professiona Services	4293	17,850	17,850	
Depreciation/Amortization	188686	184,260	297,000	
Total Operating Expense	1,784,774	2,324,335	2,611,495	
Operating Income or (Loss)	4,225,053	856,395	(1,590,595)	
NONOPERATING REVENUES				
Interest Earned	-19005	11,400	11,400	
Sales of Capital Assets				
Funded Cap Reserve				
Total Nonoperating Revenues	(19,005)	11,400	11,400	
NONOPERATING EXPENSES				
Interest Expense	169	70	-	
Total Nonoperating Expenses	169	70	-	
Net Income before Operating Transfers	4,205,879	867,725	(1,579,195)	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	4,205,879	867,725	(1,579,195)	

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 45,107	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers	714402	623,890	1,020,900	
Receipts from facility fees	5259704	2,556,840	-	
Payments to and for Employees	-870745	(1,219,505)	(1,173,458)	
Payments to Vendors	-949796	(779,376)	(928,077)	
Payments for interfund services		-		
a. Net cash provided by (or used for) operating activities	4,153,565	1,181,849	(1,080,635)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-3209295	(485,000)	(6,672,500)	
Funded Cap Reserve		-		
Proceeds from sale of assets		-		
Payments of capital related debt	-6059	(6,295)	-	
Payment of interest	-237	(70)	-	
c. Net cash provided by (or used for) capital and related financing activities	(3,215,591)	(491,365)	(6,672,500)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Acquisition of capital assets				
Funded Cap Reserve				
Proceeds from sale of assets				
Interest Earnings	-19005	11,400	(11,400)	
d. Net cash provided by (or used in) investing activities	-19005	11,400	(11,400)	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	918,969	701,884	(7,764,535)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5106639	6,025,608	6,727,492	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,025,608	6,727,492	(1,037,043)	

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 44,742	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services		1,463,650	1,564,777	
Engineering		1,018,807	1,015,200	
Building Services		984,646	1,004,646	
Total Operating Revenue	2,594,923	3,467,103	3,584,623	
OPERATING EXPENSE				
Salaries & Wages	1,788,304	1,620,492	1,689,753	
Employee Benefits		819,935	854,844	
Services & Supplies	947,279	958,337	973,509	
Utilities	9,878	9,910	9,700	
Insurance	15,829	16,600	19,500	
Professional Services	525	16,575	15,000	
Depreciation/Amortization	10,541	9,876	7,200	
Total Operating Expense	2,772,356	3,451,725	3,569,506	
Operating Income or (Loss)	(177,433)	15,378	15,117	
NONOPERATING REVENUES				
Interest Earned			(456)	
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest Expense	(671)	-456	-456	
Total Nonoperating Expenses	(671)	-456	(456)	
Net Income before Operating Transfers	(178,104)	14,922	14,661	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	0	0	
CHANGE IN NET POSITION	(178,104)	14,922	14,661	

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	PRELIMINARY	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Interfund Services Provided	2,594,923	3,467,103	3,584,623	
Payments to Vendors	(812,612)	(1,001,422)	(1,017,709)	
Payments to Employees	(1,678,828)	(2,440,427)	(2,544,597)	
a. Net cash provided by (or used for) operating activities	103,483	25,254	22,317	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities		-		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of Capital Assets	(2,552)		(12,000)	
c. Net cash provided by (or used for) capital and related financing activities	(2,552)	-	(12,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment interest received	(671)	(456)	(456)	
d. Net cash provided by (or used in) investing activities	(671)	(456)	(456)	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	100,260	24,798	9,861	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	100,260	125,058	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	100,260	125,058	134,919	

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

(Local Government)