

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Receipt of Fiscal Year 2021/2022 Tentative Budget

STRATEGIC PLAN: Long Range Principle #2 Finance – “Comply with State and Federal regulations” - “Develop and maintain a long term plan to sustain financial resources”

DATE: April 9, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to receive a report on the Tentative Budget for FY2021-22 to be filed with the Department of Taxation (Form 4404LGF) by April 15, 2021, as required by NRS 354.596 and schedule a follow-up Board budget workshop to inform revisions to the Tentative Budget prior to consideration of the District’s Final Budget for FY2021/22.

II. BACKGROUND

The State of Nevada dictates a process for approval of local government agency budgets which includes a requirement that each agency formally file a “Tentative Budget” by April 15, 2021. This filing provides the Department of Taxation for a point-in-time review of the District’s preliminary budget to ensure compliance with specific State requirements.

The tentative budget filing does not commit or restrict the District from modifying the budget prior to adoption of the final FY2021-22 Budget. As part of the ongoing budget process, staff recommends that the Board scheduled a Budget Workshop on May 5th, followed by a Public Hearing and final budget adoption on May 26, 2021. The District is required to file its Final Budget with the Department of Taxation no later than June 1, 2021.

For the purpose of meeting the April 15 deadline for filing of the Tentative Budget, Staff has prepared the required forms and schedules consistent initial direction provided by the Board at their budget workshops on January 20, February 24, and March 24, 2021.

Staff recognizes that there remains a number of outstanding budget issues that are pending further discussion with the Board prior to presenting a final budget for Board approval in late May. However, the Tentative Budget includes a number of initiatives and recommendations summarized as follows:

- Implements the transition to Enterprise Funds for the District's Community Services and Beach Funds.
- Maintains the current Facility Fee(s) at a combined rate of \$830, and recommends fees be set for FY2021/22 as follows:
 - Recreation Fee \$650
 - Beach Fee - \$180
- Includes several expenditure reduction initiatives to reduce costs and streamline District operations, including staffing adjustments, and reduction in District-wide marketing efforts.
- The Utility Fund budget is balanced through recommendations to:
 - Implement a water and sewer rate increase of 8% by September 1, 2021 (pending undertaking of update of rate model), and
 - Expenditure reductions/deferrals totaling in excess of \$500,000 for the water and sewer operations and capital plan
- The Capital Budget includes recommended new appropriations and carry-forward funding consistent with initial feedback from the Board Budget workshop of March 24, 2021, including funding for the construction of the Burnt Cedar Pool and planning funds for the Incline Beach House and new Dog Park.
- Consistent with Board direction related to pricing structure for District activities, the Tentative Budget largely eliminates "parcel owner allowances" and is based on pricing set specifically for Picture Pass Holders, Guests, and Non-Residents
- The Tentative Budget eliminates the District's practice of contra-revenue accounting for Punch Cards.
- Staff will be presenting proposed updates to selected Board Policies and Practices at the upcoming Budget workshop to ensure alignment of Board policy with the FY2021/22 budget.

Staff has prepared forms for the District's Tentative Operating Budget consistent with the Sources and Uses, as well as providing Statement of Income, Expense and Change in Net Position for the Districts Enterprise Funds. In addition, this agenda item provides the Board with a detailed line-item budget used to develop the summary schedules being presented as well as the information provided in the Form 4404LGF, to be filed with the State.

Attachments:

- 1) Sources and Uses with Executive Summaries
 - a. District Wide Summary
 - b. By Fund
- 2) Statement of Income, Expense and Change in Net Position
 - a. Utility Fund
 - b. Community Services Fund
 - c. Beach Fund
- 3) Central Services Cost Allocation (FY2021/22)
- 4) FY2021/22 Facility Fee Allocation
- 5) Tentative FY2021/22 Capital Improvement Budget (with Carry-forwards)
- 6) State Form 4404LGF (Tentative FY2021/22 Budget)
- 7) Line Item Detail Budget Reports
 - a. District-wide Summary
 - b. By Fund

FY2021-22 TENTATIVE BUDGET

SOURCES AND USES

Summary By Major Fund

District-wide Summary

General Fund

Utility Funds

Community Services Funds

Beach Fund

Internal Service Funds

IVGID Executive Summary based on Form 4404LGF

Fund and Function Budgeted Sources and Uses

FY 2021-22

Budgeted

IVGID	General Fund	Total Governmental	Community Services	Beach Fund	Utilities Fund	Internal Services	Total Proprietary	2021-22	2020-21
								All Funds Summary	All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,924,000	\$ 1,924,000	\$ -		\$ -	\$ -	\$ -	\$ 1,924,000	\$ 1,770,000
Consolidated Tax	1,803,362	1,803,362						1,803,362	1,668,000
Charges for Services	2,400	2,400	18,274,900	892,500	12,783,176		31,950,576	31,952,976	29,850,623
Recreation Facility Fees			1,878,487	1,084,720			2,963,207	2,963,207	2,422,225
Intergovernmental & Grants			34,800		31,000		65,800	65,800	69,700
Interfund	1,570,208	1,570,208	99,911		241,400	3,206,666	3,547,977	5,118,185	5,039,725
Miscellaneous			130,230				130,230	130,230	132,630
Investments	65,700	65,700	26,250	5,625	74,000		105,875	171,575	343,650
Total Operating Sources	5,365,670	5,365,670	20,444,578	1,982,845	13,129,576	3,206,666	38,763,665	44,129,335	41,296,553
Expenditures by Function:									
General Government									
Operations	4,890,712	4,890,712				3,179,116	3,179,116	8,069,828	7,771,411
Utilities									
Operations					8,691,917		8,691,917	8,691,917	8,155,873
Recreation:									
Championship Golf			3,731,204				3,731,204	3,731,204	3,717,478
Mountain Golf			1,246,356				1,246,356	1,246,356	1,141,209
Facilities			1,734,022				1,734,022	1,734,022	1,504,583
Ski			8,165,303				8,165,303	8,165,303	8,075,342
Recreation Center			2,450,062				2,450,062	2,450,062	2,212,155
Recreation Admin			419,242				419,242	419,242	415,786
Parks			922,517				922,517	922,517	856,535
Tennis			249,505				249,505	249,505	226,781
Beach				2,101,621			2,101,621	2,101,621	1,906,299
Total Operating Expenditures	4,890,712	4,890,712	18,918,211	2,101,621	8,691,917	3,179,116	32,890,865	37,781,577	35,983,452
Net Operating Sources & Uses	\$ 474,958	\$ 474,958	\$ 1,526,367	\$ (118,776)	\$ 4,437,659	\$ 27,550	\$ 5,872,800	\$ 6,347,758	\$ 5,313,101
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Fees - Capital Projects			3,043,313	302,172			3,345,485	3,345,485	3,740,867
Facility Fees - Debt Service			410,150	7,748			417,898	417,898	417,898
Use of Fund Balance for Projects			832,447	4,335,212	520,000		5,687,659	5,687,659	8,927,332
Capital Project Expenditures	(406,438)	(406,438)	(3,799,630)	(4,520,060)	(4,279,000)		(12,598,690)	(13,005,128)	(14,377,677)
Debt Service Payments			(384,755)	(6,296)	(643,129)		(1,034,180)	(1,034,180)	(1,032,576)
Net Non-Operating Sources & Uses	(406,438)	(406,438)	101,525	118,776	(4,402,129)	-	(4,181,828)	(4,588,266)	(2,324,156)
Overall Net Sources & Uses	\$ 68,520	\$ 68,520	\$ 1,627,892	\$ -	\$ 35,530	\$ 27,550	\$ 1,690,972	\$ 1,759,492	\$ 2,988,945

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,770,000	1,924,000
Consolidated Taxes	1,736,657	1,668,000	1,755,000	1,803,362
Charges for Services	29,502,929	29,853,023	31,511,745	31,952,976
Facility Fees	6,740,884	6,580,990	6,750,785	6,726,590
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	69,700	69,700	65,800
Interfund Services	2,867,876	3,568,285	3,547,977	3,547,977
Central Services Revenue	1,367,400	1,471,440	1,471,440	1,570,208
Non Operating Income/Leases	116,041	118,130	118,130	118,130
Investment Earnings	885,434	343,650	343,650	171,575
Capital Grants	1,637,399	-	-	-
Proceeds from Capital Asset Dispositions	251,577	-	-	-
Funded Capital Resources	-	8,927,332	700,000	5,687,659
Transfers In	5,831,684	-	4,085,212	3,427,708
TOTAL SOURCES	52,696,296	54,382,650	52,135,739	57,008,085
USES				
Salaries and Wages	13,289,741	14,171,146	14,890,401	15,007,718
Employee Fringe	4,902,940	5,820,293	6,107,182	6,148,582
Total Personnel Cost	18,192,682	19,991,439	20,997,583	21,156,299
Professional Services	902,836	643,415	551,500	614,000
Services and Supplies	8,597,440	8,910,515	9,162,162	9,213,772
Insurance	644,590	700,020	695,820	695,820
Utilities	2,266,707	2,411,687	2,435,197	2,442,622
Cost of Goods Sold	1,476,211	1,654,938	1,947,134	1,788,855
Central Services Cost	1,367,400	1,471,440	1,471,440	1,570,207
Defensible Space	195,752	200,000	200,000	200,000
Capital Improvements	-	14,691,354	15,953,740	13,005,128
Debt Service	1,026,471	1,032,576	1,034,180	1,034,180
Contingency	-	-	-	100,000
Transfers Out	5,831,684	-	4,085,212	3,427,708
TOTAL USES	40,501,771	51,707,384	58,533,968	55,248,591
SOURCES(USES)	12,194,525	2,675,267	(6,398,229)	1,759,494

**Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FY2021/22**

Service Metrics

Season/Service Period

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

<u>Service Measures</u>	<u>Actual 2018/19</u>	<u>Budget 2019/20</u>	<u>Planned 2020/21</u>	<u>Proposed 2021/22</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	12.24	12.74	13.11	13.28
Overhead Ratio (General Fund to District-wide Operating Expenses)			5.3%	4.4%

Staffing (not including Trustees)

FTE's	23.3	23.38	23.38	24.02
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Services Provided

Management and Administration:

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

Trustees:

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

Legal Compliance:

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

Services Provided

Frequency

Management and Administration:

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

Trustees:

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

Items of Note for Budgeting Fiscal 2021-2022

Staffing – The net increase in staffing reflects the re-allocation of a Budget Analyst from Community Services to the Finance Department. The proposed budget reflects reclassifications of existing positions. There is presently a vacancy in Human Resource that will remain unfilled at this time.

Professional Fees – These include contractual services of \$24,000 for legislative advocacy and \$24,000 for external communications.

Decreased Investment Income – Interest earnings have been reduced District-wide to reflect the continued reduction in interest rates.

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

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY 2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,770,000	1,924,000
Consolidated Taxes	1,736,657	1,668,000	1,755,000	1,803,362
Charges for Services	952	2,400	2,400	2,400
Intergovernmental - Operating Grants	-	-	-	-
Central Services Revenue	1,367,400	1,471,440	1,471,440	1,570,208
Non Operating Income/Leases	-	-	-	-
Investment Earnings	432,643	131,400	131,400	65,700
Funded Capital Resources	-	300,000	-	-
TOTAL SOURCES	5,243,824	5,343,240	5,130,240	5,365,670
USES				
Salaries and Wages	1,976,630	2,081,280	2,222,907	2,258,873
Employee Fringe	903,646	1,105,120	1,130,916	1,140,541
Total Personnel Cost	2,880,277	3,186,401	3,353,823	3,399,414
Professional Services	294,601	392,975	347,975	360,475
Services and Supplies	489,140	780,940	774,629	870,923
Insurance	48,241	53,100	53,100	53,100
Utilities	103,758	106,685	106,685	106,800
Capital Improvements	279,424	650,150	390,100	406,438
Contingency				100,000
Transfers Out	300,000	-	-	-
TOTAL USES	4,395,441	5,170,251	5,026,312	5,297,150
SOURCES(USES)	848,383	172,989	103,928	68,520

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

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

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

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

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

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources. The Waste Not program is located at Public Works. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not is the home agency for the Tahoe Water Suppliers Association.

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

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations. The District has a comprehensive preventative maintenance program as part of its asset

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

Water System

Ultraviolet & Ozone Water Treatment Plant able to treat up to 8.5 million gallons daily
100 Miles of Water Mains between 4” to 24”
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
A wastewater treatment plant able to treat up to 2.1 million gallons daily
20 Miles of Effluent Pipeline to Carson Valley
A 900 acre wetland site located in the Carson Valley for effluent water

Season/Service Period

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

Water and Sewer Service Measures

The District reads over 4,440 water meters and prepares utility bills monthly for the following customer statistics. Water and sewer production and employee count is also provided.

<u>Measure</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>2020-21 Planned</u>	<u>2021-22 Proposed</u>
Water Users	8,106	8105	8097	8105
Sewer Users	8,014	8016	8007	8016
Water Accounts Billed	4,270	4269	4272	4269
Sewer Accounts Billed	4,178	4180	4182	4180
Water Production (million gallons)	900	900	900	937
Sewer Production (million gallons)	400	380	370	331
FTE's	31.2	32.2	35.2	36.6

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

Water and Sewer Services

Public Works will be having a rate study/model developed by a consultant in the first half of FY 21-22 which will inform the Board on future rate increases. This will allow any recommendations that are proposed within the Raftelis IVGID Utilities Management Review and Asset Assessment to be included in the rate study.

Since rates were not raised for the FY 20-21 budget the following is a cost comparison of line item operating cost increases over \$10,000 between the FY 19-20 Final Budget and the FY 21-22 Proposed Budget for Water and Sewer.

Water Budget – Fiscal Year 19/20 Compared to 21/22

Item	Amount of Increase	Percentage of Increase
Salary & Wages	\$214,431	18%
Fringe Benefits	\$94,789	15%
Professional Consultants	\$41,500	146%
Services and Supplies	\$77,399	8%
General Liability	\$20,220	22%
Central Services Cost	\$13,440	8%

Sewer Budget – Fiscal Year 19/20 Compared to 21/22

Item	Amount of Increase	Percentage of Increase
Salary & Wages	\$210,173	15%
Fringe Benefits	\$159,909	24%
Professional Consultants	\$41,500	146%
Services and Supplies	\$110,135	16%
Utilities	\$11,815	3%
Central Services Cost	\$13,440	8%

The total Operating Cost increase from FY 19-20 to FY 21-22 in Water is \$453,619 and in Sewer is \$533,533. The majority of these cost increases is in Salary & Wages, Fringe Benefits, and Professional Services for the utility management review and asset assessment and the rate study/model. These increased and ongoing costs demonstrate the need for a rate increase to cover the ongoing expenses.

In the FY 20-21 Operating budget, funding for the Treatment Plant Supervisor was removed from the budget when rate increases were not approved for FY 20-21. The cost of this position is \$150,000 fully burdened and included in the FY 21-22 budget. However, the position will not be filled until the Board of Trustees approves a rate increase to cover the costs of this position.

Staff has included a proposed 8% increase to both sewer and water rates to take effect September 1, 2021 within the FY 21-22 budget revenue projections.

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

Solid Waste Services

Waste Not is proposing to outsource the Household Hazardous Waste (HHW) Services to an outside contractor that would perform 8 one-day collection events, one Friday per month for 4-6 hours in length from April to October. A goal is to reach more second homeowners by having the collection on Fridays instead of Tuesday and Thursday. The contract for services would be advertised in accordance with NRS. The electronic waste drop-off site at Public Works would be operated concurrently on the same day as the HHW monthly drop off day. Waste Not is also proposing solid waste field response services be outsourced with Clean Tahoe in the amount of \$40,000 to maintain strong compliance with Ordinance 1.

Engineering Service Measures

The Engineering Division major capital projects in construction scheduled for Fiscal Year 2021-2022 include; electrical and pumping improvements at Sewer Pump Station #1; Mountain Golf Course Cart Path Reconstruction (Year 1); Recreation Center Locker Room improvements; Burnt Cedar Swimming Pool improvements, Slott Peak Ct. Watermain replacement. The Engineering Division is also working on a number of capital projects that are presently in the planning and design phase. These include, the Ski Way Rehabilitation Project, and the second phase of the Effluent Export Pipeline Replacement Project.

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

<u>Measure</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>2020-21 Planned</u>	<u>2021-22 Proposed</u>
Total Hours Worked	8320	8320	8320	8320
Billed Productive Hours	6656	6656	6656	6656
Percentage Billed Hours	80%	80%	80%	80%
Positions	5	5	5	5
FTE's	4.95	4.95	4.90	4.90

The Engineering Division is currently organized with an Engineering Manager who supervises a Principal/Senior Engineer, Project Manager, Associate Engineer, Public Works Contracts Administrator (0.9 FTE) and a budgeted, but only occasionally filled, Engineering Intern.

Fleet Season/Service Period

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

**Incline Village General Improvement District
Public Works
Executive Summary
Operating Budget FY2021/22**

<u>Fleet Service Measures</u>	Actual	Budget	Planned	Proposed
	<u>2019/20</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Preventative Maintenance	3118	3,500	3,600	3600
Corrective Maintenance	2140	2,400	2,400	2400
Projects & Fabrication	238	200	150	150
Other	750	1,100	1,000	1000
Total Repair Activities	6246	7,200	7,150	7150
In-shop repairs	5851	6,400	6,400	6400
Field repairs	940	400	600	600
Outside vendor repairs	21	50	50	50
Operator training hours	61.5	40	40	40
Mechanic training hours	77.8	100	200	200
Vehicle accidents	97	70	100	100
Pieces of equipment	618	616	618	618
<u>Fleet Staffing</u>				
Positions	7	7	7	
FTE's	7	7	7	

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

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	12,396,967	12,402,440	12,402,440	12,783,176
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	298,225	148,500	148,500	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
Funded Capital Resources	-	3,032,786	450,000	520,000
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	15,856,126	13,273,340	13,649,576
USES				
Salaries and Wages	2,869,748	2,921,780	3,106,239	3,037,668
Employee Fringe	1,281,735	1,449,604	1,604,628	1,631,646
Total Personnel Cost	4,151,482	4,371,383	4,710,867	4,669,314
Professional Services	221,815	182,050	132,050	182,050
Services and Supplies	2,110,209	1,973,257	2,042,691	2,167,056
Insurance	185,410	203,880	203,880	203,880
Utilities	894,515	932,594	932,594	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	380,580	436,613
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	-	7,130,217	4,940,700	4,279,000
Debt Service	635,827	643,134	643,129	643,129
Transfers Out	-	-	-	-
TOTAL USES	8,655,649	15,929,225	14,086,491	13,614,046
SOURCES(USES)	4,232,857	(73,099)	(813,151)	35,530

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	5,003,461	4,965,219	4,965,219	5,156,289
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	4,002	3,000	3,000	1,500
Proceeds from Capital Asset Dispositions	(9,004)	-	-	-
Funded Capital Resources	-	450,000	350,000	126,500
Transfers In	22,500	-	-	-
TOTAL SOURCES	5,188,457	5,659,619	5,559,619	5,525,689
USES				
Salaries and Wages	1,320,915	1,305,017	1,360,727	1,342,860
Employee Fringe	588,688	650,118	704,826	720,247
Total Personnel Cost	1,909,603	1,955,136	2,065,553	2,063,107
Professional Services	43,630	75,350	50,350	87,850
Services and Supplies	1,067,053	1,014,105	1,054,209	1,105,274
Insurance	101,893	112,020	112,020	112,020
Utilities	444,195	461,346	461,346	464,566
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	173,850	193,355	187,290	209,574
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	4,841	2,281,726	1,494,250	1,142,750
Debt Service	303,866	307,020	307,019	307,019
Transfers Out	(174,632)	(128,113)	(128,113)	(164,808)
TOTAL USES	3,928,052	6,321,944	5,653,924	5,377,352
SOURCES(USES)	1,260,404	(662,325)	(94,305)	148,337

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	6,926,282	6,946,421	6,946,421	7,167,882
Investment Earnings	294,224	145,500	145,500	72,500
Proceeds from Capital Asset Dispositions	(10,180)	-	-	-
Funded Capital Resources	-	2,582,786	100,000	393,500
Transfers In	22,500	-	-	-
TOTAL SOURCES	7,232,826	9,674,707	7,191,921	7,633,882
USES				
Salaries and Wages	1,363,014	1,451,062	1,575,139	1,521,940
Employee Fringe	614,060	716,482	811,028	821,861
Total Personnel Cost	1,977,074	2,167,544	2,386,167	2,343,801
Professional Services	178,185	81,700	56,700	94,200
Services and Supplies	895,625	720,335	749,507	797,507
Insurance	83,517	91,860	91,860	91,860
Utilities	448,426	468,998	468,998	466,188
Central Services Cost	173,850	193,355	187,290	196,476
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	(4,841)	4,848,491	3,446,450	3,136,250
Debt Service	331,961	336,114	336,110	336,110
Transfers Out	174,632	128,113	128,113	164,808
TOTAL USES	4,307,366	9,086,510	7,901,195	7,677,200
SOURCES(USES)	2,925,459	588,197	(709,274)	(43,318)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	140,304	178,800	178,800	134,505
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
TOTAL SOURCES	140,304	209,800	209,800	165,505
USES				
Salaries and Wages	51,907	54,011	55,473	56,284
Employee Fringe	24,640	29,037	30,484	30,737
Total Personnel Cost	76,547	83,048	85,957	87,021
Professional Services	-	25,000	25,000	-
Services and Supplies	57,644	95,212	95,400	80,700
Utilities	192	540	540	540
Central Services Cost	6,000	6,000	6,000	8,732
TOTAL USES	140,383	209,800	212,897	176,993
SOURCES(USES)	(79)	-	(3,097)	(11,488)

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	15,485,428	16,616,228	17,510,105	18,274,900
Facility Fees	5,774,067	1,763,645	5,782,410	5,331,950
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	38,700	34,800
Interfund Services	76,558	98,849	99,911	99,911
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	52,500	26,250
Proceeds from Capital Asset Dispositions	270,761	-	-	-
Funded Capital Resources	-	-	200,000	832,447
Transfers In	241,875	-	4,085,212	3,427,708
TOTAL SOURCES	22,143,117	18,700,152	27,899,068	28,158,196
USES				
Salaries and Wages	6,314,053	6,857,641	7,135,390	7,308,651
Employee Fringe	1,883,703	2,225,323	2,323,628	2,364,462
Total Personnel Cost	8,197,756	9,082,964	9,459,018	9,673,113
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,889,396	4,750,657
Insurance	367,719	389,760	389,760	389,760
Utilities	1,125,630	1,229,994	1,245,254	1,252,234
Cost of Goods Sold	1,376,274	1,571,338	1,846,634	1,688,355
Central Services Cost	903,200	972,685	971,940	1,019,467
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	(822,959)	-	7,733,080	3,799,630
Debt Service	-	-	384,755	384,755
Transfers Out	5,443,385	-	4,085,212	3,427,708
TOTAL USES	21,871,637	18,149,871	31,149,675	26,530,304
SOURCES(USES)	271,480	550,281	(3,250,606)	1,627,892

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2021/22**

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

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

Service Metrics	<u>Actual 2018/19</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
<u>Season/Service Period</u>				
Opening Date	05/11/18	05/17/19	05/18/20	05/14/21
Closing Date	10/15/18	10/20/19	10/18/20	10/17/21
<u>Service Measures</u>				
Total Rounds Played	21,650	22,850	23,998	24,632
<u>Staffing</u>				
FTE's	41	42	43	43

Services Provided

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

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

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

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

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2021/22**

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

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

Items of Note for Budgeting Fiscal Year 2021/22

Revenue/Sources

Revenue/Sources are proposed at a 14% increase versus 2019/2020 Actuals.

Some important matrix:

- 5% increase of all Daily Guest Green fee rates compared to 2020
- 10% increase of all Play Pass rates, except 10 & 20 Play Passes compared to 2020
- 14% increase of Daily Range fee revenue compared to 2020
- 6% increase in play compared to 2020
- 7% increase in sales for F&B over 2019/2020 Actuals, (plus incremental price adjustments)
- 3.5% increase in Merchandise sales over 2019/2020 Actuals and 17% decrease in Merchandise Uses
- No longer operating Hyatt Sports Shop

Uses

- Decreased 3% budget to budget which includes Personnel, Central Services, Insurance and Utilities
- Personnel increased by 5% budget to budget due to rightsizing of staffing wages and employee fringe to compete and retain staff. This was not done last year due to COVID-19. Also, allocation of Director of Golf/Community Services which was not budgeted last year.
- Services and Supplies are being proposed at a 2% decrease. Advertising-Paid has been reduced by (\$22,200), Advertising-Trade has been reduced by (\$6000) and

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2021/22**

Janitorial reduced by (\$17,150). Operating (Golf) is (\$25,525) higher due to replacing rental clubs.

- Utilities are projected at a 7% increase

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals	Current	Preliminary	Preliminary
	FY2019-20	Budget	Baseline	Working
		FY2020-21	FY2021-22	Budget
				FY2021-22
SOURCES				
Charges for Services	4,037,096	3,391,291	3,767,485	3,334,825
Facility Fees	171,994	32,812	32,808	410,001
Proceeds from Capital Asset Dispositions	10,330	-	-	-
Transfers In	-	-	1,717,765	660,039
TOTAL SOURCES	4,219,420	3,424,103	5,518,058	4,404,865
USES				
Salaries and Wages	1,511,829	1,258,610	1,309,128	1,323,727
Employee Fringe	421,675	364,034	387,233	389,757
Total Personnel Cost	1,933,504	1,622,644	1,696,361	1,713,484
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	977,257	937,952
Insurance	68,363	75,180	75,180	75,180
Utilities	244,614	212,370	212,630	230,540
Cost of Goods Sold	913,275	588,087	722,975	563,440
Central Services Cost	236,800	248,707	254,820	202,628
Capital Improvements	(439,872)	-	522,980	476,880
Debt Service	-	-	183,519	183,519
Transfers Out	623,201	-	-	-
TOTAL USES	4,705,582	3,717,478	4,653,702	4,391,603
SOURCES(USES)	(486,162)	(293,376)	864,356	13,262

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY2021/22**

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

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

Service Metrics	<u>Actual 2018/19</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
<u>Season/Service Period</u>				
Opening Date	05/18/18	05/28/19	05/25/20	05/31/21
Closing Date	10/8/18	09/15/19	10/11/20	10/10/21
<u>Service Measure</u>				
Rounds Played	17,058	15,446*	18,442	18,920
		*Not open full year		
<u>Staffing</u>				
FTE's	1.2	11.2	11.7	11.7

Services Provided

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

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

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

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY2021/22**

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

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

Items of Note for Budgeting Fiscal Year 2021/22

Revenue/Sources

Revenues are being proposed at a 13% increase versus 2020/2021 budget.

Some important matrix

- 5% increase of all Daily Guest Green fee rates
- 10% increase of all Play Passes, except 10 Play
- Opening of new clubhouse, with full operations expected
- 3% increase in play over 2020 actuals

Uses

- Increased 7% budget to budget which includes Personnel, Central Services, Insurance and Utilities.
- Personnel increase by 9% budget to budget due to rightsizing staffing wages and employee fringe to compete and retain staff (not done last season), along with opening up Food and Beverage operations again at the Mountain Clubhouse. Also, allocation of Director of Golf/Community Services which was not budgeted last year.
- Services and Supplies are being proposed at a 7% increase, mainly due to, Rental & Lease Golf Carts (\$30,401) and Operating (\$2050). Advertising-Paid was reduced by (\$11,500) and Advertising-Trade reduced by (\$6000).
- Utilities are projected to decrease by 4%.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	724,464	818,834	922,166	942,821
Facility Fees	327,607	221,481	221,454	262,645
Non Operating Leases	40,256	40,890	40,890	40,890
Proceeds from Capital Asset Dispositions	244,352	-	-	-
Transfers In	-	-	199,000	688,900
TOTAL SOURCES	1,336,679	1,081,205	1,383,510	1,935,256
USES				
Salaries and Wages	320,393	409,731	449,026	452,304
Employee Fringe	96,581	117,206	127,343	131,626
Total Personnel Cost	416,974	526,937	576,369	583,930
Professional Services	7,025	4,170	4,170	4,170
Services and Supplies	483,269	349,229	354,269	378,995
Insurance	15,687	17,280	17,280	17,280
Utilities	83,695	91,760	91,760	88,100
Cost of Goods Sold	64,580	89,532	105,100	105,100
Central Services Cost	54,000	62,301	58,140	68,781
Capital Improvements	(1,592,962)	-	694,500	688,900
Transfers Out	1,592,962	-	-	-
TOTAL USES	1,125,230	1,141,209	1,901,588	1,935,256
SOURCES(USES)	211,449	(60,004)	(518,078)	-

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

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

Service Metrics

Season/Service Period

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

	<u>Actual</u> <u>2019/20</u>	<u>Budgeted</u> <u>2020/21</u>	<u>Proposed</u> <u>2021/22</u>
<u>Service Measures</u>			
<u>(Scheduled Events)</u>			
The Chateau	335	365	365
Aspen Grove	165	157	157
<u>Staffing</u>			
Positions	4	4	4
FTE's	1.37	1.4	1.44

Services Provided

Venues

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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

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

Services Provided

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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

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

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

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

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

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

Items of Note for Budgeting Fiscal Year 2021-22

Revenue

As we move forward after the COVID pandemic we are seeing an increase in inquiries and late term bookings. Between March 2021 and April 2021 we have contracted 12 new weddings. 7 of those 12 are for this coming fiscal year, 2021/22. Overall, we currently have 38 weddings at The Chateau and 22 at Aspen Grove for fiscal year 2021/22 and we are still outside the booking window for May & June 2022. The facility rate increases will be apparent as we book new business in May/June 2022 and overall we expect to see a 5% increase over the original 2020/21 budget.

Budget

Expenses are projected to remain flat but we will continue to manage the budget based on business levels. For 2021/22 we are limiting unnecessary spending such as travel & conferences. The Chateau building continues to

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2021/22**

incur infrastructure damage as the building ages such as roofing collapse on the porte cochere and loosening stones from the pillars.

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2021/22**

Venue Service Period

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 30 machine groomed trails and 6 ski lifts. A typical ski season begins in early December through the middle of April. During the venue off season, April through November, extensive maintenance programs and best practices are performed on the equipment infrastructure and facilities including ski lifts, buildings, snowmaking equipment, slope erosion control and brushing. The District's community ski area will operate its 56th season during the 2021/2022 fiscal year.

<u>Service Measures</u>	<u>Actual</u> <u>2019/2020</u>	<u>Budgeted</u> <u>2020/2021</u>	<u>Proposed</u> <u>2021/2021</u>
Opening Date	12/07/19	12/10/20	12/09/21
Closing Date	03/15/20	04/11/21	04/10/22
Operating Days	100	123	123
Skier Visits	99,424	110,000	130,000

Full Time Equivalent Staffing Levels

SM/S/PT/PTYR:

FTE's	64.56	61.60	61.60
Full Time: FTE's	15.15	14.34	14.34
Total FTE's	79.71	75.94	75.94

Venue Services Provided

Ski lift served skiing and riding
Snowmaking and groomed terrain
Food outlets; Base Lodge Provisions, Wild Bill's BBQ and Snowflake Lodge
Ski & Snowboard group and private lessons for ages 7 to adult
Child Ski Center for ages 3-6
Equipment tuning and repair shop
Rental shop offering standard skis, snowboards, and demo equipment
Retail shop
Lockers, daily and seasonal
Free Ski Shuttles serving Incline Village
Electric vehicle charging stations

Administration:

General Management
Reception / Administration
Marketing

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2021/22**

Operations:

Tickets – Passes and Revenue
Food and Beverage
Ski and Ride Center / Child Ski Center
Ski and Snowboard Rentals
Mountain Operations
Ski Lift Operations and Maintenance
Slope Operations and Maintenance
Terrain Park
First Aid and Ski Patrol
Facility Operations and Maintenance
Parking and Shuttle Transportation
Hyatt Sport Shop

Compliance:

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

Items of Note for Budgeting Fiscal Year 2021/22

Revenue – The ski venue is projecting a 10% increase overall from revenue generating operations as compared to the 2020/2021 fiscal year operating budget. The proposed budgeted has identified an increase in ski lift tickets and season pass revenue due to the increase in lift ticket rates, Non Picture Pass Holder season pass rates including an increase in the volume of passes sold. Other profit centers including Food and Beverage, Ski and Ride Centers and Equipment Rentals are proposed to remain similar to 2020/2021 budgeted revenue projections for the proposed 2021/2022 fiscal year budget.

Personnel – During winter operations the ski area employs over 300 seasonal staff members to provide venue services to our community members and guests. One of the most strategic items that the ski area focuses on is the recruitment and retention of employees. The ski venue staff and the District's Human Resources staff meet monthly to analyze the planning of recruitment efforts, retention tactics as well as compensation the seasonal staff members. Included in the 2021/2022 operating budget is a proposed 4% increase in total personnel cost from the approved 2020/2021 budget. The increase in personnel cost is directly related to the front line staff hourly rate change from \$14.00 to \$15.00 per hour. This rate adjustment addresses aligning the District's ski venue with other ski resorts in the area and the planned increase from the current California minimum

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2021/22**

wage of \$14.00 an hour to \$15.00 beginning on January 1, 2022. The proposed 2021/2022 operating budget does not include additions of FTRY staff or changes to current seasonal manager benefit classifications.

Service & Supplies – Staff is proposing a 5% reduction in Service and Supplies expenditures as compared to the 2020/2021 approved fiscal year budget. Service and supplies expenses include snow removal, advertising, fuel, trash, training, janitorial, permits, computers, processing fees, operating supplies, repairs and maintenance to facilities, ski lifts, snowmaking equipment, over the snow vehicles and rolling stock equipment.

Overall – The ski venue 2021/2022 operating budget is proposing a 1% increase within Total Uses including personnel cost, professional services, service and supplies, insurance, utilities, costs of goods and central services. Total Sources within the proposed budget include a projected 10% increase in revenue as compared to the 2020/2021 ski venue operating budget.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals	Current	Preliminary	Preliminary
	FY2019-20	Budget	Baseline	Working
		FY2020-21	FY2021-22	Budget
				FY2021-22
SOURCES				
Charges for Services	9,781,499	10,148,735	10,148,735	11,134,914
Facility Fees	(1,638,033)	(1,640,400)	(1,640,400)	(1,566,773)
Interfund Services	-	14,985	14,985	14,985
Non Operating Leases	75,784	77,240	77,240	77,240
Investment Earnings	49,030	22,500	22,500	11,250
Proceeds from Capital Asset Dispositions	7,329	-	-	-
Funded Capital Resources	-	-	-	757,447
Transfers In	-	-	1,211,472	592,486
TOTAL SOURCES	8,275,609	8,623,060	9,834,532	11,021,549
USES				
Salaries and Wages	2,771,784	3,135,849	3,129,501	3,263,960
Employee Fringe	870,179	1,050,665	1,092,840	1,122,526
Total Personnel Cost	3,641,963	4,186,514	4,222,341	4,386,486
Professional Services	69,873	23,700	23,700	23,700
Services and Supplies	1,901,995	2,058,216	2,061,292	1,949,635
Insurance	206,899	212,700	212,700	212,700
Utilities	511,366	627,070	627,070	620,060
Cost of Goods Sold	363,567	529,100	529,100	529,100
Central Services Cost	388,100	438,043	417,600	443,622
Capital Improvements	(792,711)	-	5,098,950	1,329,250
Debt Service	-	-	19,553	19,553
Transfers Out	812,243	-	-	-
TOTAL USES	7,103,296	8,075,342	13,212,306	9,514,106
SOURCES(USES)	1,172,313	547,718	(3,377,774)	1,507,443

**Incline Village General Improvement District
Recreation Center & Community Programming – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Service Period

The Recreation Center is open 364 days out of the year from 6am – 9pm, Monday – Friday and 7am – 8pm, Sat/Sun. Over 75 Community Recreation Programs are offered daily on a year-round basis for all ages and every demographic.

Service Measures (total visits)

	Actual	Budgeted	Proposed
	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Recreation Center	294,328	300,000	298,000
Aquatics	41,359	66,000	54,000
Youth & Adult Programs	5,020	10,700	7,860
Senior Programs	9,700	12,300	11,000
Fitness, Health & Wellness	22,994	30,500	26,747
Total	364,671	409,800	397,607
Total FTE	25.10	25.03	25.68

Services Provided

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

**Incline Village General Improvement District
Recreation Center & Community Programming
Service Level Outline
Operating Budget FY2021/22**

RECREATION CENTER – Open 364 days of the year

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

Community Programming – FITNESS, HEALTH & WELLNESS

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

Community Programming – YOUTH & ADULT SPORTS

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

Community Programming – YOUTH & FAMILY PROGRAMMING

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

Items of Note for Budgeting Fiscal Year 2021/22

Revenue/Sources

- After the challenges experienced in 2020 due to the COVID 19 pandemic, the Rec Center expects to see a significant decrease in revenue (\$131,000) during the first quarter of 2021 – 2022. It should be noted the Recreation Center will undergo a long awaited major locker room and bathroom CIP renovation.
- Recreation Center Programming will see an increase in revenue with the implementation of innovative Youth, Adult, Senior and Aquatics programs.

Uses

- Personnel costs are down year on year due to streamlining programming and management staff with the elimination of a FTE Recreation Center Management Position (savings \$105,000).
- Services & Supplies show a slight decrease. Recreation budgeted a 30% decrease in paid media.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	1,004,900	1,007,900	1,364,897	1,131,654
Facility Fees	1,171,194	1,222,098	1,222,098	1,304,277
Intergovernmental - Operating Grants	17,000	17,000	17,000	17,000
Proceeds from Capital Asset Dispositions	-	-	-	-
Transfers In	-	-	457,220	830,229
TOTAL SOURCES	2,193,094	2,246,998	3,061,215	3,283,160
USES				
Salaries and Wages	1,054,806	1,037,021	1,159,077	1,131,934
Employee Fringe	323,816	327,605	354,382	338,569
Total Personnel Cost	1,378,621	1,364,626	1,513,459	1,470,503
Professional Services	5,700	5,850	5,850	5,850
Services and Supplies	525,703	502,086	591,228	591,955
Insurance	50,793	55,920	55,920	55,920
Utilities	131,312	132,640	144,640	144,440
Cost of Goods Sold	24,574	33,400	44,559	51,380
Central Services Cost	124,000	117,633	133,440	130,014
Capital Improvements	(244,815)	-	917,050	828,000
Debt Service	-	-	2,229	2,229
Transfers Out	247,041	-	-	-
TOTAL USES	2,242,930	2,212,155	3,408,375	3,280,291
SOURCES(USES)	(49,836)	34,843	(347,160)	2,869

**Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FY 2021/22**

Service Metrics/Season Period

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

<u>Service Measure (Visits)</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
Recreation Counter visits	144,888	148,000	145,000

Staffing

FTE’s	3.2	3.7	3.65
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Services Provided

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

2021-22 Budget Highlights

Expenses including labor and operating remain flat year on year however Community Services Administration is still being evaluated and will more than likely see adjustments that will result in reduced expenses.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	(590,712)	(317,830)	(738,000)	(270,000)
Facility Fees	4,766,677	1,041,833	5,060,634	4,134,312
Investment Earnings	77,113	30,000	30,000	15,000
Proceeds from Capital Asset Dispositions	8,297	-	-	-
Funded Capital Resources	-	-	200,000	-
Transfers In	241,875	-	-	-
TOTAL SOURCES	4,503,250	754,003	4,552,634	3,879,312
USES				
Salaries and Wages	141,275	147,970	154,058	157,000
Employee Fringe	50,197	61,384	60,409	56,983
Total Personnel Cost	191,472	209,354	214,467	213,983
Professional Services	212,044	-	-	-
Services and Supplies	42,586	76,768	79,068	79,068
Utilities	8,821	7,604	8,604	8,604
Central Services Cost	19,800	22,060	21,300	17,587
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	261,502	-	53,000	-
Transfers Out	(261,502)	-	4,085,212	3,427,708
TOTAL USES	572,599	415,786	4,561,652	3,846,950
SOURCES(USES)	3,930,651	338,217	(9,018)	32,362

**Incline Village General Improvement District
Parks – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Season Period

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

<u>Service Measure (Visits)</u>	<u>Actual 2019/20</u>	<u>Budget 2020/21</u>	<u>Proposed 2021/22</u>
Scheduled Parks/Fields visits	46,200	48,000	48,000

*only tracks scheduled events

Staffing

Total FTE's	9.2	8.6	8.48
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Services Provided (Maintenance, Snow Removal, Grounds, Turf Management, Urban Forestry, Customer Service, and Trash Collection)

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

**Community Services – Parks
Service Level Outline
Operating Budget FY2021/22
Parks – 365 Days a year**

Service Provided	Frequency
Incline Park Ball Fields	3 staff during peak season April/May-August/October. daily maintenance and event preparation occurs. Flag Football & Soccer fields painting. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games etc...
Incline Park Batting Cage	Put up in the spring when snow does not look to happen again. Take down in the fall before snow flies. Weekly surface maintenance when up.
Skateboard Park	April-October daily maintenance. Blowing or sweeping as needed, Trash/Recycling collection, litter removal, vandalism and graffiti removal.
Preston Field	1.5 staff member April-October daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games. Field painting for soccer and flag football.
Preston Park/Playground	Same staff member for Preston field. Daily playground surfacing, BBQ maintenance, trash, and litter policing.
Village Green Community Fields and Dog Park	1 staff member March/ November peak season. 1 shared staff member during off-season. Daily checking of dog bag dispensers, emptying of bear boxes, restroom maintenance, turf care- seeding, aeration, dog waste removal, litter policing.
Aspen Grove	Same staff member as Village Green. Daily tasks include post wedding clean up litter, confetti, cake, and rose petals clean up. Bear containers emptied. Pressure washing/blowing/sweeping as needed, cleaning bird droppings on tables, and watering flowers.
Fitness Trail	Same staff member as Village Green. Regular inspection of trail equipment, emptying bear boxes, police for litter, check for vandalism. Urban forestry, defensible space work.
4 th of July Holidays	All staff stationed at Beaches and Village Green. Restroom checks every hour, constant trash and recycling collection from 5am-12pm, assist with loading zone traffic, seal boats.
Ski Beach	2 staff member April-October peak season, 1 staff member other than peak period. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection, dog waste pickup. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.
Incline Beach	Same staff members as Ski Beach year round. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance.

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

- Services & Supplies flat year on year. There seemed to be a notable increase in customers using the beaches throughout the winter in 2021. 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.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	32,505	26,600	53,701	60,615
Facility Fees	728,925	729,978	729,978	672,646
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	21,700	17,800
Interfund Services	76,558	83,864	84,926	84,926
Proceeds from Capital Asset Dispositions	453	-	-	-
Funded Capital Resources	-	-	-	75,000
Transfers In	-	-	175,400	307,172
TOTAL SOURCES	873,685	874,242	1,077,805	1,230,259
USES				
Salaries and Wages	301,629	313,796	336,304	358,400
Employee Fringe	64,421	82,979	86,333	88,307
Total Personnel Cost	366,050	396,775	422,637	446,707
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	310,290	314,953
Insurance	12,060	13,320	13,320	13,320
Utilities	103,249	96,485	96,485	96,360
Central Services Cost	42,300	45,923	45,540	50,007
Capital Improvements	(1,944,812)	-	267,200	304,200
Debt Service	-	-	2,972	2,972
Transfers Out	1,947,781	-	-	-
TOTAL USES	937,314	856,535	1,159,614	1,229,689
SOURCES(USES)	(63,629)	17,707	(81,809)	570

**Incline Village General Improvement District
Tennis Center – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Season Period

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

<u>Service Measure (Visits)</u>	<u>Actual 2019/20</u>	<u>Budgeted 2020/21</u>	<u>Proposed 2021/22</u>
Tennis Visits	11,837	14,500	13,800

Staffing

Total FTE's	1.9	2.1	2.5
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Services Provided

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

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

Service Provided	Ages	Frequency
Full Service Pro Shop/Administration	NA	Daily May - October
Daily Drop-in	All Ages	May - October
First Come First Serve Courts	All Ages	November – April (Weather Dependent)
Adult Clinics/Activities	16+	Daily May - October
Youth Clinics	3 – 17	Mon – Thu May - October
Youth Camps	6 – 17	Mon – Thu late June – late August
Competitive Junior Tennis Academy	8 -17	Mon – Thu late June – late August
Adult Socials/Mixers	18+	Tue/Wed/Thu May - September
Private/Group Lessons	3+	Daily by Appt only April - November
Incline Open Tennis Tournament	12+	3 days annually in July
Incline Open Pickleball Tournament	12+	3 days (new) in July

Special Events Activities	All Ages	10- 12 Events During Season
Pickle Ball – 8 courts	All Ages	Daily All Season
Pickle Ball Programs/Socials	All Ages	5 days weekly during season
Courts Maintenance (Blowing/Washing)	NA	Daily All season
Racquet Stringing	NA	Daily by Appointment

Items of Note for Budgeting Fiscal Year 2021/22

All items of note based off of 2019-20 actuals.

Revenue/Sources

- Overall Revenue is projected to be higher (5.6%). Revenue sources include but are not limited to memberships, daily fees, merchandise, programs, lessons, sponsorships.

Expenses/Uses

- Personnel costs decreasing by \$7,000 (4.6%) due to new strategies to gain staffing efficiencies within programs and lessons.
- Services and Supplies increase by \$1,400 (2%). This is related to inflationary increases in operating supplies and central services.
- Overall, Tennis is better to budget year on year by \$6,688.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	133,786	100,400	158,100	141,351
Facility Fees	114,662	114,828	114,828	114,842
Proceeds from Capital Asset Dispositions	-	-	-	-
Transfers In	-	-	49,885	6,291
TOTAL SOURCES	248,449	215,228	322,813	262,484
OPERATING USES				
Salaries and Wages	128,410	108,530	107,993	121,541
Employee Fringe	24,118	28,038	18,219	24,012
Total Personnel Cost	152,528	136,568	126,212	145,553
Professional Services	570	585	585	585
Services and Supplies	66,982	60,330	64,885	68,367
Insurance	3,202	3,540	3,540	3,540
Utilities	7,682	8,135	8,135	8,410
Cost of Goods Sold	10,278	6,600	15,500	9,935
Central Services Cost	12,700	11,023	13,680	13,115
Capital Improvements	(233,778)	-	5,000	5,000
Debt Service	-	-	1,291	1,291
Transfers Out	235,067	-	-	-
TOTAL USES	255,231	226,781	238,828	255,796
SOURCES(USES)	(6,782)	(11,553)	83,986	6,688

**Incline Village General Improvement District
Beaches – Executive Summary
Operating Budget FY2021/22**

Service Metrics/Season Period

The Beaches are open daily year round. However; the Burnt Cedar Pool, boat ramp and entrance gates are staffed approximately 153 days annually beginning in early May through late September depending on weather. Food & Beverage operations are available beginning Memorial Day weekend through Labor Day Weekend. The boat ramp is available by appointment October through April. Please note that due to the pandemic, the beaches were staffed 191 days in 2020.

<u>Service Measure (Visits)</u>	<u>Actual 2019/20</u>	<u>Budget 2020/21</u>	<u>Proposed 2021/22</u>
Overall Beach Visits	191,849	192,000	185,000
Food & Beverage		2.74	2.74
Beach Hosts		6.45	6.45
Beach Parks		8.09	8.02
Beach Aquatics		6.8	6.3
Beach Admin		1.01	.36
Total FTE	25.98	25.04	23.7

Services Provided

- 4 Restricted access beaches: Burnt Cedar, Incline, Ski & Hermit
- Boat Ramp
- Burnt Cedar Pool & Toddler Pool - under construction summer 2021
- 3 Volleyball Courts
- Bocce Ball Court
- Kayak/Paddle Board Storage
- Food & Beverage Services
- Parks & Building Maintenance Operations
- Beach Hosts & Ambassador Operations
- Group Picnic/Event Rentals (4 sites)
- Aquatics & Lifeguard Operations
- Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches
- Restrooms/Changing Rooms
- Watercraft Seal Inspections
- Playgrounds at Burnt Cedar and Incline Beaches
- Community Programs including Swim Lessons, Youth Paddle Board Camps

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

Service Provided	Frequency
4 Restricted Access Beaches – Burnt Cedar, Incline, Ski & Hermit Beaches	Open Daily/ Gates Staffed May - October
Boat Ramp Launch Services	Open Daily/May through October By Appointment Only/ November - April
Burnt Cedar Pool	Daily/May – September (under construction 2021)
3 Volleyball Courts	Daily
Bocce Ball Court	Daily
Kayak/Paddleboard Storage	Daily
Food & Beverage Services & Concessions	Daily 6/21 – 8/20, Weekends Only 5/28 – 6/20 & 8/21 – 9/6
Non-Motorized Watercraft Concessions	Daily/ Memorial Day – Labor Day
Parks/Ground Operations	Daily
Beach Gate Hosts Operations	Daily/ May – September
Lifeguard Operations	Daily/ Memorial Day – Labor Day Increased Hours mid-June to mid-August
Beach Ambassador Operations	Daily/ June – September
Group Picnic/Event Rentals (4 sites)	Daily/ May - September
Aquatics Programming-Swim Lessons, Mini and Jr Lifeguard and Youth SUP camps	May - September
Full Service Restrooms	Year Round/ BC & SB – Summer/ IB
Watercraft Seal Inspections	Year Round
Playgrounds – Burnt Cedar & Incline	Year Round

Items of Note for Budgeting Fiscal Year 2021/22

Sources

- Sources and uses are down due to the impact of COVID 19, and restrictions related to potential Ordinance 7 revisions. Admissions and Fees are reduced by 20% by \$233,000.
- Recreation Punch Card Revenue Accounting has been adjusted.
- Staff is considering increases in fees including group picnic sites, guest access, boat launching.

Uses

- Overall Beaches Personnel will see a slight increase this year as a result of inflationary wage increases. This includes cost of living increases and wage increases in areas such as lifeguards and parks staff to ensure we remain competitive in the limited employee market. Additionally, staff is budgeting to extend the season that the beach gates will be staffed by an additional 30 days.

- Beach Hosts wages and hours are being restructured to add additional coverage to monitor hermit beach, and other vulnerable areas of the beach properties to ensure the integrity of the restricted access beaches is being protected.
- In the event the Burnt Cedar Pool Project commences in 2021, lifeguard wages allocated to the burnt cedar pool will be removed in the amount of appx \$35,000.
- Services and Supplies Overall is down 4% at \$20,000.
- Beach Aquatics revenue will enjoy a slight increase due the implementation of innovative Beach Aquatics Programming; however due to the Burnt Cedar Renovation Project, swim lessons will be cancelled. Additionally, Liquor Concessions at Burnt Cedar may see a decrease as well as a result of the project
- In the event that the Burnt Cedar Pool Project commences in 2021, there will be a reduction in operating expenses for chemicals and other related operating supplies.
- Food & Beverage, Beach Parks are flat to the 2020-21 baseline pre-COVID adjustments.
- For the second straight year, there is a reduction of \$20,000 in expenses for the July 4th Beach Shuttle and Traffic Plan. Staff is anticipating these expenses returning in the 2022-23 budget.

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	1,619,582	831,955	1,596,800	892,500
Facility Fees	966,817	658,580	968,375	1,394,640
Investment Earnings	28,422	11,250	11,250	5,625
Proceeds from Capital Asset Dispositions	-	-	-	-
Funded Capital Resources	-	-	50,000	4,335,212
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,501,785	2,626,425	6,627,977
USES				
Salaries and Wages	801,253	810,930	893,972	917,517
Employee Fringe	185,239	221,093	237,063	233,367
Total Personnel Cost	986,492	1,032,023	1,131,035	1,150,884
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	561,525	541,216
Insurance	29,533	37,980	37,980	37,980
Utilities	131,362	130,894	139,144	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,920	114,127
Capital Improvements	(82,009)	-	2,825,060	4,520,060
Debt Service	-	-	6,296	6,296
Transfers Out	88,299	-	-	-
TOTAL USES	1,797,538	1,906,299	4,938,310	6,627,976
SOURCES(USES)	830,408	(404,514)	(2,311,885)	1

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	2,623,819	3,228,036	3,206,666	3,206,666
TOTAL SOURCES	<u>2,623,819</u>	<u>3,228,036</u>	<u>3,206,666</u>	<u>3,206,666</u>
USES				
Salaries and Wages	1,328,058	1,499,515	1,531,893	1,485,009
Employee Fringe	648,617	819,153	810,947	778,565
Total Personnel Cost	<u>1,976,675</u>	<u>2,318,668</u>	<u>2,342,840</u>	<u>2,263,574</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	763,514	896,822	893,921	883,921
Insurance	13,687	15,300	11,100	11,100
Utilities	11,442	11,520	11,520	11,520
Cost of Goods Sold	-	-	-	-
Capital Improvements	-	5,000	64,800	-
TOTAL USES	<u>2,765,318</u>	<u>3,256,310</u>	<u>3,333,181</u>	<u>3,179,115</u>
SOURCES(USES)	<u>(141,498)</u>	<u>(28,274)</u>	<u>(126,515)</u>	<u>27,551</u>

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	1,111,184	1,238,140	1,232,966	1,232,966
TOTAL SOURCES	1,111,184	1,238,140	1,232,966	1,232,966
USES				
Salaries and Wages	503,181	556,542	544,507	552,513
Employee Fringe	276,552	316,826	313,122	315,521
Total Personnel Cost	779,733	873,368	857,629	868,034
Services and Supplies	379,712	360,840	358,150	358,150
Insurance	4,727	5,400	1,200	1,200
Utilities	1,721	1,680	1,680	1,680
Cost of Goods Sold	-	-	-	-
TOTAL USES	1,165,893	1,241,288	1,218,659	1,229,064
SOURCES(USES)	(54,709)	(3,148)	14,307	3,902

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	639,450	949,500	949,500	949,500
TOTAL SOURCES	639,450	949,500	949,500	949,500
USES				
Salaries and Wages	420,556	574,400	619,115	615,755
Employee Fringe	179,328	291,850	288,821	290,534
Total Personnel Cost	599,884	866,250	907,936	906,289
Professional Services	-	9,000	9,000	9,000
Services and Supplies	29,777	66,554	66,543	56,543
Insurance	3,693	4,080	4,080	4,080
Utilities	2,529	3,120	3,120	3,120
TOTAL USES	635,883	949,004	990,679	979,032
SOURCES(USES)	3,567	496	(41,179)	(29,532)

**Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FY 2021/22**

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

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

Service Metrics

Season/Service Period

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

Service Measures

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

	Actual 7-1-19 to 1-31-20 <u>2019/20</u>	Budget <u>2019/20</u>	Planned <u>2020/21</u>	Proposed 2021/2022
Total Hours Worked	4,818.5	12,480	13,5202	8,118
Billed Productive Hours	4,160.5	9,360	10,712	6,207
Percentage Hours Billed	86%	75%	79%	76%
Total Work Orders Completed	873	1,300	1,300	1,398
Work Orders by Contractor	142	260	310	204
Work Orders by Contractor (%)	16%	20%	24%	14%
Preventative Work Orders Scheduled	114	160	160	160
Preventative Work Orders Completed	113	140	160	160
Preventative Work Orders Completed	99%	87%	100%	100%

Staffing

Positions	9	7	9	5
FTE's	7.5	6.5	6.75	4

The Buildings Maintenance Division staffed with a Superintendent, an Assistant Superintendent, and two Buildings Maintenance Technicians. The team consists of one general maintenance technician, one electrician and one mechanical system/plumber and one General Contractor/carpenter the Plumber position is covered by Assistant Superintendent and Carpenter/Contractor by the Superintendent. This has allowed the team to operate with four instead of previous six due to the skill set of current staff. The Division also has a part time, on-call (0.5 FTE) sign shop employee.

**Incline Village General Improvement District
Internal Services – Buildings Maintenance
Executive Summary
Operating Budget FY 2021/22**

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

Services Provided

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

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

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

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

Buildings Maintenance also oversees the District's janitorial staff consisting of outside contractors, as well as all keys, locks, and alarms for District facilities.

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

Items of Note for Budgeting Fiscal 2021-2022

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

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

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Interfund Services	873,186	1,040,396	1,024,200	1,024,200
TOTAL SOURCES	873,186	1,040,396	1,024,200	1,024,200
USES				
Salaries and Wages	404,322	368,573	368,271	316,741
Employee Fringe	192,736	210,477	209,004	172,511
Total Personnel Cost	597,058	579,050	577,275	489,252
Services and Supplies	354,025	469,428	469,228	469,228
Insurance	5,267	5,820	5,820	5,820
Utilities	7,192	6,720	6,720	6,720
Capital Improvements	-	5,000	64,800	-
TOTAL USES	963,542	1,066,018	1,123,843	971,020
SOURCES(USES)	(90,357)	(25,622)	(99,643)	53,180

FY2021-22 TENTATIVE BUDGET

STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION

Utility Fund

Community Services Fund

Beach Fund

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	12,396,967	12,402,440	12,402,440	12,783,176
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
TOTAL OPERATING INCOME	12,564,466	12,674,840	12,674,840	13,055,576
OPERATING EXPENSE				
Salaries and Wages	2,869,748	2,921,780	3,106,239	3,037,668
Employee Fringe	1,281,735	1,449,604	1,604,628	1,631,646
Total Personnel Cost	4,151,482	4,371,383	4,710,867	4,669,314
Professional Services	221,815	182,050	132,050	182,050
Services and Supplies	2,110,209	1,973,257	2,042,691	2,167,056
Insurance	185,410	203,880	203,880	203,880
Utilities	894,515	932,594	932,594	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	380,580	436,613
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	3,367,362	3,485,000	3,485,000	3,485,000
TOTAL OPERATING EXPENSE	11,387,184	11,640,873	11,987,662	12,176,917
NET INCOME (EXPENSE)	1,177,282	1,033,967	687,178	878,659
NON OPERATING INCOME				
Investment Earnings	298,225	148,500	148,500	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
TOTAL NON OPERATING INCOME	279,041	148,500	148,500	74,000
NON OPERATING EXPENSE				
Debt Interest	111,838	104,428	89,291	89,291
TOTAL NON OPERATING EXPENSE	111,838	104,428	89,291	89,291
INCOME(EXPENSE) BEFORE TRANSFERS	1,344,485	1,078,039	746,387	863,368
TRANSFERS				
Transfers In	45,000	-	-	-
Transfers Out	-	-	-	-
TOTAL TRANSFERS	45,000	-	-	-
CHANGE IN NET POSITION	1,389,485	1,078,039	746,387	863,368

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	15,485,428	16,616,228	17,510,105	18,274,900
Facility Fees	5,774,067	1,763,645	5,782,410	5,331,950
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	38,700	34,800
Interfund Services	76,558	98,849	99,911	99,911
TOTAL OPERATING INCOME	21,388,297	18,529,522	23,443,226	23,753,661
OPERATING EXPENSE				
Salaries and Wages	6,314,053	6,857,641	7,135,390	7,308,651
Employee Fringe	1,883,703	2,225,323	2,323,628	2,364,462
Total Personnel Cost	8,197,756	9,082,964	9,459,018	9,673,113
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,889,396	4,750,657
Insurance	367,719	389,760	389,760	389,760
Utilities	1,125,630	1,229,994	1,245,254	1,252,234
Cost of Goods Sold	1,376,274	1,571,338	1,846,634	1,688,355
Defensible Space	97,876	100,000	100,000	100,000
Central Services Cost	903,200	972,685	971,940	1,019,467
Depreciation	2,938,157		3,188,200	3,188,200
TOTAL OPERATING EXPENSE	20,189,367	18,149,871	22,134,827	22,106,411
NET INCOME (EXPENSE)	1,198,930	379,651	1,308,399	1,647,250
NON OPERATING INCOME				
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	52,500	26,250
Proceeds from Capital Asset Dispositions	270,761	-	-	-
TOTAL NON OPERATING INCOME	512,945	170,630	170,630	144,380
NON OPERATING EXPENSE				
Debt Interest	-	-	12,841	12,841
TOTAL NON OPERATING EXPENSE	-	-	12,841	12,841
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,875	550,281	1,466,188	1,778,789
TRANSFERS				
Transfers In	241,875	-	4,085,212	3,427,708
Transfers Out	(5,443,385)	-	(4,085,212)	(3,427,708)
TOTAL TRANSFERS	(5,201,510)	-	-	-
CHANGE IN NET POSITION	(3,489,635)	550,281	1,466,188	1,778,789

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2021, 07/01/2020 - 06/30/2021

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	1,619,582	831,955	1,596,800	892,500
Facility Fees	966,817	658,580	968,375	1,394,640
TOTAL OPERATING INCOME	2,586,399	1,490,535	2,565,175	2,287,140
OPERATING EXPENSE				
Salaries and Wages	801,253	810,930	893,972	917,517
Employee Fringe	185,239	221,093	237,063	233,367
Total Personnel Cost	986,492	1,032,023	1,131,035	1,150,884
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	561,525	541,216
Insurance	29,533	37,980	37,980	37,980
Utilities	131,362	130,894	139,144	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,920	114,127
Depreciation	236,889		245,950	245,950
TOTAL OPERATING EXPENSE	2,028,139	1,906,299	2,352,904	2,347,571
NET INCOME (EXPENSE)	558,260	(415,764)	212,271	(60,431)
NON OPERATING INCOME				
Investment Earnings	28,422	11,250	11,250	5,625
Proceeds from Capital Asset Dispositions	-	-	-	-
TOTAL NON OPERATING INCOME	28,422	11,250	11,250	5,625
NON OPERATING EXPENSE				
Debt Interest			210	210
TOTAL NON OPERATING EXPENSE	-	-	210	210
INCOME(EXPENSE) BEFORE TRANSFERS	586,682	(404,514)	223,311	(55,016)
TRANSFERS				
Transfers In	241,875	-	-	-
Transfers Out	(88,299)	-	-	-
TOTAL TRANSFERS	153,576	-	-	-
CHANGE IN NET POSITION	740,258	(404,514)	223,311	(55,016)

**FY2021-22 TENTATIVE BUDGET
CENTRAL SERVICES COST ALLOCATION**

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2021**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.0 8.89%	37.3 13.78%	31.8 11.75%	11.6 4.31%	12.0 4.43%	75.6 27.96%	23.4 8.68%	8.5 3.14%	2.5 0.92%	3.7 1.35%	23.8 8.80%	16.2 6.01%	270.3 100%
Budgeted Wages by Fund Allocation	\$ 2,222,907 14.95%	\$ 3,038,207 20.44%	\$ 1,323,727 8.90%	\$ 452,304 3.04%	\$ 499,785 3.36%	\$ 3,263,960 21.96%	\$ 1,131,934 7.61%	\$ 358,400 2.41%	\$ 121,541 0.82%	\$ 157,000 1.06%	\$ 811,081 5.46%	\$ 1,485,009 9.99%	\$ 14,865,855 100%
Budgeted Benefits by Fund Allocation	\$ 1,130,916 18.46%	\$ 1,631,647 26.63%	\$ 389,757 6.36%	\$ 131,626 2.15%	\$ 212,682 3.47%	\$ 1,122,526 18.32%	\$ 338,569 5.53%	\$ 88,307 1.44%	\$ 24,012 0.39%	\$ 56,983 0.93%	\$ 220,966 3.61%	\$ 778,566 12.71%	\$ 6,126,557 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,282,389 8.61%	\$ 3,729,560 25.04%	\$ 1,817,292 12.20%	\$ 593,645 3.99%	\$ 927,842 6.23%	\$ 3,337,085 22.41%	\$ 849,545 5.70%	\$ 425,803 2.86%	\$ 90,837 0.61%	\$ 87,672 0.59%	\$ 836,610 5.62%	\$ 915,541 6.15%	\$ 14,893,821 100%
Budgeted Accounting - Invest. Int.	\$ 1,012,505												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	69,743	202,833	98,834	32,286	50,461	181,488	46,203	23,157	4,940	4,768	45,499	49,792	\$ 810,004
Blended Allocation	14%	20%	9%	3%	4%	23%	7%	2%	1%	1%	6%	10%	100%
Budgeted Human Resources HR + 20% Accounting	\$ 950,016												
Based on Wages, Benefits & FTE	\$ 1,152,517												
	162,508	233,780	103,794	36,496	43,252	262,134	83,811	26,849	8,175	12,819	68,628	110,270	\$ 1,152,517
Central Services Cost Allocation	\$ 392,313	\$ 436,613	\$ 202,628	\$ 68,781	\$ 93,713	\$ 443,622	\$ 130,014	\$ 50,007	\$ 13,115	\$ 17,587	\$ 114,127		\$ 1,962,521
Annual Billing for Adopted Budget Tentative budget		\$ 436,613	\$ 202,628	\$ 68,781	\$ 93,713	\$ 443,622	\$ 130,014	\$ 50,007	\$ 13,115	\$ 17,587	\$ 114,127		\$ 1,570,208

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

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

By: Gerald W. Eick, Director of Finance

**FY2021-22 TENTATIVE BUDGET
FACILITY FEE**

**Recreation Facility Fee
Beach Facility Fee**

	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)
2021-22	\$ 229	\$ 371	\$ 50	\$ 650	\$ 140	\$ 39	\$ 1	\$ 180	\$ 830
2020-21	215	440	50	705	85	39	1	125	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

Budget for 2020-2021			Facilit Fee Revenues By FUND								Roll-up	
			320	330	340	350	360	370	380	390		
Facility Fee charged to # Parcels:			GOLF	Facilities	Ski	Recreation	CS Admin	Paks	Tennis	Total Comm. Svcs	Beach	
	8,203	7,748										
Golf - Championship	\$ 82		672,646							672,646		
Golf - Mountain	-									-		
Facilities										-		
Diamond Peak Ski	(191)				(1,566,773)					(1,566,773)		
Youth & Family Programming										-		
Senior Programming										-		
Recreation Center	159					1,304,277				1,304,277		
Comm. Services Administration	83						680,849			680,849		
Parks	82							672,646		672,646		
Tennis	14								114,842	114,842		
Beach		140								-	1,084,720	
Per Parcel Operating Component	229	140	\$ 672,646	\$ -	\$ (1,566,773)	\$ 1,304,277	\$ 680,849	\$ 672,646	\$ 114,842	1,878,487	1,084,720	
Per Parcel Capital Exp. Component	371	39					3,043,313			3,043,313	302,172	
Per Parcel Debt Service Component	50	1					410,150			410,150	7,748	
Total Facility Fee Per Parcel	\$ 650	\$ 180	\$ 672,646	\$ -	\$ (1,566,773)	\$ 1,304,277	\$ 4,134,312	\$ 672,646	\$ 114,842	\$ 5,331,950	\$ 1,394,640	
		\$ 830									\$ 6,726,590	

Facility Fee - NO Beach Access	\$ 650
	\$ 180
Facility Fee - Beach Access	\$ 830

\$ 830
\$

**FY2021-22 TENTATIVE BUDGET
CAPITAL IMPROVEMENT BUDGET**

**Capital Budget New Appropriations FY2021-22
Preliminary FY2020-21 Carry-forward Appropriations**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
General Fund:									
District Communication Radios	1213CE1701	10,000	-	10,000					10,000
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500					57,500
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000					75,000
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000					10,000
Security Cameras	1213CE2105	50,000	-	50,000					50,000
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	75,000	-	75,000					75,000
Pavement Maintenance - Administration Building	1099LI1705	5,000	-	5,000					5,000
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500					32,500
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	100,000	191,438					191,438
Total General Fund		\$ 406,438	\$ 100,000	\$ 506,438	\$ -	\$ -	\$ -	\$ -	\$ 506,438
Utility Fund:									
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000					60,000
Arc Flash Study - Utilities	2097BD2001	-	55,550	55,550					55,550
Public Works Billing Software Replacement	2097CO2101	10,000	10,000	20,000					20,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	180,000	-	180,000					180,000
Loader Tire Chains	2097HE1725	20,000	-	20,000					20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000					265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000					265,000
Snowplow #300A	2097LE1720	19,000	-	19,000					19,000
Snowplow #307A	2097LE1721	19,000	-	19,000					19,000
Pavement Maintenance, Utility Facilities	2097LI1401	157,500	-	157,500					157,500
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000					130,000
Utility Shared Projects Total		1,125,500	65,550	1,191,050	-	-	-	-	1,191,050
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	40,000	-	40,000					40,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000	-	85,000					85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	55,000	-	55,000					55,000
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000					50,000
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000					280,000
Water Projects Total		580,000	-	580,000	-	-	-	-	580,000
Effluent Pipeline Project	2524SS1010	2,000,000	1,972,703	3,972,703				(1,972,703)	2,000,000
Building Upgrades Water Resource Recovery Facility	2599BD1105	60,000	-	60,000					60,000
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	-	1,040,250	1,040,250					1,040,250
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000					140,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500					183,500
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	60,000	-	60,000					60,000
Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	2599SS1901	-	-	-					-
Update Camera Equipment	2599SS2107	60,000	-	60,000					60,000
Sewer Projects Total		2,573,500	3,012,953	5,586,453	-	-	-	(1,972,703)	3,613,750
Total Utility Fund		\$ 4,279,000	\$ 3,078,503	\$ 7,357,503	\$ -	\$ -	\$ -	\$ (1,972,703)	\$ 5,384,800

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Championship Golf Course:									
Irrigation Improvements	3141GC1103	11,000	-	11,000					
Championship Course Tees	3141GC1803	12,000	-	12,000					11,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	17,500	-	17,500					12,000
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000					17,500
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-					55,000
2016 Bar Cart #724	3142LE1741	-	378,000	378,000					378,000
2016 Bar Cart #725	3142LE1742	-	17,000	17,000					17,000
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	-	17,000	17,000					17,000
2017 Toro 3500D Mower #743	3142LE1745	46,000	-	46,000					46,000
2012 JD 8500 Fairway Mower #670	3142LE1746	37,000	-	37,000					37,000
2011 Toro Groundsmaster 4000D #650	3142LE1747	93,500	-	93,500					93,500
2014 3500D Toro Rotary Mower #693	3142LE1759	68,400	-	68,400					68,400
Replacement of 2010 John Deere 8500 #641	3142LE1759	37,000	-	37,000					37,000
Range Ball Machine Replacement	3142LE1760	-	92,000	92,000					92,000
Replace Icemaker Championship Golf Course Cart Barn	3143GC2002	20,000	-	20,000					20,000
1997 1-Ton Dump Truck #419	3144FF1702	10,980	-	10,980					10,980
2000 Toro Spreader #462	3197HV1749	51,000	-	51,000					51,000
Maintenance Shop Crane and Equipment Lift	3197LE1724	17,500	-	17,500					17,500
	3197ME1710	-	21,827	21,827					21,827
	Total Championship Golf	\$ 476,880	\$ 525,827	\$ 1,002,707	\$ -	\$ -	\$ -	\$ -	\$ 1,002,707
Mountain Golf Course:									
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	-	8,000					
Mountain Golf Cart Path Replacement	3241LI1903	-	50,000	50,000					8,000
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000					50,000
2016 Bar Cart #726	3242LE1726	-	20,000	20,000					550,000
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400					20,000
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	12,500	-	12,500					68,400
Mountain Course Maintenance Building - Electrical Improvements	3299BD1403	50,000	-	50,000					12,500
	Total Mountain Golf	\$ 688,900	\$ 70,000	\$ 758,900	\$ -	\$ -	\$ -	\$ -	\$ 758,900
Chateau and Aspen Grove:									
Paint Exterior of Chateau	3350BD1506	47,000	-	47,000					
Replace Carpet in Chateau Grill	3350BD1803	23,000	-	23,000					47,000
Aspen Grove - Replace Carpet	3351BD1501	11,000	-	11,000					23,000
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400					11,000
Dumpster enclosure – Village Green/Aspen Grove	3351BD2101	45,000	-	45,000					41,400
	Total Chateau and Aspen Grove	\$ 167,400	\$ -	\$ 167,400	\$ -	\$ -	\$ -	\$ -	\$ 167,400
Diamond Peak Ski Resort:									
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	40,000	40,000					
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000					40,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000					49,000
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000					75,000
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750					55,000
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000					9,750
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000					265,000
									400,000

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500				16,500	
Snowplow #304A	3464LE1729	19,000	-	19,000				19,000	
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000				19,000	
Fan Guns Purchase and Replacement	3464SI1002	160,000	-	160,000				160,000	
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000				75,000	
Replace Ski Rental Equipment	3468RE0002	-	200,000	200,000				200,000	
Replace Lodge Facility Electrical Equipment	3469BD2101	115,000	-	115,000				115,000	
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000	-	25,000				25,000	
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	500,000	500,000				500,000	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000	-	36,000				36,000	
Arc Flash Study - Ski	3499BD2002	-	20,000	20,000				20,000	
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000				10,000	
Total Diamond Peak		\$ 1,329,250	\$ 760,000	\$ 2,089,250	\$ -	\$ -	\$ -	\$ 2,089,250	
Parks:									
Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	4378BD1604	53,200	-	53,200				53,200	
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000				27,000	
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001	10,000	-	10,000				10,000	
2015 Ball Field Groomer #706	4378LE1742	-	24,000	24,000				24,000	
Maintenance, East & West End Parks	4378LI1207	39,500	-	39,500				39,500	
Pavement Maintenance, Village Green Parking	4378LI1303	5,000	-	5,000				5,000	
Pavement Maintenance, Preston Field	4378LI1403	7,500	-	7,500				7,500	
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000	-	5,000				5,000	
Pavement Maintenance - Incline Park	4378LI1802	7,500	-	7,500				7,500	
IVGID Community Dog Park	4378LI2104	75,000	-	75,000				75,000	
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000				47,000	
Replace Playgrounds - Preston	4378RS1601	7,500	7,500	15,000				15,000	
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000				20,000	
Total Parks		\$ 304,200	\$ 31,500	\$ 335,700	\$ -	\$ -	\$ -	\$ 335,700	
Tennis:									
Pavement Maintenance, Tennis Facility	4588LI1201	5,000	-	5,000				5,000	
Total Tennis		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	
Recreation Center:									
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	50,000	50,000				50,000	
Pavement Maintenance, Recreation Center Area	4884LI1102	7,500	-	7,500				7,500	
Fitness Equipment	4886LE0001	53,000	-	53,000				53,000	
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500				15,500	
Rec Center Locker Room Improvements	4899FF1202	720,000	-	720,000				720,000	
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000				32,000	
Total Recreation Center		\$ 828,000	\$ 50,000	\$ 878,000	\$ -	\$ -	\$ -	\$ 878,000	

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2022

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Community Services Administration:									
Arc Flash Study - Community Services	4999BD2001	-	10,000	10,000					
	Total Comm. Services Admin.	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
	Community Services Fund Total:	\$ 3,799,630	\$ 1,447,327	\$ 5,246,957	\$ -	\$ -	\$ -	\$ 5,246,957	
Beach Fund:									
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	4,350,000	-	4,350,000				4,350,000	
Pavement Maintenance, Ski Beach	3972BD1301	8,500	-	8,500				8,500	
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	55,000	110,000				110,000	
Burnt Cedar Dumpster enclosure	3972BD1707	-	32,190	32,190				32,190	
Beach Access Improvement Project	3972BD2102	45,000	-	45,000				45,000	
Beach Furnishings	3972FF1704	21,000	-	21,000				21,000	
Pavement Maintenance, Incline Beach	3972LI1201	6,500	-	6,500				6,500	
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	12,500	-	12,500				12,500	
Incline Beach Facility Replacement	3973LI1302	-	100,000	100,000				100,000	
Replace Playgrounds - Beaches	3972RS1701	7,500	7,500	15,000				15,000	
Incline Beach Kitchen	3973FF1204	7,260	-	7,260				7,260	
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800				6,800	
	Total Beach Fund	\$ 4,520,060	\$ 194,690	\$ 4,714,750	\$ -	\$ -	\$ -	\$ 4,714,750	
	District Total	\$ 13,005,128	\$ 4,820,520	\$ 17,825,648	\$ -	\$ -	\$ (1,972,703)	\$ 15,852,945	

FY2021-22 TENTATIVE BUDGET

State Form 4404LGF



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
893 Southwood Boulevard
Incline Village Nevada, 89451

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District herewith submits the tentative budget for the
fiscal year ending June 30, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,924,000

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 0 If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 5,297,150 and
4 proprietary funds with estimated expenses of \$ 46,523,735

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

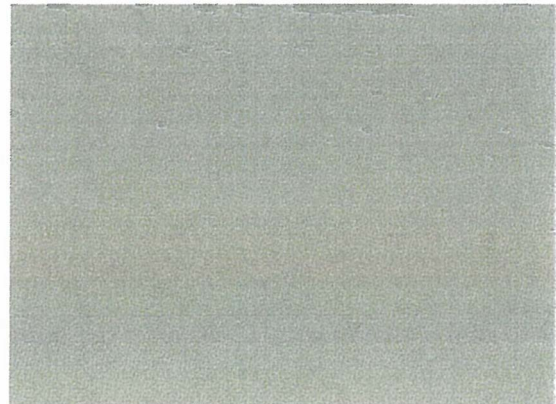
APPROVED BY THE GOVERNING BOARD

I Paul Navazio
(Print Name)
Director of Finance
(Title)

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

Signed:

Dated:



SCHEDULED PUBLIC HEARING:

(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time: 5/26/21 6 PM

Publication Date: May 14 and 21, 2021

Place: 893 Southwood Boulevard, Incline Village, NV 89451

Page:
Schedule 1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/20	ESTIMATED CURRENT YEAR YEAR 06/30/21	BUDGET YEAR YEAR 06/30/22
General Government	42.4	40.8	
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	199.1	182.2	
Community Support			
TOTAL GENERAL GOVERNMENT	241.5	223.0	
Utilities	34.2	35.2	
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	275.7	258.2	

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,717,224,973	\$ 1,817,882,343	\$ 2,101,752,382
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,717,224,973	\$ 1,817,882,343	\$ 2,101,752,382
TAX RATE			
General Fund	0.1267	0.1311	0.1328
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1267	0.1311	0.1328

* 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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FY 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1203	1,902,632,649	2,288,867	0.1203	2,288,867	574,324	1,714,543
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0125	1,902,632,649	237,829	0.0125	237,829	3762	234,067
M. SUBTOTAL A, C, L	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610
N. Debt							
O. TOTAL M AND N	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610

(0)

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	66,736	32,418	32,135	
Employee Benefits	19,225	22,303	21,749	
Services and Supplies	468,182	472,239	425,796	
Subtotal General Administration	554,143	526,960	479,680	-
General Manager				
Salaries and Wages	267,179	267,243	271,718	
Employee Benefits	122,377	129,699	125,243	
Services and Supplies	18,110	7,215	156,340	
Subtotal General Manager	407,666	404,157	553,301	-
Trustees				
Salaries and Wages	103,469	102,373	107,203	
Employee Benefits	31,366	36,514	36,737	
Services and Supplies	33,696	7,392	77,000	
Subtotal Trustees	168,531	146,279	220,940	-
Accounting				
Salaries and Wages	590,814	527,783	737,776	
Employee Benefits	261,560	274,354	373,057	
Services and Supplies	62,585	33,699	77,636	
Subtotal Accounting	914,959	835,836	1,188,469	-
Information Services & Technology				
Salaries and Wages	353,682	412,559	446,431	
Employee Benefits	176,980	218,459	224,444	
Services and Supplies	205,317	264,504	472,337	
Subtotal Information Services	735,979	895,522	1,143,212	-
Risk Management				
Salaries and Wages	87,543	85,010	89,374	
Employee Benefits	40,936	48,079	46,999	
Services and Supplies	16,000	13,791	26,470	
Subtotal Human Resources	144,479	146,880	162,843	-
Human Resources				
Salaries and Wages	459,845	438,307	477,075	
Employee Benefits	230,770	259,762	259,951	
Services and Supplies	47,448	29,043	102,726	
Subtotal Human Resources	738,063	727,112	839,752	-
Health & Wellness				
Salaries and Wages	22,078	13,288	1,180	
Employee Benefits	6,776	5,956	556	
Services and Supplies	4,678	1,344	21,475	
Subtotal Health & Wellness	33,532	20,588	23,211	-
Communications				
Salaries and Wages	25,284	95,678	95,981	
Employee Benefits	13,656	59,600	51,805	
Services and Supplies	79,724	12,888	131,518	
Subtotal Communications	118,664	168,166	279,304	-
Capital Outlay				
General Government	12,419	193,865	406,438	
Information Services & Technology	267,005	149,868	-	
Human Services	-	306,417	-	
Subtotal Capital Outlay	279,424	650,150	406,438	-
FUNCTION SUBTOTAL	4,095,440	4,521,650	5,297,150	-

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,396,967	12,492,674	12,783,176	
Operating Grants	-	31,000	31,000	
Intergovernmental (Tahoe Water Suppliers Assoc)	-			
Interfund (Snow removal & work orders)	167,499	144,759	241,400	
Total Operating Revenue	12,564,466	12,668,433	13,055,576	-
OPERATING EXPENSE				
Salaries & Wages	2,869,747	2,771,404	3,037,668	
Employee Benefits	1,281,735	1,383,082	1,631,646	
Cost of good sold	4,815	5,125	-	
Services & Supplies	2,110,209	1,723,016	2,167,056	
Utilities	894,515	783,806	933,004	
Legal & Audit/Professional Fees	221,815	115,941	182,050	
Central Services Costs	353,700	392,709	436,613	
Defensible Space	97,876	100,000	100,000	
Insurance	185,410	197,331	203,880	
Depreciation/Amortization	3,367,361	3,485,000	3,485,000	
Total Operating Expense	11,387,183	10,957,414	12,176,917	-
Operating Income or (Loss)	1,177,283	1,711,019	878,659	-
NONOPERATING REVENUES				
Interest Earned	298,225	114,540	74,000	
Property Taxes	-	-	-	
Funded Cap Reserve	-	-	-	
Capital Grants	-	-	-	
Sales of Capital Assets	(19,184)	6,070	-	
Total Nonoperating Revenues	279,041	120,610	74,000	-
NONOPERATING EXPENSES				
Interest Expense	111,838	96,914	89,291	
Total Nonoperating Expenses	111,838	96,914	89,291	-
Net Income before Operating Transfers	1,344,486	1,734,715	863,368	-
Transfers (Schedule T)				
In	45,000	-	-	
Out	-	-	-	
Net Operating Transfers	45,000	-	-	-
CHANGE IN NET POSITION	1,389,486	1,734,715	863,368	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,352,585	12,492,674	12,783,176	
Receipts from interfund services	167,499	144,759	241,400	
Receipts from operating grants	-	31,000	31,000	
Payments to and for employees	(4,051,848)	(4,154,486)	(4,669,314)	
Payments to vendors	(4,055,051)	(2,825,219)	(3,922,603)	
Payments for interfund services	-	(492,709)	(536,613)	
a. Net cash provided by (or used for) operating activities	4,413,185	5,196,019	3,927,046	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	45,000	-	-	
b. Net cash provided by (or used for) noncapital financing activities	45,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(1,529,939)	(7,140,286)	(4,279,000)	
Proceeds from sale of assets	11,227	6,070	-	
Payments of capital related debt	(523,988)	(538,707)	(553,838)	
Capital contributions	-	3,032,786	-	
Payment of interest	(119,145)	(96,914)	(89,291)	
c. Net cash provided by (or used for) capital and related financing activities	(2,161,845)	(4,737,051)	(4,922,129)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)	(6,284)			
Investments purchased	(1,302,993)			
Investments sold or matured	3,749,128			
Investment interest received	312,774	114,540	74,000	
d. Net cash provided by (or used in) investing activities	2,752,625	114,540	74,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,048,965	573,508	(921,083)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,366,202	9,415,167	9,988,675	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,415,167	9,988,675	9,067,592	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE	FINAL
			APPROVED	APPROVED
OPERATING REVENUE				
Charges for Services	15,485,428	14,594,148	18,274,900	
Recreation Facility Fee	5,774,067	1,763,645	5,331,950	
Operating Grants/Intergovernmental Revenue	52,244	37,401	34,800	
Interfund Services	76,558	70,862	99,911	
Rents		12,100	12,100	
Total Operating Revenue	21,388,297	16,478,156	23,753,661	-
OPERATING EXPENSE				
Salaries & Benefits	8,197,756	8,157,418	9,673,113	
Cost of Goods Sold	1,376,274	1,075,913	1,688,355	
Services & Supplies	4,802,036	3,784,776	4,750,657	
Utilities	1,125,630	1,175,783	1,252,234	
Insurance	367,719	373,070	389,760	
Legal & Audit / Professional Services	380,719	44,314	44,625	
Central Services Cost	903,200	972,685	1,019,467	
Fuels Management	97,876	100,000	100,000	
Depreciation/Amortization	2,938,159	3,188,200	3,188,200	
Total Operating Expense	20,189,369	18,872,159	22,106,411	-
Operating Income or (Loss)	1,198,928	(2,394,003)	1,647,250	-
NONOPERATING REVENUES				
Interest Earned	126,143	33,241	26,250	
Property Taxes		-		
Subsidies		-		
Funded Cap Reserve	-	-		
Non Operating Leases	116,041	118,136	118,130	
Capital Grants	-	-	-	
Gain on sale of assets	270,761	40,234	-	
Total Nonoperating Revenues	512,945	191,611	144,380	-
NONOPERATING EXPENSES				
Interest Expense	29,166	-	12,841	
Total Nonoperating Expenses	29,166	-	12,841	-
Net Income before Operating Transfers	1,682,707	(2,202,392)	1,778,789	-
Transfers (Schedule T)				
In	241,875	-	3,427,708	
Out			(3,427,708)	
Net Operating Transfers	241,875	-	-	-
CHANGE IN NET POSITION	1,924,582	(2,202,392)	1,778,789	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales and Services	1,619,582	759,553	892,500	
Facility Fees	966,817	3,874,000	1,394,640	
Total Operating Revenue	2,586,399	4,633,553	2,287,140	-
OPERATING EXPENSE				
Salaries & Wages	986,492	1,008,890	1,150,884	
Cost of Goods Sold	95,122	81,213	100,500	
Services & Supplies	432,541	382,261	541,216	
Central Service Cost	110,500	106,046	114,127	
Insurance	29,533	36,760	37,980	
Utilities	131,362	110,652	139,064	
Professiona Services	5,700	7,896	17,850	
Depreciation/Amortization	236,889	245,950	245,950	
Total Operating Expense	2,028,139	1,979,668	2,347,571	-
Operating Income or (Loss)	558,260	2,653,885	(60,431)	-
NONOPERATING REVENUES				
Interest Earned	28,422	5,669	5,625	
Sales of Capital Assets	-	26,640	-	
Funded Cap Reserve	-	-	-	
Total Nonoperating Revenues	28,422	32,309	5,625	-
NONOPERATING EXPENSES				
Interest Expense	477	-	210	
Total Nonoperating Expenses	477	-	210	-
Net Income before Operating Transfers	586,205	2,686,194	(55,016)	-
Transfers (Schedule T)				
In	13,125	-	-	
Out				
Net Operating Transfers	13,125	-	-	-
CHANGE IN NET POSITION	599,330	2,686,194	(55,016)	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers	2,463,544	4,633,553	2,287,140	
Receipts from Other Funds	(770,544)	-	-	
Payments to and for Employees	(986,930)	(1,008,890)	(1,150,884)	
Payments to Vendors	(650,627)	(618,782)	(836,610)	
Payments for interfund services	(110,500)	(106,046)	(114,127)	
a. Net cash provided by (or used for) operating activities	(55,057)	2,899,835	185,519	-
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	(49,154)		(4,520,060)	
Funded Cap Reserve	-	-	-	
Proceeds from sale of assets	-	26,640	-	
Payments of capital related debt	(5,812)		(6,086)	
Payment of interest	(477)		(210)	
c. Net cash provided by (or used for) capital and related financing activities	(55,443)	26,640	(4,526,356)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased	(10,026)			
Investments sold or matured	-			
Investment interest received	27,349	5,669	5,625	
d. Net cash provided by (or used in) investing activities	17,323	5,669	5,625	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(93,177)	2,932,144	(4,335,212)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	33,813	(59,364)	2,872,780	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	(59,364)	2,872,780	(1,462,432)	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE	FINAL
			APPROVED	APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,111,184	1,110,150	1,232,966	
Engineering	639,450	632,984	949,500	
Building Services	873,185	766,963	1,024,200	
Total Operating Revenue	2,623,819	2,510,097	3,206,666	-
OPERATING EXPENSE				
Salaries & Wages	1,328,058	1,191,552	1,485,009	
Employee Benefits	648,617	624,204	778,565	
Services & Supplies	763,514	637,083	892,921	
Utilities	11,442	9,902	11,520	
Insurance	-	14,809	11,100	
Depreciation/Amortization	12,561	14,300	10,900	
Total Operating Expense	2,764,192	2,491,850	3,190,015	-
Operating Income or (Loss)	(140,373)	18,247	16,651	-
NONOPERATING REVENUES				
Total Nonoperating Revenues	-	-	-	-
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(140,373)	18,247	16,651	-
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(140,373)	18,247	16,651	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Interfund Services Provided	2,623,819	2,510,097	3,206,666	
Payments to Vendors	(776,407)	(661,794)	(915,541)	
Payments to Employees	(2,157,695)	(1,815,756)	(2,263,574)	
a. Net cash provided by (or used for) operating activities	(310,283)	32,547	27,551	-
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:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(310,283)	32,547	27,551	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	435,837	125,554	158,101	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	125,554	158,101	185,652	-

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2021	INTEREST PAYABLE	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 PRINCIPAL PAYABLE	(9)+(10) TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	7/18/2012	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 756,619	\$ 21,097	\$ 362,075	\$ 383,172
							\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 12,381	\$ 345	\$ 5,925	\$ 6,270
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/2002	1/1/2023	3.14375%	\$ 247,358	\$ 10,566	\$ 118,012	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/9/2004	7/1/2025	3.082%	\$ 473,959	\$ 16,856	\$ 96,792	\$ 113,648
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	1/1/2026	2.725%	\$ 963,978	\$ 29,907	\$ 177,630	\$ 207,537
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 1,860,756	\$ 47,099	\$ 146,273	\$ 193,372
Total for the Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 4,315,051	\$ 125,870	\$ 906,707	\$ 1,032,577

SCHEDULE C-1 - INDEBTEDNESS

_____ Budget Fiscal Year 22
 (Local Government)

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021-2022

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: _____ 12 _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Reason or need for contract:
1	Davis Farr, LLP	3/31/2021	12/31/2025	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	3/1/2021	TBD	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022	65,000		Federal Legislative Advocate
4	CC Cleaning	11/1/2019	10/31/2022	70,000	70,000	Cleaning Services for District venues
5	Wells Fargo Banking Services	7/1/2018	TBD	36,000	36,000	Bank account fees before earnings allowance
6	High Sierra Patrol	10/1/2017	9/30/2021	35,000	TBD	Security Services
7	Sierra Office Solutions	4/1/2018	Annual Renewal	TBD	TBD	LAN, Network, and Desktop Copier Supplies and Maintenance
8	AT&T Ethernet	6/29/2015	TBD	28,560	TBD	Ethernet Provider
9	Xerox	1/1/2018	TBD	6,225	TBD	Contract Support for Admin Copier
10	Sierra Office Solutions	1/1/2018	TBD	2,238	TBD	Contract Support for PW Copier
11	ALSCO	7/7/2018	6/30/2022	63,000	63,000	Joinder Contract to St of NV for linen services
12	AT&T High Volume Long Distance	4/1/2019	3/31/2021	8,000	TBD	Long Distance calls
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			514,023	369,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2021-2022

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

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Incline Spirits, Inc.	5/11/2011	9/30/2022		\$ -	\$ -		2	\$12	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	5/15/2019	9/3/2021		\$ -	\$ -	No Staff displaced			District is paid a fee to operate concession
3	Massage Therapist		Fiscal Year		\$ 14,000			0.5		Licensed Prof.
4	Umpires		Fiscal Year		\$ 2,800			0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year		\$ 1,800			0.06		Infrequent schedule
6										
7										
8	Total				\$ 18,600			2.65		

Attach additional sheets if necessary.

Page: _____
 Schedule 32

FY2021-22 TENTATIVE BUDGET

LINE-ITEM DETAILS

District-Wide

By Fund

Sum of Signed Requested Amount

	100	200	320	330	340	350	360	370	380	390	410	420	430	450	Grand Total
							49								
Revenue															
Ad Valorem	(1,924,000)														(1,924,000)
Consolidated Tax	(1,803,362)														(1,803,362)
Charges for Services	(2,400)	(12,783,176)	(4,277,646)	(1,798,720)	(11,134,914)	(1,131,654)	270,000	(60,615)	(141,351)	(892,500)					(31,952,976)
Back Flow Tests		(120,000)													(120,000)
Capital Improvement Monthly		(4,859,639)													(4,859,639)
Capital Improvement Retro		(14,000)													(14,000)
Defensible Space Charges		(100,200)													(100,200)
Effluent Disposal Sales		(75,000)													(75,000)
Fines & Penalties		(25,200)													(25,200)
Fire Protection		(18,096)													(18,096)
Hunting Fees		(20,000)													(20,000)
Inspection/Plan Fees		(40,000)													(40,000)
Interfund Revenue Transfers		-													-
Misc- Water Rights		-													-
Other Sewer		(15,000)													(15,000)
Other Water		(28,800)													(28,800)
Rental Income	(2,400)		-	(889,475)	(5,000)	(3,000)		(60,615)		(175,700)					(1,136,190)
Sewer Base		(2,349,214)													(2,349,214)
Sewer Connection		(31,500)													(31,500)
Sewer Consumption		(1,242,640)													(1,242,640)
Tier 1		(194,480)													(194,480)
Tier 2		(84,112)													(84,112)
Water Base		(1,600,000)													(1,600,000)
Water Connection		(20,000)													(20,000)
Water Consumption		(1,486,290)													(1,486,290)
Franchise Fee		(324,500)													(324,500)
Service & User Fees		(134,505)	(88,834)	(27,000)	(1,508,300)	(10,350)	(27,000)								(1,795,989)
Passes			(651,433)		(1,925,909)				(56,929)						(2,634,271)
Admissions & Fees			(2,092,392)		(4,974,347)	(835,000)			(12,055)	(907,000)					(8,820,794)
Parcel Owner Allowances			214,600	-	-	-	-	-	-	600					215,200
Parcel Owner Allowance for Golf Passes			-												-
Charitable Allowances			8,800	170,717	26,200										205,717
Employee Allowances			23,630	-	124,600	1,300			400	5,600					155,530
Promotional Discounts			70,363	127,399		1,800			3,700						203,262
Yield Management Allowances			-												-
Sponsorships			-			(3,700)			(500)						(4,200)
Promotional Allowances			7,370	-	579,200										586,570
Personal Services			(62,500)		(1,663,558)	(66,000)			(27,791)						(1,819,849)
Merchandise Sales			(774,000)		(56,400)	(25,820)			(14,215)						(870,435)
Food Sales			(568,850)	(958,300)	(1,282,300)	(19,400)				(346,000)					(3,174,850)
Beer Sales			(161,200)	(85,100)	(279,300)				(8,426)						(534,026)
Wine Sales			(53,500)	(168,800)	(47,100)				(1,425)						(270,825)
Liquor Sales			(149,700)	(157,100)	(161,600)				(714)						(469,114)
Allocated to others			-		45,900										45,900
Insurance Proceeds - Operating			-												-
Inter-District Program Allowan				176,239											176,239
Inter-District Program Allowances				12,700	46,500										59,200
Concessions					(42,900)					(47,000)					(89,900)
COSTCO Allowance					-										-
Repairs for Customers					(10,600)										(10,600)
Program Registration						(163,484)			(23,396)	(26,000)					(212,880)
Scholarship Allowances															-

Sum of Signed Requested Amount	100	200	320	330	340	350	360 49	370	380	390	410	420	430	450	Grand Total
Personal Services Contracts															-
Personal Services Contract						(8,000)									(8,000)
Punch Cards Utilized						297,000				603,000					900,000
Facility Fee			(672,646)	-	1,566,773	(1,304,277)	(4,134,312)	(672,646)	(114,842)	(1,394,640)					(6,726,590)
Interfund		(241,400)			(14,985)			(84,926)			(1,232,966)	(949,500)	(1,024,200)	-	(3,547,977)
Snow Removal Fees		(100,100)													(100,100)
Work Order Charges Labor		(120,000)													(120,000)
Work Order Chgs Eq & Materials		(21,300)													(21,300)
Interfund Services Operations					(14,985)			(84,926)			(1,232,966)	(108,000)	(1,024,200)	-	(2,465,077)
Interfund Services CIP												(841,500)	-		(841,500)
Central Services Revenue	(1,570,208)														(1,570,208)
Invest Inc.	(65,700)	(74,000)			(11,250)		(15,000)			(5,625)					(171,575)
Investment Earnings	(65,700)	(74,000)			(11,250)		(15,000)			(5,625)					(171,575)
Capital Grants															
Capital Grants															
Sale of Assets															
Sales of Capital Assets															
Sales of Intangibles															
Insurance Proceeds - Capital															
Other Source		(520,000)			(757,447)			(75,000)		(4,335,212)					(5,687,659)
Funded Cap Res - Established		(520,000)			(757,447)			(75,000)		(4,335,212)					(5,687,659)
Operating Grants		(31,000)				(17,000)		(17,800)							(65,800)
Other Operating Grants															
Operating Grants - State		(31,000)													(31,000)
Operating Grants - County						(17,000)									(17,000)
Other															
Intergovernmental								(17,800)							(17,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)							(130,230)
Transfers			(1,348,939)	(342,591)	(592,486)	(830,229)		(307,172)	(6,291)						(3,427,708)
In			(1,348,939)	(342,591)	(592,486)	(830,229)		(307,172)	(6,291)						(3,427,708)
Transfers In															
Revenue Total	(5,365,670)	(13,649,576)	(6,340,121)	(2,141,311)	(11,021,549)	(3,283,160)	(3,879,312)	(1,230,259)	(262,484)	(6,627,977)	(1,232,966)	(949,500)	(1,024,200)	-	(57,008,085)
Expense															
Wages	2,258,873	3,037,668	1,776,031	499,785	3,263,960	1,131,934	157,000	358,400	121,541	917,517	552,513	615,755	316,741	-	15,007,718
Accrued Hourly															
Accrued Salary															
Leave															
Other Earnings	23,321	110,243	111,462	12,219	93,148	122,084	2,204	10,043	29,993	22,037	9,623	1,062	2,179		549,618
Regular Earnings	2,235,552	3,065,728	1,667,109	487,566	3,170,812	1,009,850	154,796	348,357	91,548	895,480	542,890	614,693	314,562		14,598,943
Salary Savings from Vacant Positions		(138,303)													(138,303)
WAGES DAILY ESTIMATE															
Wages applied to CIP Project			(2,540)												(2,540)
Benefits	1,140,541	1,631,646	521,383	212,682	1,122,526	338,569	56,983	88,307	24,012	233,367	315,521	290,534	172,511		6,148,582
Dental Fringe Ben	29,004	44,411	11,337	838	21,402	7,686	1,286	1,459	336	4,117	9,916	7,260	5,559		144,612
Disability Fringe Ben	10,801	15,800	3,824	449	6,205	2,423	513	585	115	1,334	2,726	3,044	1,460		49,279
Life Ins Fringe Ben	4,070	6,006	1,394	274	2,183	926	164	216	42	504	1,023	1,141	548		18,491
Medical Fringe Ben	408,940	617,829	166,176	11,987	310,025	107,076	18,402	23,541	4,655	63,079	137,647	97,004	75,103		2,041,462
Retirement Fringe Ben	410,307	559,849	125,847	14,641	200,826	85,656	17,498	20,130	4,577	46,544	96,649	106,713	51,243		1,740,480
Taxes	181,822	253,555	138,662	50,871	253,519	88,189	12,309	27,792	9,384	71,064	44,044	49,466	25,138		1,205,815
Unemployment Fringe Ben	35,672	49,749	27,203	1,396	49,738	17,056	2,421	5,447	1,820	12,633	8,630	9,709	4,929		226,403
Vision Fringe Ben	3,451	4,975	1,344	108	2,456	931	165	171	42	503	1,074	804	621		16,645
Work Comp Fringe Ben	56,475	79,472	45,596	2,759	276,172	28,626	4,226	8,966	3,042	21,329	13,811	15,392	7,910		563,776
Retirement Fringe Benefits				38,595						2,580					41,175

Sum of Signed Requested Amount

	100	200	320	330	340	350	360 49	370	380	390	410	420	430	450	Grand Total
Medical Fringe Benefits				59,707						5,715					65,423
Dental Fringe Benefits				4,407						287					4,694
Vision Fringe Benefits				526						33					559
Life Ins Fringe Benefits				391						36					427
Disability Fringe Benefits				1,099						72					1,171
Unemployment fringe Benefits				8,581						1,321					9,902
Work comp Fringe Benefits				16,052						2,217					18,269
Professional Services	360,475	182,050	12,150	1,170	23,700	5,850	-	1,170	585	17,850		9,000		-	614,000
Audit	9,275	17,050	5,850	1,170	11,700	5,850		1,170	585	17,850		9,000			
Legal	198,000	25,000			12,000					5,850					58,500
Professional Consultants	153,200	140,000	6,300							12,000					247,000
Services & Supplies	870,923	2,167,056	1,316,947	429,732	1,949,635	591,955	79,068	314,953	68,367	541,216	358,150	56,543	469,228	-	9,213,772
Advertising - Paid	9,100	20,000	35,000	30,000	195,000	3,610	12,000		1,000			1,500			308,500
Advertising - Trade					2,000										2,000
Banking Fees & Processing	36,000		93,827	39,130	217,014	27,475				27,890					441,336
BLDGS Maintenance Services	45,324	117,941	178,102	156,248	113,406	146,369		64,468	26,375	131,711					979,944
Chemical		343,000	57,850		6,400	15,560				9,694					432,504
Community Relations	23,538		100		26,000										49,638
Computer & IT Small Equip	36,000	3,000	1,800	2,400	18,500	1,000				1,500					64,200
Computer License & Fees	298,502	78,579	8,330	6,754	112,000	72	24,068	2,285	27	2,869	3,200	18,500			555,186
Computer Supplies	3,000	2,000	100		2,000										7,100
Contractual Services	25,706	157,700	20,268	5,680	11,300	10,890	10,000	14,328	120	9,408	64,000	4,200			333,600
Dues & Subscriptions	19,675	14,438	7,560		15,332	3,295		962	500	767		1,530			64,058
Employee Assistance Program	3,859														3,859
Employee Recruit & Retain	50,893	18,600	7,275	1,500	34,755	5,900	3,000	1,100	500	2,350	1,600	1,100	1,050		129,623
Empowerment Costs	18,000														18,000
Fleet Maintenance Services	10,000	356,230	409,427	4,736	281,880	26,190		60,940		66,244		3,779	25,100		1,244,526
Fuel	720	76,980	32,700	2,520	118,800	11,160		13,300		10,200		1,800	8,400		276,580
Janitorial	7,700	31,000	23,820	30,000	31,539	81,530									205,589
Lab		50,800													50,800
Office Supplies	17,560	16,696	3,750	2,200	3,475		1,000			4,004	1,300	700	1,200		51,885
Operating	48,085	172,570	319,415	67,031	323,375	128,684	3,000	70,776	21,250	143,795	5,900	10,284	16,800		1,330,965
Over & (Short)															
Permits & Fees	24	32,032	3,795	3,761	55,514	2,600		438	377	6,272	950				105,763
Postage	6,375	18,700	50	145	4,935	1,350			100			900			32,555
Printing & Publishing	13,300	14,000				100	24,000								51,400
R& M General	33,208	68,500	24,128	24,855	136,600	64,500		43,638	16,200	38,756	10,950				461,335
R&M Corrective		301,500		2,400											462,068
R&M Preventative		135,000		2,000	4,500	400		4,000		2,625			158,168		462,068
Rental & Lease	35,000	960	35,151		55,700	15,490		7,659		44,926			247,710		396,235
Safety	16,910	15,600	2,260		8,400										194,886
Security	3,640	10,080	14,104	5,652	7,980	4,900		16,260	1,068	2,020					43,170
Small Equipment	360	16,200	8,600	5,000	49,250	2,900		4,150		7,750					65,704
Snow Removal	5,600	1,750	6,900	22,100	47,600	10,500		2,600		6,800					94,210
Tools	1,440	16,700													103,850
Training & Education	55,819	26,200	3,275	770	5,290	13,120		3,050	250	4,685	3,600		1,200		22,940
Travel & Conferences	45,585	28,600	8,725	8,350	24,290	700	2,000			1,550	2,000	2,500	3,600		126,659
Uniforms		21,700	15,550	5,300	38,800	11,660		5,000	600	14,000	4,000	1,000	3,600		126,700
Discounts Earned			(4,815)												121,210
Employee Discounts															(4,815)
Customer Service Discounts															
Communications & computer small equipment															
Employee Recruitment & Retention				900						1,200					

Sum of Signed Requested Amount

	100	200	320	330	340	350	360 49	370	380	390	410	420	430	450	Grand Total
R&M General				200						200					400
District Program Discounts					-										-
Repair Parts											258,800				258,800
Insurance	53,100	203,880	92,460	11,820	212,700	55,920		13,320	3,540	37,980	1,200	4,080	5,820	-	695,820
General Liability	53,100	203,880	92,460	11,820	212,700	55,920		13,320	3,540	37,980	1,200	4,080	5,820		695,820
Work Comp Excess Liability			-												-
Work Comp Claims															-
Utilities	106,800	933,004	318,640	55,720	620,060	144,440	8,604	96,360	8,410	139,064	1,680	3,120	6,720		2,442,622
Cable TV	1,680	1,800	6,020		5,280	5,400			450						20,630
Electricity	10,000	776,500	32,300	18,500	391,000	63,300		12,000	2,200	19,600					1,325,400
Heating	3,200	39,600	23,200	11,300	43,100	35,200		2,800		14,200					172,600
Internet	65,020	22,800	3,600	2,100	3,870	3,480									100,870
Telephone	19,800	54,504	26,220	2,520	38,160	9,660	8,604	12,660	60	22,764	1,680	3,120	6,720		206,472
Trash	4,100	12,500	28,900	13,900	35,750	6,700		29,600		40,100					171,550
Water & Sewer	3,000	25,300	198,400	7,400	102,900	20,700		39,300	5,700	42,400					445,100
Cost of Goods Sold			668,540	429,400	529,100	51,380			9,935	100,500					1,788,855
Merchandise for resale			-	384,000		16,895			7,108						408,003
Freight on Inventory Purchases				15,040											15,040
Food			170,900	287,500	384,900	13,095				100,500					956,895
Food Waste & Employee Meals			5,200	20,000	21,600										46,800
Beer			40,600	21,400	69,900				2,107						134,007
Wine			21,300	67,300	18,800				570						107,970
Liquor			31,500	33,200	33,900				150						98,750
Personal Services Contracts						21,390									21,390
Parts Purchased for Inventory															-
Central Services Cost		436,613	271,409	93,713	443,622	130,014	17,587	50,007	13,115	114,127					1,570,207
Central Services Allocation Cs		414,782					17,587			114,127					546,496
Central Services Cost Allocation		21,831	271,409	93,713	443,622	130,014		50,007	13,115						1,023,711
Defensible Space		100,000					100,000								200,000
Defensible Space Costs		100,000					100,000								200,000
Capital Expend.	406,438	4,279,000	1,165,780	167,400	1,329,250	828,000		304,200	5,000	4,520,060					13,005,128
Capital Expenditure	406,438														406,438
Capital Improvements		4,279,000	1,165,780	167,400	1,329,250	828,000		304,200	5,000	4,520,060					12,598,690
Capitalization Offset															-
Debt Service		643,129	183,519	175,191	19,553	2,229		2,972	1,291	6,296					1,034,180
Interest		89,291	6,124	5,847	653	74		99	44	210					102,342
Principal		553,838	177,395	169,344	18,900	2,155		2,873	1,247	6,086					931,838
Principal Payment Offset															-
Extraordinary	100,000														100,000
Extraordinary Items															-
Extraordinary Items - Settlement Expenditure	100,000														100,000
Transfers							3,427,708								3,427,708
Interfund Expense Transfers															-
Out							3,427,708								3,427,708
Transfer Out															-
Expense Total	5,297,150	13,614,046	6,326,860	2,076,613	9,514,106	3,280,291	3,846,950	1,229,689	255,796	6,627,976	1,229,064	979,032	971,020	-	55,248,591
Grand Total	(68,520)	(35,530)	(13,261)	(64,698)	(1,507,443)	(2,869)	(32,362)	(570)	(6,688)	(1)	(3,902)	29,532	(53,180)	-	(1,759,494)

Sum of Signed Requested Amount

	100																100 Total	Grand Total
	10	10 Total	11	11 Total	12	12 Total	13	13 Total	14	14 Total								
	010	990	100	110	120	130	140	150	160	170	180	190	200	210	220	230		
Revenue																		
Ad Valorem	(1,924,000)		(1,924,000)														(1,924,000)	(1,924,000)
Consolidated Tax	(1,803,362)		(1,803,362)														(1,803,362)	(1,803,362)
Charges for Services	(2,400)		(2,400)														(2,400)	(2,400)
Rental Income	(2,400)		(2,400)														(2,400)	(2,400)
Central Services Revenue	(1,570,208)		(1,570,208)														(1,570,208)	(1,570,208)
Invest Inc.	(65,700)		(65,700)														(65,700)	(65,700)
Investment Earnings	(65,700)		(65,700)														(65,700)	(65,700)
Sale of Assets	-		-														-	-
Sales of Capital Assets	-		-														-	-
Sales of Intangibles	-		-														-	-
Other Source	-		-														-	-
Funded Cap Res - Established	-		-														-	-
Transfers	-		-														-	-
Transfers In	-		-														-	-
Revenue Total	(5,365,670)		(5,365,670)														(5,365,670)	(5,365,670)
Expense																		
Wages		32,135	32,135	271,718	107,203	378,921	737,776	446,431	89,374	1,273,581	477,075	1,180	478,255	95,981	95,981		2,258,873	2,258,873
Accrued Hourly		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Accrued Salary		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Leave		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other Earnings		725	725	6,129	1,403	7,532	3,925	504	2,016	6,445	6,801	-	6,801	1,818	1,818		23,321	23,321
Regular Earnings		31,410	31,410	265,589	105,800	371,389	733,851	445,927	87,358	1,267,136	470,274	1,180	471,454	94,163	94,163		2,235,552	2,235,552
WAGES DAILY ESTIMATE		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Benefits		21,748	21,748	125,243	36,737	161,979	373,057	224,444	46,999	644,501	259,951	556	260,508	51,805	51,805		1,140,541	1,140,541
Dental Fringe Ben		724	724	1,810	603	2,414	9,825	5,953	1,207	16,986	7,469	12	7,481	1,399	1,399		29,004	29,004
Disability Fringe Ben		158	158	1,347	312	1,659	3,623	2,095	437	6,155	2,352	7	2,359	470	470		10,801	10,801
Life Ins Fringe Ben		60	60	507	121	628	1,364	790	167	2,321	891	-	891	170	170		4,070	4,070
Medical Fringe Ben		11,322	11,322	28,306	9,435	37,742	133,511	83,810	18,871	236,192	102,089	181	102,269	21,414	21,414		408,940	408,940
Retirement Fringe Ben		5,554	5,554	59,342	13,252	72,594	134,299	77,146	15,463	226,908	88,450	204	88,654	16,597	16,597		410,307	410,307
Taxes		2,554	2,554	22,454	8,587	31,041	59,242	35,738	7,110	102,090	38,415	96	38,511	7,626	7,626		181,822	181,822
Unemployment Fringe Ben		497	497	4,407	1,683	6,090	11,624	7,013	1,392	20,029	7,538	24	7,562	1,494	1,494		35,672	35,672
Vision Fringe Ben		72	72	274	60	334	1,125	737	119	1,981	827	2	828	237	237		3,451	3,451
Work Comp Fringe Ben		807	807	6,795	2,683	9,478	18,444	11,162	2,233	31,839	11,921	31	11,952	2,399	2,399		56,475	56,475
Professional Services		175,275	175,275	40,200	12,000	52,200		40,000		40,000	15,000		15,000	78,000	78,000		360,475	360,475
Audit		9,275	9,275														9,275	9,275
Legal		156,000	156,000	15,000	12,000	27,000					15,000		15,000				198,000	198,000
Professional Consultants		10,000	10,000	25,200	-	25,200		40,000		40,000							153,200	153,200
Services & Supplies		160,021	160,021	15,900	65,000	80,900	77,036	365,817	25,630	468,483	87,126	21,475	108,601	78,000	78,000		870,923	870,923
Advertising - Paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Advertising - Trade		-	-	-	-	-	-	-	-	-	-	1,200	1,200	7,900	7,900		9,100	9,100
Banking Fees & Processing		-	-	-	-	-	36,000	-	-	36,000	-	-	-	-	-		36,000	36,000
BLDGS Maintenance Services		45,324	45,324	-	-	-	-	-	-	-	-	-	-	-	-		45,324	45,324
Community Relations		-	-	-	-	-	-	-	-	-	-	-	-	23,538	23,538		23,538	23,538
Computer & IT Small Equip		-	-	-	-	-	-	36,000	-	36,000	-	-	-	-	-		36,000	36,000
Computer License & Fees		445	445	-	-	19,300	271,277	-	-	290,577	-	-	-	7,480	7,480		298,502	298,502
Computer Supplies		-	-	-	-	-	3,000	-	-	3,000	-	-	-	-	-		3,000	3,000
Contractual Services		19,570	19,570	-	-	-	3,036	1,680	-	4,716	1,420	-	1,420	-	-		25,706	25,706
Dues & Subscriptions		2,120	2,120	-	9,000	9,000	2,350	900	-	3,250	5,305	-	5,305	-	-		19,675	19,675
Employee Assistance Program		-	-	-	-	-	-	-	-	-	3,859	-	3,859	-	-		3,859	3,859
Employee Recruit & Retain		900	900	-	-	-	1,900	2,400	300	4,600	35,893	9,500	45,393	-	-		50,893	50,893
Empowerment Costs		12,000	12,000	6,000	-	6,000	-	-	-	-	-	-	-	-	-		18,000	18,000
Fleet Maintenance Services		5,700	5,700	-	-	-	-	4,300	-	4,300	-	-	-	-	-		10,000	10,000
Fuel		-	-	-	-	-	720	-	-	720	-	-	-	-	-		720	720
Janitorial		7,700	7,700	-	-	-	-	-	-	-	-	-	-	-	-		7,700	7,700
Office Supplies		7,200	7,200	600	3,000	3,600	2,040	2,100	120	4,260	2,300	200	2,500	-	-		17,560	17,560
Operating		10,890	10,890	2,400	6,000	8,400	2,400	6,800	300	9,500	9,420	9,875	19,295	-	-		48,085	48,085
Over & (Short)		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Permits & Fees		24	24	-	-	-	-	-	-	-	-	-	-	-	-		24	24
Postage		5,700	5,700	-	-	-	-	200	-	200	475	-	475	-	-		6,375	6,375
Printing & Publishing		-	-	-	-	1,300	-	-	-	1,300	-	-	-	-	-		13,300	13,300
R& M General		33,208	33,208	-	-	-	-	-	-	-	-	-	-	12,000	12,000		33,208	33,208

Sum of Signed Requested Amount

	100		10 Total	11	11 Total	12			12 Total	13		13 Total	14	14 Total	100 Total	Grand Total	
	10																
	010	990		100	110	120	130	140		150	160		170	980			
R&M Corrective															-	-	
R&M Preventative															-	-	
Rental & Lease					35,000	35,000									35,000	35,000	
Safety								16,910	16,910						16,910	16,910	
Security	3,640	3,640													3,640	3,640	
Small Equipment						360			360						360	360	
Snow Removal	5,600	5,600													5,600	5,600	
Tools							1,440		1,440						1,440	1,440	
Training & Education				2,400	6,600	9,000	1,200	21,000	3,300	25,500	18,619	700	19,319	2,000	55,819	55,819	
Travel & Conferences				4,500	5,400	9,900	7,150	14,000	4,700	25,850	9,835		9,835		45,585	45,585	
Insurance	53,100	53,100													53,100	53,100	
General Liability	53,100	53,100													53,100	53,100	
Utilities	37,400	37,400	240		240	600	66,520	840	67,960	600		600	600	600	106,800	106,800	
Cable TV	1,680	1,680													1,680	1,680	
Electricity	10,000	10,000													10,000	10,000	
Heating	3,200	3,200													3,200	3,200	
Internet	3,420	3,420					61,600		61,600						65,020	65,020	
Telephone	12,000	12,000	240		240	600	4,920	840	6,360	600		600	600	600	19,800	19,800	
Trash	4,100	4,100													4,100	4,100	
Water & Sewer	3,000	3,000													3,000	3,000	
Capital Expend.	406,438	406,438													406,438	406,438	
Capital Expenditure	406,438	406,438													406,438	406,438	
Extraordinary	100,000	100,000													100,000	100,000	
Extraordinary Items - Settlement Expenditure	100,000	100,000													100,000	100,000	
Transfers	-	-													-	-	
Out	-	-													-	-	
Expense Total	986,117	986,117	453,301	220,940	674,240	1,188,469	1,143,212	162,843	2,494,525	839,752	23,211	862,964	279,304	-	279,304	5,297,150	
Grand Total	(5,365,670)	986,117	(4,379,553)	453,301	220,940	674,240	1,188,469	1,143,212	162,843	2,494,525	839,752	23,211	862,964	279,304	-	279,304	(68,520)

Sum of Signed Requested Amount

	200	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	970	990	25 Total	27	27 Total	28	28 Total	200 Total		
	200									200									380	990	990				
Revenue																									
Charges for Services	(5,194,289)						241,400	(203,400)	(5,156,289)	(6,944,482)	(20,000)							(203,400)	(7,167,882)	(324,500)	(324,500)	(134,505)	(134,505)	(12,783,176)	
Back Flow Tests	(120,000)								(120,000)															(120,000)	
Capital Improvement Monthly	(1,635,511)								(1,635,511)	(3,224,128)								(3,224,128)						(4,859,639)	
Capital Improvement Retro	(7,000)								(7,000)	(7,000)														(14,000)	
Defensible Space Charges							(100,200)		(100,200)															(100,200)	
Effluent Disposal Sales										(75,000)														(75,000)	
Fines & Penalties							(25,200)		(25,200)															(25,200)	
Fire Protection	(18,096)								(18,096)															(18,096)	
Hunting Fees											(20,000)													(20,000)	
Inspection/Plan Fees							(40,000)		(40,000)															(40,000)	
Interfund Revenue Transfers							406,800	(203,400)	203,400									(203,400)	(203,400)					-	
Misc- Water Rights																								-	
Other Sewer										(15,000)														(15,000)	
Other Water	(28,800)								(28,800)															(28,800)	
Sewer Base										(2,349,214)														(2,349,214)	
Sewer Connection										(31,500)														(31,500)	
Sewer Consumption										(1,242,640)														(1,242,640)	
Tier 1	(194,480)								(194,480)															(194,480)	
Tier 2	(84,112)								(84,112)															(84,112)	
Water Base	(1,600,000)								(1,600,000)															(1,600,000)	
Water Connection	(20,000)								(20,000)															(20,000)	
Water Consumption	(1,486,290)								(1,486,290)															(1,486,290)	
Franchise Fee																					(324,500)	(324,500)		(324,500)	
Service & User Fees																						(134,505)	(134,505)	(324,505)	
Interfund							(241,400)		(241,400)															(241,400)	
Snow Removal Fees							(100,100)		(100,100)															(100,100)	
Work Order Charges Labor							(120,000)		(120,000)															(120,000)	
Work Order Chgs Eq & Materials							(21,300)		(21,300)															(21,300)	
Invest Inc.								(1,500)	(1,500)															(1,500)	
Investment Earnings								(1,500)	(1,500)															(1,500)	
Capital Grants																									
Capital Grants																									
Sale of Assets																									
Sales of Capital Assets																									
Other Source								(126,500)	(126,500)															(126,500)	
Funded Cap Res - Established								(126,500)	(126,500)															(126,500)	
Operating Grants																									
Other Operating Grants																									
Operating Grants - State																									
Transfers																									
In																									
Revenue Total	(5,194,289)								(331,400)	(5,525,689)	(6,944,482)	(20,000)							(669,400)	(7,633,882)	(324,500)	(324,500)	(165,505)	(165,505)	(13,649,576)
Expense																									
Wages		42,947	156,536	274,787	357,721	185,854		325,015	1,342,860		16,017	245,635	478,740	413,430	79,658			288,460	1,521,940	116,583	116,583	56,284	56,284	3,037,668	
Accrued Hourly																									
Accrued Salary																									
Leave																									
Other Earnings		289	973	7,735	36,338	3,025		2,180	50,540		3,779	35,106	15,535	1,302				2,180	57,902	1,088	1,088	713	713	110,243	
Regular Earnings		42,658	155,563	336,204	321,383	182,829		322,835	1,361,472		16,017	241,856	512,786	397,895	78,356			286,280	1,533,190	115,495	115,495	55,571	55,571	3,065,728	
Salary Savings from Vacant Positions				(69,152)					(69,152)				(69,152)							(69,152)					(138,303)
WAGES DAILY ESTIMATE																									
Benefits		23,239	79,047	167,848	195,059	95,575		159,478	720,247		4,806	134,635	284,113	214,657	40,972			142,678	821,861	58,802	58,802	30,737	30,737	1,631,646	
Dental Fringe Ben		712	2,119	4,141	5,888	2,635		3,948	19,443			3,984	7,677	6,022	1,129			3,580	22,392	1,610	1,610	966	966	44,411	
Disability Fringe Ben		205	786	1,711	1,781	925		1,629	7,037		80	1,218	2,720	2,055	393			1,444	7,910	575	575	278	278	15,800	
Life Ins Fringe Ben		72	310	643	678	345		624	2,672		30	470	1,024	778	152			557	3,011	216	216	107	107	6,006	
Medical Fringe Ben		9,563	29,707	58,100	80,332	36,889		54,628	269,219			56,504	109,228	83,076	15,810			49,213	313,831	22,014	22,014	12,764	12,764	617,829	
Retirement Fringe Ben		7,433	27,072	61,292	62,653	32,161		58,865	249,476		2,772	42,493	96,581	72,285	13,786			52,541	280,458	20,172	20,172	9,743	9,743	559,849	
Taxes		3,416	12,462	27,512	28,526	14,788		26,080	112,784		1,273	19,547	43,734	32,953	6,338			23,168	127,013	9,278	9,278	4,480	4,480	253,555	
Unemployment Fringe Ben		676	2,447	5,389	5,600	2,892		5,110	22,114		250	3,845	8,591	6,459	1,246			4,540	24,931	1,820	1,820	884	884	49,749	
Vision Fringe Ben		84	228	452	648	291		468	2,172			426	837	689	125			419	2,495	196	196	112	112	4,975	
Work Comp Fringe Ben		1,078	3,917	8,607	8,952	4,649		8,126	35,329		401	6,148	13,721	10,340	1,993			7,216	39,819	2,921	2,921	1,403	1,403	79,472	
Professional Services								87,850	87,850									94,200	94,200					182,050	
Audit								5,850	5,850										11,200	11,200					17,050
Legal								12,000	12,000										13,000	13,000					25,000
Professional Consultants								70,000	70,000										70,000	70,000					140,000
Services & Supplies		15,000	128,200	265,468	299,800	36,410	327,216	33,180	1,105,274		29,900	205,300	428,547	130,280				3,480	797,507						

Sum of Signed Requested Amount

	320										31 Total										32										320 Total
	31	400	410	420	430	440	450	460	520	530	960	970	980	990	400	410	420	430	440	450	460	530	960	970	980	990	32 Total				
Permits & Fees				388						2,800	-			3,188			488				119					-	607	3,795			
Postage														50			50											50			
R & M General			900	4,055	-					200				6,000	11,155	1,680	7,555				138					3,600	12,973	24,128			
R&M Corrective																															
R&M Preventative																															
Rental & Lease				1,500										1,750	3,250		1,500	30,401									31,901	35,151			
Safety														1,960	1,960										300	300	2,260				
Security				1,360		4,080								3,180	8,620		672								4,812	5,484	14,104				
Small Equipment				2,100	2,000					2,000					6,100		1,000				1,500						2,500	8,600			
Snow Removal				3,600											3,600		3,300										3,300	6,900			
Training & Education				2,150										250	2,825		450										450	3,275			
Travel & Conferences				2,500				425						3,725	8,625										100	100	8,725				
Uniforms			2,200	3,000		2,200				800	2,000			350	10,550	1,000	1,300	2,000			500				200	5,000	15,550				
Discounts Earned								(4,815)							(4,815)													(4,815)			
Employee Discounts																															
Customer Service Discounts																															
Insurance														75,180	75,180											17,280	17,280	92,460			
General Liability														75,180	75,180											17,280	17,280	92,460			
Work Comp Excess Liability																															
Utilities			600	165,820		10,700	660	1,800		18,820	-			32,140	230,540	1,700	72,500				2,460					11,440	88,100	318,640			
Cable TV				1,320				1,800		1,800					4,920		1,100										1,100	6,020			
Electricity				9,400		8,000				3,500				6,000	26,900		3,200				500				1,700	5,400	32,300				
Heating				3,400		2,700								10,500	16,600		3,200								3,400	6,600	23,200				
Internet														3,600	3,600												3,600				
Telephone			600	3,600			660			7,320				9,240	21,420	600	2,100				960				1,140	4,800	26,220				
Trash				16,700						6,200					22,900		6,000										6,000	28,900			
Water & Sewer				131,400										2,800	134,200		58,000				1,000				5,200	64,200	198,400				
Cost of Goods Sold								333,040		230,400	-				563,440						66,000	39,100				105,100	668,540				
Merchandise for resale								321,000							321,000						63,000					63,000	384,000				
Freight on Inventory Purchases								12,040							12,040						3,000					3,000	15,040				
Food									148,200						148,200							22,700				22,700	170,900				
Food Waste & Employee Meals									4,600						4,600							600				600	5,200				
Beer									31,800						31,800							8,800				8,800	40,600				
Wine									19,100						19,100							2,200				2,200	21,300				
Liquor									26,700						26,700							4,800				4,800	31,500				
Central Services Cost														202,628	202,628											68,781	68,781	271,409			
Central Services Cost Allocation														202,628	202,628											68,781	68,781	271,409			
Capital Expend.														476,880	476,880											688,900	688,900	1,165,780			
Capital Improvements														476,880	476,880											688,900	688,900	1,165,780			
Debt Service														183,519	183,519												183,519				
Interest														6,124	6,124												6,124				
Principal														177,395	177,395												177,395				
Expense Total			241,249	1,086,390	68,305	171,215	301,568	442,841	-	735,261	-	-	69,954	1,274,820	4,391,603	-	134,795	447,961	-	136,520	89,303	98,332	104,257	-	-	37,318	886,770	1,935,256	6,326,860		
Grand Total			(1,863,375)	241,249	1,086,390	(164,645)	171,215	301,568	(36,859)	-	(21,539)	-	69,954	202,780	(13,262)	(708,171)	134,795	447,961	-	136,520	89,303	(6,368)	(25,693)	-	-	37,318	(105,666)	0	(13,261)		

Sum of Signed Requested Amount

	330						330 Total
	33						
	500	510	530	970	980	33 Total	
Revenue							
Charges for Services	(370,433)	(71,687)	(1,356,600)			(1,798,720)	(1,798,720)
Rental Income	(719,575)	(169,900)				(889,475)	(889,475)
Service & User Fees	(26,700)	(300)				(27,000)	(27,000)
Parcel Owner Allowances	-	-				-	-
Charitable Allowances	155,192	15,525				170,717	170,717
Employee Allowances	-	-				-	-
Promotional Discounts	97,331	30,068				127,399	127,399
Promotional Allowances						-	-
Food Sales			(958,300)			(958,300)	(958,300)
Beer Sales			(85,100)			(85,100)	(85,100)
Wine Sales			(168,800)			(168,800)	(168,800)
Liquor Sales			(157,100)			(157,100)	(157,100)
Inter-District Program Allowan	123,319	52,920				176,239	176,239
Inter-District Program Allowances			12,700			12,700	12,700
Facility Fee	-	-				-	-
Sale of Assets	-	-				-	-
Sales of Capital Assets	-	-				-	-
Other Source	-	-				-	-
Funded Cap Res - Established	-	-				-	-
Transfers	(342,591)	-				(342,591)	(342,591)
In	(342,591)	-				(342,591)	(342,591)
Revenue Total	(713,024)	(71,687)	(1,356,600)			(2,141,311)	(2,141,311)
Expense							
Wages	71,530	-	410,346	17,909		499,785	499,785
Accrued Hourly	-	-				-	-
Accrued Salary	-	-				-	-
Leave	-	-				-	-
Other Earnings	1,830		10,196	193		12,219	12,219
Regular Earnings	69,700		400,150	17,716		487,566	487,566
WAGES DAILY ESTIMATE	-	-				-	-
Benefits	30,245		173,110	9,326		212,682	212,682

Sum of Signed Requested Amount

	330					330 Total	
	33		33 Total				
	500	510	530	970	980		
Dental Fringe Ben	614				224	838	838
Disability Fringe Ben	329				120	449	449
Life Ins Fringe Ben	178				96	274	274
Medical Fringe Ben	9,025				2,962	11,987	11,987
Retirement Fringe Ben	11,441				3,200	14,641	14,641
Taxes	5,677		43,752		1,442	50,871	50,871
Unemployment Fringe Ben	1,115				281	1,396	1,396
Vision Fringe Ben	82				26	108	108
Work Comp Fringe Ben	1,784				975	2,759	2,759
Retirement Fringe Benefits			38,595			38,595	38,595
Medical Fringe Benefits			59,707			59,707	59,707
Dental Fringe Benefits			4,407			4,407	4,407
Vision Fringe Benefits			526			526	526
Life Ins Fringe Benefits			391			391	391
Disability Fringe Benefits			1,099			1,099	1,099
Unemployment fringe Benefits			8,581			8,581	8,581
Work comp Fringe Benefits			16,052			16,052	16,052
Professional Services	1,170					1,170	1,170
Audit	1,170					1,170	1,170
Services & Supplies	210,353	72,759	114,526	-	32,094	429,732	429,732
Advertising - Paid					30,000	30,000	30,000
Banking Fees & Processing			39,130			39,130	39,130
BLDGS Maintenance Services	105,998	31,254	18,996			156,248	156,248
Computer & IT Small Equip	2,400					2,400	2,400
Computer License & Fees	6,660				94	6,754	6,754
Computer Supplies	100					100	100
Contractual Services	5,680	-			-	5,680	5,680
Dues & Subscriptions					-	-	-
Employee Recruit & Retain	1,500	-			-	1,500	1,500
Fleet Maintenance Services	4,736	-			-	4,736	4,736
Fuel	2,400	120				2,520	2,520
Janitorial	25,000	5,000				30,000	30,000

Sum of Signed Requested Amount

	330		33			33 Total	330 Total
	500	510	530	970	980		
Office Supplies	1,500		700			2,200	2,200
Operating Over & (Short)	19,731	1,100	44,200		2,000	67,031	67,031
Permits & Fees	2,412	1,350				3,761	3,761
Postage	145					145	145
R& M General	2,000	22,855				24,855	24,855
R&M Corrective			2,400			2,400	2,400
R&M Preventative	-	2,000				2,000	2,000
Security	2,572	3,080				5,652	5,652
Small Equipment	-	-	5,000			5,000	5,000
Snow Removal	16,100	6,000				22,100	22,100
Training & Education	770					770	770
Travel & Conferences	8,350					8,350	8,350
Uniforms	2,300		3,000			5,300	5,300
Customer Service Discounts	-					-	-
Communications & computer small equipment						-	-
Employee Recruitment & Retention			900			900	900
R&M General			200			200	200
Insurance	11,220	600				11,820	11,820
General Liability	11,220	600				11,820	11,820
Utilities	32,220	4,000	19,500			55,720	55,720
Electricity	12,500	1,000	5,000			18,500	18,500
Heating	10,500	800				11,300	11,300
Internet	2,100					2,100	2,100
Telephone	1,920		600			2,520	2,520
Trash			13,900			13,900	13,900
Water & Sewer	5,200	2,200				7,400	7,400
Cost of Goods Sold			429,400			429,400	429,400
Food			287,500			287,500	287,500
Food Waste & Employee Meals			20,000			20,000	20,000
Beer			21,400			21,400	21,400
Wine			67,300			67,300	67,300

Sum of Signed Requested Amount

	330		33				33 Total	330 Total
	500	510	530	970	980			
Liquor				33,200		33,200	33,200	
Central Services Cost	93,713					93,713	93,713	
Central Services Cost Allocation	93,713					93,713	93,713	
Capital Expend.	70,000	97,400				167,400	167,400	
Capital Improvements	70,000	97,400				167,400	167,400	
Debt Service	175,112	79				175,191	175,191	
Interest	5,844	3				5,847	5,847	
Principal	169,268	76				169,344	169,344	
Expense Total	695,564	174,838	1,146,882	-	59,329	2,076,613	2,076,613	
Grand Total	(17,460)	103,151	(209,718)	-	59,329	(64,698)	(64,698)	

Sum of Signed Requested Amount

	340																34 Total	36	36 Total	340 Total		
	34		450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990	530			
Advertising - Paid																	195,000		195,000		195,000	
Advertising - Trade																	2,000		2,000		2,000	
Banking Fees & Processing					22,905													187,000	209,905	7,109	7,109	217,014
BLDGS Maintenance Services					28,718										84,688				113,406			113,406
Chemical					6,400														6,400			6,400
Community Relations					-												26,000		26,000			26,000
Computer & IT Small Equip					1,000	3,800						2,500	3,200			2,000	6,000		18,500			18,500
Computer License & Fees					7,000			9,500									55,000	39,240	110,740	1,260	1,260	112,000
Contractual Services					-	7,750		-	-	-	120	180	60			90		3,100	11,300			11,300
Dues & Subscriptions					-			1,500			1,170	360					2,000	10,302	15,332			15,332
Employee Recruit & Retain					2,000			880			3,600	4,100	1,000				500	22,475	34,555	200	200	34,755
Fleet Maintenance Services	243,180				-			-			-					38,700			281,880			281,880
Fuel	30,000						1,200	72,000									15,600		118,800			118,800
Janitorial																	31,539		31,539			31,539
Office Supplies					1,000													2,000	3,000	475	475	3,475
Operating	3,396	3,900	78,500		23,200	21,595	25,210	-	13,000	25,670	21,900	19,000	35,700	4,000	18,000	8,004		301,075	22,300	22,300		323,375
Over & (Short)																						
Permits & Fees					2,700			200									118	51,596	54,614	900	900	55,514
Postage																	4,500	435	4,935			4,935
R& M General				200			81,500	44,700	-	4,000								6,000	136,400	200	200	136,600
R&M Corrective																						
R&M Preventative															4,500				4,500			4,500
Rental & Lease								8,000							7,800	39,900			55,700			55,700
Safety						4,400			2,700						300			1,000	8,400			8,400
Security															7,500				7,500	480	480	7,980
Small Equipment				7,000			11,150				3,800	25,800							47,750	1,500	1,500	49,250
Snow Removal																	47,600		47,600			47,600
Training & Education		350								2,600	840								3,790	1,500	1,500	5,290
Travel & Conferences					3,190	2,000								200	8,900		10,000		24,290			24,290
Uniforms				2,500														34,800	37,300	1,500	1,500	38,800
Discounts Earned																						
Employee Discounts																						
Customer Service Discounts																						
District Program Discounts																						
Insurance																		212,700	212,700			212,700
General Liability																		212,700	212,700			212,700
Utilities	16,020	2,250	38,900		1,680	53,400	373,320		360	120	360	240	100,440	390	11,280	16,560		615,320	4,740	4,740		620,060
Cable TV			2,640															2,640	2,640	2,640		5,280
Electricity	9,600		4,800			52,200	284,400								40,000				391,000			391,000
Heating	6,300		6,100												28,600				41,000	2,100	2,100	43,100
Internet																390		3,480	3,870			3,870
Telephone	120		8,460		1,680	1,200	120		360	120	360	240	1,140				11,280	13,080	38,160			38,160
Trash		2,250	15,500																35,750			35,750
Water & Sewer			1,400				88,800												102,900			102,900
Cost of Goods Sold			411,900																411,900	117,200	117,200	529,100
Food			304,500																304,500	80,400	80,400	384,900
Food Waste & Employee Meals			18,500																18,500	3,100	3,100	21,600
Beer			48,800																48,800	21,100	21,100	69,900
Wine			15,600																15,600	3,200	3,200	18,800
Liquor			24,500																24,500	9,400	9,400	33,900
Central Services Cost																		443,622	443,622			443,622
Central Services Cost Allocation																			443,622	443,622		443,622
Capital Expend.																			1,329,250	1,329,250		1,329,250
Capital Improvements																			1,329,250	1,329,250		1,329,250
Debt Service																			19,553	19,553		19,553
Interest																			653	653		653
Principal																			18,900	18,900		18,900
Transfers																						
Out																						
Expense Total	292,596	85,552	1,005,077			335,746	941,063	1,021,183		238,937	365,672	446,864	284,432	689,157	113,768	538,548	2,876,761	9,235,356	278,750	278,750		9,514,106

Sum of Signed Requested Amount

	340	34	450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990	34 Total	36	36 Total	340 Total
Grand Total	292,596	70,567	(285,323)	(6,241,756)	335,746	941,063	1,021,183	-	238,937	(462,528)	(479,394)	(854,968)	689,157	(232,633)	538,548	3,043,111	(1,385,693)	(121,751)	(121,751)	(121,751)	(1,507,443)	

Sum of Signed Requested Amount

	350						350 Total
	46				46 Total	48	
	810	811	820	831			
Revenue							
Charges for Services		(79,950)	(45,000)	(36,100)	(161,050)	(970,604)	(1,131,654)
Rental Income						(3,000)	(3,000)
Service & User Fees						(10,350)	(10,350)
Admissions & Fees			(30,000)		(30,000)	(805,000)	(835,000)
Parcel Owner Allowances		-	-		-	-	-
Employee Allowances		-	-		-	1,300	1,300
Promotional Discounts						1,800	1,800
Sponsorships		(2,500)			(2,500)	(1,200)	(3,700)
Personal Services						(66,000)	(66,000)
Merchandise Sales						(25,820)	(25,820)
Food Sales						(19,400)	(19,400)
Program Registration		(77,450)	(15,000)	(36,100)	(128,550)	(34,934)	(163,484)
Scholarship Allowances		-			-	-	-
Personal Services Contracts						-	-
Personal Services Contract						(8,000)	(8,000)
Facility Fee	-	-	-		-	(1,304,277)	(1,304,277)
Sale of Assets							
Sales of Capital Assets						-	-
Other Source							
Funded Cap Res - Established						-	-
Operating Grants			(17,000)		(17,000)		(17,000)
Operating Grants - County			(17,000)		(17,000)		(17,000)
Transfers						(830,229)	(830,229)
In						(830,229)	(830,229)
Revenue Total	-	(79,950)	(62,000)	(36,100)	(178,050)	(3,105,110)	(3,283,160)
Expense							
Wages		154,849	176,306	15,962	347,117	784,817	1,131,934
Accrued Hourly		-	-	-	-	-	-
Accrued Salary		-	-	-	-	-	-
Leave		-	-	-	-	-	-
Other Earnings		27,641	4,916	36	32,593	89,491	122,084

Sum of Signed Requested Amount

	350		46 Total			48	350 Total
	46						
	810	811	820	831			
Regular Earnings		127,208	171,390	15,926	314,524	695,326	1,009,850
WAGES DAILY ESTIMATE		-	-	-	-	-	-
Benefits		56,046	51,217	4,666	111,929	226,640	338,569
Dental Fringe Ben		1,661	917	111	2,690	4,997	7,686
Disability Fringe Ben		367	457	24	848	1,575	2,423
Life Ins Fringe Ben		156	158	19	333	593	926
Medical Fringe Ben		22,181	13,287	1,497	36,965	70,110	107,076
Retirement Fringe Ben		13,162	16,083	1,119	30,364	55,292	85,656
Taxes		12,089	13,771	1,247	27,107	61,082	88,189
Unemployment Fringe Ben		2,370	2,446	243	5,059	11,997	17,056
Vision Fringe Ben		195	121	13	329	603	931
Work Comp Fringe Ben		3,866	3,977	392	8,235	20,391	28,626
Professional Services						5,850	5,850
Audit						5,850	5,850
Services & Supplies		12,920	40,210	2,750	55,880	536,075	591,955
Advertising - Paid			310		310	3,300	3,610
Banking Fees & Processing						27,475	27,475
BLDGS Maintenance Services						146,369	146,369
Chemical						15,560	15,560
Computer & IT Small Equip						1,000	1,000
Computer License & Fees						72	72
Computer Supplies						2,000	2,000
Contractual Services		-	-	-	-	10,890	10,890
Dues & Subscriptions		120	50		170	3,125	3,295
Employee Recruit & Retain		100	200	-	300	5,600	5,900
Fleet Maintenance Services		1,000	8,900		9,900	16,290	26,190
Fuel			3,960		3,960	7,200	11,160
Janitorial						81,530	81,530
Office Supplies						-	-
Operating		11,300	10,300	2,750	24,350	104,334	128,684
Over & (Short)			-		-	-	-
Permits & Fees						2,600	2,600

Sum of Signed Requested Amount

	350		46		46 Total	48	350 Total
	810	811	820	831			
Postage						1,350	1,350
Printing & Publishing			100		100		100
R& M General						64,500	64,500
R&M Preventative			-		-	400	400
Rental & Lease			15,490		15,490		15,490
Security						4,900	4,900
Small Equipment						2,900	2,900
Snow Removal						10,500	10,500
Training & Education			500		500	12,620	13,120
Travel & Conferences		400			400	300	700
Uniforms		-	400		400	11,260	11,660
Insurance			-		-	55,920	55,920
General Liability			-		-	55,920	55,920
Utilities		720	1,080		1,800	142,640	144,440
Cable TV						5,400	5,400
Electricity						63,300	63,300
Heating						35,200	35,200
Internet						3,480	3,480
Telephone		720	1,080		1,800	7,860	9,660
Trash						6,700	6,700
Water & Sewer						20,700	20,700
Cost of Goods Sold				10,320	10,320	41,060	51,380
Merchandise for resale						16,895	16,895
Food						13,095	13,095
Personal Services Contracts				10,320	10,320	11,070	21,390
Central Services Cost						130,014	130,014
Central Services Cost Allocation						130,014	130,014
Capital Expend.						828,000	828,000
Capital Improvements						828,000	828,000
Debt Service						2,229	2,229
Interest						74	74
Principal						2,155	2,155

Sum of Signed Requested Amount

	350				46 Total	48	350 Total
	46						
	810	811	820	831			
Expense Total		224,535	268,813	33,698	527,046	2,753,245	3,280,291
Grand Total	-	144,585	206,813	(2,402)	348,996	(351,865)	(2,869)

Sum of Signed Requested Amount	360	Grand Total
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Revenue		
Charges for Services	270,000	270,000
Service & User Fees	(27,000)	(27,000)
Punch Cards Utilized	297,000	297,000
Facility Fee	(4,134,312)	(4,134,312)
Invest Inc.	(15,000)	(15,000)
Investment Earnings	(15,000)	(15,000)
Sale of Assets	-	-
Sales of Capital Assets	-	-
Sales of Intangibles	-	-
Other Source	-	-
Funded Cap Res - Established	-	-
Transfers	-	-
In	-	-
Revenue Total	(3,879,312)	(3,879,312)

Expense		
Wages	157,000	157,000
Accrued Hourly	-	-
Accrued Salary	-	-
Leave	-	-
Other Earnings	2,204	2,204
Regular Earnings	154,796	154,796
WAGES DAILY ESTIMATE	-	-
Benefits	56,983	56,983
Dental Fringe Ben	1,286	1,286
Disability Fringe Ben	513	513
Life Ins Fringe Ben	164	164
Medical Fringe Ben	18,402	18,402
Retirement Fringe Ben	17,498	17,498
Taxes	12,309	12,309
Unemployment Fringe Ben	2,421	2,421
Vision Fringe Ben	165	165

Sum of Signed Requested Amount

	360	Grand Total
Work Comp Fringe Ben	4,226	4,226
Professional Services	-	-
Professional Consultants	-	-
Services & Supplies	79,068	79,068
Advertising - Paid	12,000	12,000
Computer License & Fees	24,068	24,068
Computer Supplies	-	-
Contractual Services	10,000	10,000
Dues & Subscriptions	-	-
Employee Recruit & Retain	3,000	3,000
Fleet Maintenance Services	-	-
Office Supplies	1,000	1,000
Operating	3,000	3,000
Over & (Short)	-	-
Postage	-	-
Printing & Publishing	24,000	24,000
R&M Preventative	-	-
Security	-	-
Travel & Conferences	2,000	2,000
Utilities	8,604	8,604
Telephone	8,604	8,604
Central Services Cost	17,587	17,587
Central Services Allocation Cs	17,587	17,587
Defensible Space	100,000	100,000
Defensible Space Costs	100,000	100,000
Capital Expend.	-	-
Capital Improvements	-	-
Transfers	3,427,708	3,427,708
Out	3,427,708	3,427,708
Expense Total	3,846,950	3,846,950
Grand Total	(32,362)	(32,362)

Sum of Signed Requested Amount

360

Grand Total

Sum of Signed Requested Amount

360

Grand Total

Sum of Signed Requested Amount			
	370 43	370 Total	Grand Total
Revenue			
Charges for Services	(60,615)	(60,615)	(60,615)
Rental Income	(60,615)	(60,615)	(60,615)
Parcel Owner Allowances	-	-	-
Employee Allowances	-	-	-
Facility Fee	(672,646)	(672,646)	(672,646)
Interfund	(84,926)	(84,926)	(84,926)
Interfund Services Operations	(84,926)	(84,926)	(84,926)
Capital Grants	-	-	-
Capital Grants	-	-	-
Sale of Assets	-	-	-
Sales of Capital Assets	-	-	-
Other Source	(75,000)	(75,000)	(75,000)
Funded Cap Res - Established	(75,000)	(75,000)	(75,000)
Operating Grants	(17,800)	(17,800)	(17,800)
Other	-	-	-
Intergovernmental	(17,800)	(17,800)	(17,800)
Misc. Rev.	(12,100)	(12,100)	(12,100)
Transfers	(307,172)	(307,172)	(307,172)
In	(307,172)	(307,172)	(307,172)
Revenue Total	(1,230,259)	(1,230,259)	(1,230,259)
Expense			
Wages	358,400	358,400	358,400
Accrued Hourly	-	-	-
Accrued Salary	-	-	-
Leave	-	-	-
Other Earnings	10,043	10,043	10,043
Regular Earnings	348,357	348,357	348,357
WAGES DAILY ESTIMATE	-	-	-
Benefits	88,307	88,307	88,307
Dental Fringe Ben	1,459	1,459	1,459
Disability Fringe Ben	585	585	585

Sum of Signed Requested Amount

	370	370 Total	Grand Total
	43		
Life Ins Fringe Ben	216	216	216
Medical Fringe Ben	23,541	23,541	23,541
Retirement Fringe Ben	20,130	20,130	20,130
Taxes	27,792	27,792	27,792
Unemployment Fringe Ben	5,447	5,447	5,447
Vision Fringe Ben	171	171	171
Work Comp Fringe Ben	8,966	8,966	8,966
Professional Services	1,170	1,170	1,170
Audit	1,170	1,170	1,170
Services & Supplies	314,953	314,953	314,953
BLDGS Maintenance Services	64,468	64,468	64,468
Computer License & Fees	2,285	2,285	2,285
Contractual Services	14,328	14,328	14,328
Dues & Subscriptions	962	962	962
Employee Recruit & Retain	1,100	1,100	1,100
Fleet Maintenance Services	60,940	60,940	60,940
Fuel	13,300	13,300	13,300
Operating	70,776	70,776	70,776
Over & (Short)	-	-	-
Permits & Fees	438	438	438
R& M General	43,638	43,638	43,638
R&M Corrective	-	-	-
R&M Preventative	4,000	4,000	4,000
Rental & Lease	7,659	7,659	7,659
Security	16,260	16,260	16,260
Small Equipment	4,150	4,150	4,150
Snow Removal	2,600	2,600	2,600
Training & Education	3,050	3,050	3,050
Travel & Conferences	-	-	-
Uniforms	5,000	5,000	5,000
Discounts Earned	-	-	-
Insurance	13,320	13,320	13,320

Sum of Signed Requested Amount

	370 43	370 Total	Grand Total
General Liability	13,320	13,320	13,320
Utilities	96,360	96,360	96,360
Electricity	12,000	12,000	12,000
Heating	2,800	2,800	2,800
Telephone	12,660	12,660	12,660
Trash	29,600	29,600	29,600
Water & Sewer	39,300	39,300	39,300
Central Services Cost	50,007	50,007	50,007
Central Services Cost Allocation	50,007	50,007	50,007
Capital Expend.	304,200	304,200	304,200
Capital Improvements	304,200	304,200	304,200
Debt Service	2,972	2,972	2,972
Interest	99	99	99
Principal	2,873	2,873	2,873
Expense Total	1,229,689	1,229,689	1,229,689
Grand Total	(570)	(570)	(570)

Sum of Signed Requested Amount

**370
43**

370 Total

Grand Total

Sum of Signed Requested Amount	380 45	380 Total	Grand Total
Revenue			
Charges for Services	(141,351)	(141,351)	(141,351)
Passes	(56,929)	(56,929)	(56,929)
Admissions & Fees	(12,055)	(12,055)	(12,055)
Parcel Owner Allowances	-	-	-
Employee Allowances	400	400	400
Promotional Discounts	3,700	3,700	3,700
Sponsorships	(500)	(500)	(500)
Personal Services	(27,791)	(27,791)	(27,791)
Merchandise Sales	(14,215)	(14,215)	(14,215)
Beer Sales	(8,426)	(8,426)	(8,426)
Wine Sales	(1,425)	(1,425)	(1,425)
Liquor Sales	(714)	(714)	(714)
Program Registration	(23,396)	(23,396)	(23,396)
Facility Fee	(114,842)	(114,842)	(114,842)
Sale of Assets	-	-	-
Sales of Capital Assets	-	-	-
Other Source	-	-	-
Funded Cap Res - Established	-	-	-
Transfers	(6,291)	(6,291)	(6,291)
In	(6,291)	(6,291)	(6,291)
Revenue Total	(262,484)	(262,484)	(262,484)
Expense			
Wages	121,541	121,541	121,541
Accrued Hourly	-	-	-
Accrued Salary	-	-	-
Leave	-	-	-
Other Earnings	29,993	29,993	29,993
Regular Earnings	91,548	91,548	91,548
WAGES DAILY ESTIMATE	-	-	-
Benefits	24,012	24,012	24,012
Dental Fringe Ben	336	336	336

Sum of Signed Requested Amount

	380 45	380 Total	Grand Total
Disability Fringe Ben	115	115	115
Life Ins Fringe Ben	42	42	42
Medical Fringe Ben	4,655	4,655	4,655
Retirement Fringe Ben	4,577	4,577	4,577
Taxes	9,384	9,384	9,384
Unemployment Fringe Ben	1,820	1,820	1,820
Vision Fringe Ben	42	42	42
Work Comp Fringe Ben	3,042	3,042	3,042
Professional Services	585	585	585
Audit	585	585	585
Services & Supplies	68,367	68,367	68,367
Advertising - Paid	1,000	1,000	1,000
BLDGS Maintenance Services	26,375	26,375	26,375
Computer License & Fees	27	27	27
Contractual Services	120	120	120
Dues & Subscriptions	500	500	500
Employee Recruit & Retain	500	500	500
Fleet Maintenance Services	-	-	-
Operating	21,250	21,250	21,250
Over & (Short)	-	-	-
Permits & Fees	377	377	377
Postage	100	100	100
R& M General	16,200	16,200	16,200
R&M Preventative	-	-	-
Security	1,068	1,068	1,068
Training & Education	250	250	250
Uniforms	600	600	600
District Program Discounts	-	-	-
Insurance	3,540	3,540	3,540
General Liability	3,540	3,540	3,540
Utilities	8,410	8,410	8,410
Cable TV	450	450	450

Sum of Signed Requested Amount	380 45	380 Total	Grand Total
Electricity	2,200	2,200	2,200
Telephone	60	60	60
Water & Sewer	5,700	5,700	5,700
Cost of Goods Sold	9,935	9,935	9,935
Merchandise for resale	7,108	7,108	7,108
Beer	2,107	2,107	2,107
Wine	570	570	570
Liquor	150	150	150
Central Services Cost	13,115	13,115	13,115
Central Services Cost Allocation	13,115	13,115	13,115
Capital Expend.	5,000	5,000	5,000
Capital Improvements	5,000	5,000	5,000
Debt Service	1,291	1,291	1,291
Interest	44	44	44
Principal	1,247	1,247	1,247
Expense Total	255,796	255,796	255,796
Grand Total	(6,688)	(6,688)	(6,688)

Sum of Signed Requested Amount

380
45

380 Total

Grand Total

Sum of Signed Requested Amount

	390													390 Total
	38	38 Total	39										39 Total	
	530		530	710	730	740	750	760	770	780	850	990		
Revenue														
Charges for Services	(169,900)	(169,900)	(169,900)					(15,510)	(31,490)		(26,000)	(479,700)	(722,600)	(892,500)
Rental Income	-	-	-											
Admissions & Fees												(175,700)	(175,700)	(175,700)
Parcel Owner Allowances	300	300	300									(907,000)	(907,000)	(907,000)
Employee Allowances	2,800	2,800	2,800										300	600
Promotional Allowances	-	-	-										2,800	5,600
Personal Services													-	-
Food Sales	(173,000)	(173,000)	(173,000)										-	-
Beer Sales	-	-	-										(173,000)	(346,000)
Wine Sales	-	-	-										-	-
Liquor Sales	-	-	-										-	-
Inter-District Program Allowances	-	-	-										-	-
Concessions													-	-
Program Registration								(15,510)	(31,490)				(47,000)	(47,000)
Scholarship Allowances											(26,000)		(26,000)	(26,000)
Punch Cards Utilized													-	-
Facility Fee												603,000	603,000	603,000
Invest Inc.												(1,394,640)	(1,394,640)	(1,394,640)
Investment Earnings												(5,625)	(5,625)	(5,625)
Capital Grants												(5,625)	(5,625)	(5,625)
Capital Grants												-	-	-
Sale of Assets	-	-	-									-	-	-
Sales of Capital Assets	-	-	-									-	-	-
Other Source													-	-
Funded Cap Res - Established												(4,335,212)	(4,335,212)	(4,335,212)
Transfers													(4,335,212)	(4,335,212)
In													-	-
Revenue Total	(169,900)	(169,900)	(169,900)					(15,510)	(31,490)		(26,000)	(6,215,177)	(6,458,077)	(6,627,977)
Expense														
Wages	44,631	44,631	43,544	214,181	-	-	-	-	-	345,543	254,081	15,537	872,886	917,517
Accrued Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Salary														
Leave														
Other Earnings	1,465	1,465	1,428	3,413						9,651	5,953	127	20,572	22,037
Regular Earnings	43,166	43,166	42,116	210,768						335,892	248,128	15,410	852,314	895,480
WAGES DAILY ESTIMATE	-	-	-	-						-	-	-	-	-
Benefits	9,591	9,591	9,464	42,760						92,041	70,995	8,515	223,775	233,367
Dental Fringe Ben				882						1,580	1,431	224	4,117	4,117
Disability Fringe Ben				107						673	479	75	1,334	1,334
Life Ins Fringe Ben				43						234	203	24	504	504
Medical Fringe Ben				12,820						25,650	21,314	3,295	63,079	63,079

Sum of Signed Requested Amount

	390													390 Total	
	38	38 Total	39												39 Total
	530		530	710	730	740	750	760	770	780	850	990			
Retirement Fringe Ben				3,781							22,935	17,399	2,429	46,544	46,544
Taxes	3,438	3,438	3,357	16,440							26,840	19,755	1,234	67,626	71,064
Unemployment Fringe Ben				3,219							5,288	3,880	246	12,633	12,633
Vision Fringe Ben				116							185	174	27	503	503
Work Comp Fringe Ben				5,352							8,656	6,360	961	21,329	21,329
Retirement Fringe Benefits	1,290	1,290	1,290											1,290	2,580
Medical Fringe Benefits	2,858	2,858	2,858											2,858	5,715
Dental Fringe Benefits	143	143	143											143	287
Vision Fringe Benefits	16	16	16											16	33
Life Ins Fringe Benefits	18	18	18											18	36
Disability Fringe Benefits	36	36	36											36	72
Unemployment fringe Benefits	671	671	650											650	1,321
Work comp Fringe Benefits	1,121	1,121	1,096											1,096	2,217
Professional Services														17,850	17,850
Audit														5,850	5,850
Legal														12,000	12,000
Services & Supplies	36,411	36,411	37,452	12,665	-	-	924	900	-	211,088	80,172	161,604	504,805	541,216	541,216
Advertising - Paid														-	-
Banking Fees & Processing	2,856	2,856	3,211											21,823	27,890
BLDGS Maintenance Services	16,355	16,355	17,041											98,315	131,711
Chemical	900	900	900									7,894		8,794	9,694
Community Relations	-	-	-											-	-
Computer & IT Small Equip				1,500										1,500	1,500
Computer License & Fees	-	-	-							1,681			1,188	2,869	2,869
Contractual Services										9,288		120		9,408	9,408
Dues & Subscriptions	-	-	-							767				767	767
Employee Recruit & Retain				650						1,100	600			2,350	2,350
Fleet Maintenance Services	-	-	-							61,040		5,204		66,244	66,244
Fuel	-	-	-							9,600		600		10,200	10,200
Janitorial	-	-	-											-	-
Office Supplies	500	500	500										3,004	3,504	4,004
Operating	11,700	11,700	11,600	4,700						49,015	61,780	5,000		132,095	143,795
Over & (Short)	-	-	-											-	-
Permits & Fees	1,100	1,100	1,100				924	900				2,198	50	5,172	6,272
R& M General				540						30,216		8,000		38,756	38,756
R&M Corrective														-	-
R&M Preventative	-	-	-							2,625				2,625	2,625
Rental & Lease										27,946		16,980		44,926	44,926
Safety	-	-	-											-	-
Security	300	300	400										1,320	1,720	2,020
Small Equipment	1,500	1,500	1,500							4,050	700			6,250	7,750
Snow Removal										6,800				6,800	6,800

Sum of Signed Requested Amount

	390													390 Total
	38	38 Total	39	710	730	740	750	760	770	780	850	990	39 Total	
	530		530											
Training & Education	-	-	-	725						1,960	2,000		4,685	4,685
Travel & Conferences	-	-	-	1,550						-	-		1,550	1,550
Uniforms	500	500	500	3,000						5,000	5,000		13,500	14,000
Discounts Earned	-	-	-							-	-		-	-
Employee Discounts	-	-	-										-	-
Customer Service Discounts	-	-	-										-	-
Communications & computer small equipment	-	-	-										-	-
Employee Recruitment & Retention	600	600	600										600	1,200
R&M General	100	100	100										100	200
District Program Discounts	-	-	-										-	-
Insurance														
General Liability												37,980	37,980	37,980
Utilities	1,400	1,400	5,400							51,980	1,080	79,204	137,664	139,064
Cable TV	-	-	-										-	-
Electricity	600	600	600									18,400	19,000	19,600
Heating	800	800	4,800									8,600	13,400	14,200
Internet	-	-	-										-	-
Telephone	-	-	-										-	-
Trash	-	-	-							11,880	1,080	9,804	22,764	22,764
Water & Sewer	-	-	-							40,100			40,100	40,100
Cost of Goods Sold	49,200	49,200	51,300									42,400	42,400	42,400
Food	49,200	49,200	51,300										51,300	100,500
Food Waste & Employee Meals	-	-	-										-	-
Beer	-	-	-										-	-
Wine	-	-	-										-	-
Liquor	-	-	-										-	-
Central Services Cost														
Central Services Allocation Cs												114,127	114,127	114,127
Capital Expend.														
Capital Improvements												4,520,060	4,520,060	4,520,060
Debt Service														
Interest												6,296	6,296	6,296
Principal												210	210	210
Transfers														
Out												6,086	6,086	6,086
Expense Total	141,233	141,233	147,160	269,606	-	-	924	900	-	700,652	406,328	4,961,173	6,486,743	6,627,976
Grand Total	(28,667)	(28,667)	(22,740)	269,606	-	-	(14,586)	(30,590)	-	700,652	380,328	(1,254,004)	28,666	(1)

Sum of Signed Requested Amount								
	410 51	410 Total	420 52	420 Total	430 53	54	430 Total	Grand Total
Revenue								
Interfund	(1,232,966)	(1,232,966)	(949,500)	(949,500)	(993,000)	(31,200)	(1,024,200)	(3,206,666)
Interfund Services Operations	(1,232,966)	(1,232,966)	(108,000)	(108,000)	(993,000)	(31,200)	(1,024,200)	(2,365,166)
Interfund Services CIP	-	-	(841,500)	(841,500)	-	-	-	(841,500)
Invest Inc.								
Investment Earnings	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-
Sales of Capital Assets	-	-	-	-	-	-	-	-
Revenue Total	(1,232,966)	(1,232,966)	(949,500)	(949,500)	(993,000)	(31,200)	(1,024,200)	(3,206,666)
Expense								
Wages	552,513	552,513	615,755	615,755	296,245	20,496	316,741	1,485,009
Accrued Hourly	-	-	-	-	-	-	-	-
Accrued Salary	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-
Other Earnings	9,623	9,623	1,062	1,062	2,179	-	2,179	12,864
Regular Earnings	542,890	542,890	614,693	614,693	294,066	20,496	314,562	1,472,145
WAGES DAILY ESTIMATE	-	-	-	-	-	-	-	-
Benefits	315,521	315,521	290,534	290,534	170,111	2,400	172,511	778,565
Dental Fringe Ben	9,916	9,916	7,260	7,260	5,559	-	5,559	22,736
Disability Fringe Ben	2,726	2,726	3,044	3,044	1,460	-	1,460	7,230
Life Ins Fringe Ben	1,023	1,023	1,141	1,141	548	-	548	2,712
Medical Fringe Ben	137,647	137,647	97,004	97,004	75,103	-	75,103	309,753
Retirement Fringe Ben	96,649	96,649	106,713	106,713	51,243	-	51,243	254,605
Taxes	44,044	44,044	49,466	49,466	23,566	1,572	25,138	118,648
Unemployment Fringe Ben	8,630	8,630	9,709	9,709	4,617	312	4,929	23,268
Vision Fringe Ben	1,074	1,074	804	804	621	-	621	2,500
Work Comp Fringe Ben	13,811	13,811	15,392	15,392	7,394	516	7,910	37,113
Professional Services			9,000	9,000				9,000
Professional Consultants	-	-	9,000	9,000	-	-	-	9,000
Services & Supplies	358,150	358,150	56,543	56,543	460,678	8,550	469,228	883,921
Advertising - Paid	-	-	1,500	1,500	-	-	-	1,500
Computer License & Fees	3,200	3,200	18,500	18,500	-	-	-	21,700

Sum of Signed Requested Amount

	410 51	410 Total	420 52	420 Total	430 53	54	430 Total	Grand Total
Contractual Services	64,000	64,000	4,200	4,200				68,200
Dues & Subscriptions	-	-	1,530	1,530				1,530
Employee Recruit & Retain	1,600	1,600	1,100	1,100	900	150	1,050	3,750
Fleet Maintenance Services	-	-	3,779	3,779	25,100		25,100	28,879
Fuel	-	-	1,800	1,800	8,400		8,400	10,200
Janitorial					-		-	-
Office Supplies	1,300	1,300	700	700	1,200		1,200	3,200
Operating	5,900	5,900	10,284	10,284	8,400	8,400	16,800	32,984
Over & (Short)	-	-			-		-	-
Permits & Fees	950	950						950
Postage			900	900				900
R& M General	10,950	10,950			-		-	10,950
R&M Corrective					158,168	-	158,168	158,168
R&M Preventative	-	-			247,710		247,710	247,710
Tools	3,600	3,600			1,200		1,200	4,800
Training & Education	1,850	1,850	8,750	8,750	3,600		3,600	14,200
Travel & Conferences	2,000	2,000	2,500	2,500	2,400		2,400	6,900
Uniforms	4,000	4,000	1,000	1,000	3,600		3,600	8,600
Discounts Earned					-		-	-
District Program Discounts	-	-						-
Repair Parts	258,800	258,800						258,800
Insurance	1,200	1,200	4,080	4,080	5,820		5,820	11,100
General Liability	1,200	1,200	4,080	4,080	5,820		5,820	11,100
Work Comp Excess Liability								-
Work Comp Claims								-
Utilities	1,680	1,680	3,120	3,120	6,720		6,720	11,520
Telephone	1,680	1,680	3,120	3,120	6,720		6,720	11,520
Cost of Goods Sold	-	-						-
Parts Purchased for Inventory	-	-						-
Capital Expend.	-	-						-
Capital Improvements								-
Capitalization Offset	-	-						-

Sum of Signed Requested Amount								
	410 51	410 Total	420 52	420 Total	430 53	54	430 Total	Grand Total
Transfers								
Transfer Out								-
Expense Total	1,229,064	1,229,064	979,032	979,032	939,574	31,446	971,020	3,179,115
Grand Total	(3,902)	(3,902)	29,532	29,532	(53,426)	246	(53,180)	(27,551)

Information Item - Rates

Community Programming Fiscal Year 2021-2022 Key Rates

Youth		
Program	Fee	w/IVGID Picture Pass
Middle School Volleyball Camp	\$180	\$160
TK Basketball Camp	\$250	\$225
TK Basketball Play Like a Champion	\$100	\$84
Youth Volleyball Clinics 2018 (5th -9th)	\$100	\$84
Youth Volleyball Summer Camp	\$180	\$160
Youth Flag Football	\$125	\$110
Pee Wee Sports (Drop-In)	\$10	\$8
Incline Soccer Skills Camp	\$250	\$225
Summer Youth Skateboard Camp	\$250	\$200
Summer Science Camp	\$150	\$120
Mountain Bike Camp		
*Beginner	\$150	\$120
*Intermediate and Advanced	\$190	\$150
Ninjas Boys Gymnastics	\$150	\$120
Girls Gymnastics	\$150	\$120
Tiny Timbers (Drop-In)	\$6	\$5
Winter Indoor Invasion Soccer	\$100	\$80
Indoor Youth Pickleball	\$115	\$100
Teen Contemporary Dance	\$100	\$84

Community Programming Fiscal Year 2021-2022 Key Rates

Adult		
Program	Fee	w/IVGID Picture Pass
Adult Coed Softball Leagues	\$550	Not Applicable
3v3 Basketball	\$100	Not Applicable
Cornhole	\$25	Not Applicable
Adult Coed Outdoor Soccer League	\$450	Not Applicable
Indoor Coed Soccer	\$420	Not Applicable
Coed Volleyball Leagues	\$420	Not Applicable
Skeesters* Ski Clinic		
*Full Session (10 Weeks)	\$500	\$400
*Daily Rate	\$65	\$50
M.O.M.S.* Ski Clinic		
*Full Session (10 Weeks)	\$500	\$400
*Daily Rate	\$65	\$50
Tai Chi (Drop-In)	\$18	\$15

Community Programming Fiscal Year 2021-2022 Key Rates

Aquatics		
Program	Fee	w/IVGID Picture Pass
Swim Team - Northern Nevada		
3 days/wk Competitive	\$68	\$54
5 days/wk Competitive	\$114	\$91
3 days/wk Non-competitive	\$143	\$115
Pre-Swim Team	\$58	\$46
Incline Tahoe Masters Swim Team	Recreation Center Members	
American Red Cross Jr. Lifeguard	Restricted to Picture Pass holders only	\$135
Mini Guard Camp	Restricted to Picture Pass holders only	\$90
American Red Cross Lifeguard	\$205	\$165
Group Swim Lessons	\$71	\$57
Private Swim Lessons (Single)	\$42	\$33
Private Swim Lessons (5-pack)	\$188	\$148
Semi-Private Swim Lessons (Single)	\$55	\$44
Semi-Private Swim Lessons (5-pack)	\$254	\$202
Paddleboard Camps	Restricted to Picture Pass holders only	\$325
Splashes & Glasses (drop-in)	\$12	\$10
Swim Around Tahoe	\$35	\$28
Springboard Diving Lessons	(see private swim lessons)	

Community Programming Fiscal Year 2021-2022 Key Rates

Community Events		
Program	Fee	w/IVGID Picture Pass
Community Snowshoe Hikes	\$25	\$20
Community Egg Hunt	Free	Free
Underwater Egg Hung	Free	Free
Water Carnival	Free	Free
Dog Days of Fall	Free	Free
Starlight Cinema	Free	Free
Trail of Treats	Free	Free
Holiday Event	Free	Free

Community Programming Fiscal Year 2021-2022 Key Rates

Tennis for 2021		
Program	Fee	w/IVGID Picture Pass
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	\$230	\$185
USTA Quick Start Youth Tennis Camp Daily	\$90	\$70
Adult Daily Tennis Clinics	\$25	\$20
Ladies' Day Clinic	\$30	\$25
Men's' Day Doubles Round Robin	\$20	\$15
Wednesday Night Mixed Doubles	\$20	\$15
Cardio Clinic	\$25	\$20
Extreme Drill and Play 3.5 and Up	\$40	\$35
Beginner Tennis Clinics	\$25	\$20
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

Community Programming Fiscal Year 2021-2022 Key Rates

Fitness, Health, Wellness		
Program	Fee	w/IVGID Picture Pass
Personal Training	\$65-\$85/hour	\$65-\$85/hour
Nutrition Counseling	\$75/hour	\$75/hour
Wellness Coaching	\$75/hour	\$75/hour
Adult Ballroom Drop In Ongoing	\$18	\$15
Tai Chi	\$18	\$15

Community Programming Fiscal Year 2021-2022 Key Rates

Senior		
Program	Fee	w/IVGID Picture Pass
Summer Moonlight Hikes	\$20	\$16
55+ Hiking Series (Drop-In)	\$14	\$10
55+ Trips Nevada City	\$39	\$32
55+ Trips Apple Hill	\$39	\$32
55+ Trips Santa's Wonderland	\$78	\$65
55+ Trips Reno Aces	\$52	\$42
55+ Trips Great Reno Balloon Races	\$39	\$32
55+ Trips Thunderbird Lake Tahoe	\$31	\$25
55+ Trips Amador Winery	\$39	\$32
55+ Snowshoe Hikes (Drop-In)	\$20	\$15
55+ Ski Clinics		
*10 Week Pass	\$250	\$200
*5 week	\$150	\$125
*Drop-in	\$45	\$35
Conversation Cafe	Free	Free
Vets Club	\$30	\$30
Senior Transportation	Restricted to picture pass holders only	\$45
Incliners	Self Administered	

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Championship Course Rates

Time of Day

Fee Type	Open-2pm	2pm-4pm	After 4pm	After 5:30pm
Shoulder Season (Open - June 13)				
<u>Monday-Thursday</u>				
IVGID Picture Passholder	\$ 65.00	\$ 40.00	\$ 30.00	\$ 23.00
Guest of Passholder	\$ 99.00	\$ 71.00	\$ 49.00	\$ 40.00
Non-Passholder	\$ 130.00	\$ 80.00	\$ 60.00	\$ 45.00
Friday-Sunday (Holidays)				
IVGID Picture Passholder	\$ 75.00	\$ 50.00	\$ 35.00	\$ 25.00
Guest of Passholder	\$ 110.00	\$ 79.00	\$ 55.00	\$ 44.00
Non-Passholder	\$ 150.00	\$ 95.00	\$ 65.00	\$ 50.00
High Season (June 14 - September 26)				
<u>Monday-Thursday</u>				
IVGID Picture Passholder	\$ 90.00	\$ 65.00	\$ 45.00	\$ 30.00
Guest of Passholder	\$ 127.00	\$ 99.00	\$ 79.00	\$ 50.00
Non-Passholder	\$ 199.00	\$ 140.00	\$ 95.00	\$ 60.00
Friday-Sunday (Holidays)				
IVGID Picture Passholder	\$ 95.00	\$ 75.00	\$ 55.00	\$ 37.00
Guest of Passholder	\$ 132.00	\$ 110.00	\$ 88.00	\$ 57.00
Non-Passholder	\$ 220.00	\$ 150.00	\$ 105.00	\$ 75.00
Shoulder Season (September 27-Closing)				
<u>Monday-Thursday</u>				
IVGID Picture Passholder	\$ 65.00	\$ 45.00	\$ 30.00	\$ 23.00
Guest of Passholder	\$ 99.00	\$ 77.00	\$ 44.00	\$ 40.00
Non-Passholder	\$ 145.00	\$ 100.00	\$ 60.00	\$ 45.00
Friday-Sunday (Holidays)				
IVGID Picture Passholder	\$ 75.00	\$ 55.00	\$ 35.00	\$ 25.00
Guest of Passholder	\$ 110.00	\$ 88.00	\$ 50.00	\$ 42.00
Non-Passholder	\$ 165.00	\$ 120.00	\$ 65.00	\$ 50.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Mountain Course Rates

Fee Type	Time of Day		
	Open-2pm	2pm-4pm	After 4pm
Shoulder Season (Open-June 13)			
<u>Monday-Thursday</u>			
IVGID Picture Pass Holder	\$ 36.00	\$ 33.00	\$ 21.00
Guest of Passholder	\$ 46.00	\$ 37.00	\$ 23.00
Non-Passholder	\$ 50.00	\$ 40.00	\$ 40.00
Friday-Sunday (Holidays)			
IVGID Picture Pass Holder	\$ 41.00	\$ 37.00	\$ 24.00
Guest of Passholder	\$ 53.00	\$ 46.00	\$ 26.00
Non-Passholder	\$ 55.00	\$ 55.00	\$ 45.00
High Season (June 14 - September 12)			
<u>Monday-Thursday</u>			
IVGID Picture Pass Holder	\$ 44.00	\$ 44.00	\$ 26.00
Guest of Passholder	\$ 59.00	\$ 52.00	\$ 29.00
Non-Passholder	\$ 70.00	\$ 65.00	\$ 45.00
Friday-Sunday (Holidays)			
IVGID Picture Pass Holder	\$ 48.00	\$ 48.00	\$ 29.00
Guest of Passholder	\$ 64.00	\$ 58.00	\$ 32.00
Non-Passholder	\$ 75.00	\$ 70.00	\$ 50.00
Shoulder Season (September 13-Closing)			
<u>Monday-Thursday</u>			
IVGID Picture Pass Holder	\$ 36.00	\$ 33.00	\$ 21.00
Guest of Passholder	\$ 49.00	\$ 40.00	\$ 23.00
Non-Passholder	\$ 55.00	\$ 50.00	\$ 40.00
Friday-Sunday (Holidays)			
IVGID Picture Pass Holder	\$ 41.00	\$ 37.00	\$ 24.00
Guest of Passholder	\$ 55.00	\$ 45.00	\$ 26.00
Non-Passholder	\$ 60.00	\$ 55.00	\$ 45.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Nine Hole Rates (Mountain Course)

Shoulder Season (Open-June 13)			
<u>Monday-Thursday</u>			
IVGID Picture Passholder	\$ 24.00	\$ 20.00	\$ 13.00
Guest of Passholder	\$ 31.00	\$ 26.00	\$ 15.00
Non-Passholder	\$ 34.00	\$ 29.00	\$ 21.00
Friday-Sunday (Holidays)			
IVGID PPH	\$ 26.00	\$ 24.00	\$ 16.00
Guest of Passholder	\$ 34.00	\$ 30.00	\$ 18.00
Non-Passholder	\$ 37.00	\$ 34.00	\$ 27.00
High Season (June 14 - September 12)			
<u>Monday-Thursday</u>			
IVGID Picture Passholder	\$ 30.00	\$ 25.00	\$ 16.00
Guest of Passholder	\$ 39.00	\$ 32.00	\$ 19.00
Non-Passholder	\$ 42.00	\$ 37.00	\$ 26.00
Friday-Sunday (Holidays)			
IVGID Picture Passholder	\$ 33.00	\$ 30.00	\$ 19.00
Guest of Passholder	\$ 42.00	\$ 38.00	\$ 21.00
Non-Passholder	\$ 46.00	\$ 42.00	\$ 32.00
Shoulder Season (September 13-Closing)			
<u>Monday-Thursday</u>			
IVGID Picture Passholder	\$ 24.00	\$ 20.00	\$ 13.00
Guest of Passholder	\$ 30.00	\$ 26.00	\$ 15.00
Non-Passholder	\$ 34.00	\$ 29.00	\$ 21.00
Friday-Sunday (Holidays)			
IVGID Picture Passholder	\$ 26.00	\$ 24.00	\$ 16.00
Guest of Passholder	\$ 33.00	\$ 30.00	\$ 18.00
Non-Passholder	\$ 37.00	\$ 34.00	\$ 27.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Hyatt Rates

Championship Course				
Time of Day	Open-2pm	2pm-4pm	After 4pm	After 5:30pm
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 105.00	\$ 74.00	\$ 53.00	\$ 42.00
Friday-Sunday (Holidays)	\$ 137.00	\$ 84.00	\$ 63.00	\$ 48.00
High Season - (June 14-September 26)				
Monday-Thursday	\$ 175.00	\$ 121.00	\$ 84.00	\$ 60.00
Friday-Sunday (Holidays)	\$ 186.00	\$ 143.00	\$ 94.00	\$ 75.00
Shoulder Season - (September 27 - Closing)				
Monday-Thursday	\$ 131.00	\$ 95.00	\$ 53.00	\$ 45.00
Friday-Sunday (Holidays)	\$ 154.00	\$ 112.00	\$ 58.00	\$ 45.00
Mountain Course 18 Holes				
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 47.00	\$ 37.00	\$ 32.00	
Friday-Sunday (Holidays)	\$ 53.00	\$ 47.00	\$ 42.00	
High Season - (June 14-September 12)				
Monday-Thursday	\$ 66.00	\$ 61.00	\$ 44.00	
Friday-Sunday (Holidays)	\$ 72.00	\$ 66.00	\$ 50.00	
Shoulder Season - (September 13 - Closing)				
Monday-Thursday	\$ 50.00	\$ 42.00	\$ 37.00	
Friday-Sunday (Holidays)	\$ 58.00	\$ 47.00	\$ 42.00	
Mountain Course 9 Holes				
Shoulder Season (Open-June 13)				
Monday-Thursday	\$ 31.00	\$ 26.00	\$ 19.00	
Friday-Sunday (Holidays)	\$ 36.00	\$ 31.00	\$ 23.00	
High Season - (June 14-September 12)				
Monday-Thursday	\$ 41.00	\$ 33.00	\$ 22.00	
Friday-Sunday (Holidays)	\$ 44.00	\$ 39.00	\$ 30.00	
Shoulder Season - (September 13 - Closing)				
Monday-Thursday	\$ 31.00	\$ 27.00	\$ 19.00	
Friday-Sunday (Holidays)	\$ 34.00	\$ 31.00	\$ 23.00	

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

Play Passes

Both Courses	2021
Unlimited All you Can Play - Individual	\$ 2,965.00
Unlimited All you Can Play - Couples	\$ 4,780.00
Unlimited Junior	\$ 275.00
Unlimited College	\$ 440.00
Championship Course Only	
10 Play	\$ 792.00
20 Play	\$ 1,430.00
Limited All You Can Play - Individual	\$ 2,360.00
Limited All You Can Play - Couple	\$ 3,691.00
All You Can Play PM	\$ 1,210.00
Mountain Course Only	
10 Play	\$ 385.00
Unlimited All You Can Play - Individual	\$ 787.00
Unlimited All You Can Play - Couples	\$ 1,210.00
All You Can Play - PM	\$ 545.00
Unlimited Junior	\$ 165.00

Golf Courses at Incline Village Fiscal Year 2021 - 2022 Rates

2021				
Range Fees		Small	Medium	Large
IVGID Passholder	\$	5.00	\$ 10.00	\$ 15.00
Non-Passholder	\$	7.00	\$ 12.00	\$ 17.00
Championship Course				
2021				
Golf Club Rentals	\$	85.00		
Rider Fees (per person)	\$	35.00		
Mountain Course				
2021				
Golf Club Rentals		\$50 - 18 Holes \$25 - 9 Holes		
Rider Fees (per person)		\$15 - 18 Holes \$10 - 9 Holes		

Diamond Peak Ski Resort Fiscal Year 2021 - 2022 Key Rates

Picture Passholder Lift Tickets	Value	Weekend	Peak
Adult (24-64)	\$25	\$25	\$35
Youth (13-23 & Senior (65-69)	\$20	\$20	\$30
Child (7-12) & Super Senior (70-79)	\$15	\$15	\$20
6 & Under / 80+	Free	Free	Free
Beginner	\$18	\$18	\$28

Non-Picture Passholder Lift Tickets	Value	Weekend	Peak
Adult (24-64)	\$109	\$124	\$134
Youth (13-23 & Senior (65-69)	\$89	\$104	\$129
Child (7-12) & Super Senior (70-79)	\$44	\$54	\$64
6 & Under / 80+	Free	Free	Free
Beginner	\$59	\$69	\$89

Multi Day Lift Tickets	2 Day Value	3 Day Value	2 Day Weekend	3 Day Weekend	2 Day Peak	3 Day Peak
Adult (24-64)	\$196	\$262	\$223	\$298	\$250	\$334
Youth (13-23 & Senior (65-69)	\$160	\$214	\$187	\$250	\$232	\$310
Child (7-12) & Super Senior (70-79)	\$79	\$106	\$97	\$130	\$115	\$154

IVGID Picture Passholder Full Pass	Tier 1 3/18 - 4/30	Tier 2 5/1 - 10/31	Tier 3 11/1 -
Adult (24-64)	\$289	\$319	\$349
Youth (13-23)	\$139	\$159	\$189
Child (7-12) & Senior (65-69)	\$109	\$129	\$149
Super Senior (70-79)	\$29	\$39	\$49
6 & Under / 80+	Free	Free	Free

Diamond Peak Ski Resort Fiscal Year 2021 - 2022 Key Rates

IVGID Picture Passholder Midweek Pass

Adult (24-64)	\$219	\$249	\$299
Youth (13-23)	\$109	\$129	\$149
Senior (65-69)	\$89	\$99	\$119
Super Senior (70-79)	\$20	\$30	\$40
6 & Under / 80+	Free		

Non-Picture Passholder Full Pass Tier 1 3/18 - 4/30

Adult (24-64)	\$439
Youth (13-23 & Child (7-12) & Senior (65-69)	\$339
Super Senior (70-79)	\$199
6 & Under / 80+	\$409
	\$159
	Free

Ski and Ride Center Lessons

	Value	Weekend	Peak
All Day Sierra Scout Lesson Package*	\$250	\$265	\$285
Sierrra Scout Lesson Package	\$129	\$144	\$159
Sierra Scout Lesson only	\$84	\$94	\$109
Adult Group Lesson Package*	\$129	\$144	\$159
Adult Group Lesson Only	\$84	\$94	\$109
Private Lesson 1 hour	\$185	\$209	\$239
Private Lesson 3 hour AM	\$499	\$529	\$559
Private Lesson 3 hour PM	\$399	\$429	\$459
Private Lesson 6 hour PM	\$749	\$779	\$809
Child Ski Center Lessons			
All Day Group Lesson Package*	\$270	\$285	\$305
Group Lesson Package*	\$140	\$150	\$175
Private Lesson 1 hour	\$170	\$185	\$210

* Package includes lesson, equipment rental and lift ticket(13+ Beginner Lift Ticket)

Diamond Peak Ski Resort Fiscal Year 2021 - 2022 Key Rates

Ski and Snowboard Equipment Rentals	Value	Weekend	Peak
Adult Package (24-64)	\$55	\$60	\$70
Youth Package (13-23)	\$50	\$55	\$65
Senior Package (65+)	\$50	\$55	\$65
Child Package (12 and under)	\$45	\$50	\$60
Demos	\$75	\$80	\$90

CHATEAU BANQUET FACILITIES FISCAL YEAR 2021-2022 KEY RATES (EFFECTIVE APRIL 1, 2021)			
	Non-Picture	IVGID Picture	
	Passholder Rate	Passholder Rate	
June-October Venue Rates			
Saturday	\$ 7,990	\$ 5,993	
Friday & Sunday	\$ 5,720	\$ 4,060	
Monday-Thursday	\$ 3,505	\$ 2,630	
	Non-Passholder	IVGID Picture	
	Rate	Passholder Rate	
November-May Venue Rates			
Saturday	\$ 5,360	\$ 4,020	
Friday & Sunday	\$ 3,715	\$ 2,790	
Monday-Thursday	\$ 2,345	\$ 1,760	

ASPEN GROVE FISCAL YEAR 2021-2022 KEY RATES (EFFECTIVE APRIL 1, 2021)			
	Non-Picture	IVGID Picture	
	Passholder Rate	Passholder Rate	
June-September Venue Rates			
Saturday	\$ 3,635	\$ 2,725	
Friday & Sunday	\$ 2,400	\$ 1,800	
Monday-Thursday	\$ 1,325	\$ 1,020	

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
Ballfields						
Daily Fee	\$ 410.00	\$ 310.00	\$195.00	\$ 475.00	\$ 350.00	\$ 225.00
Hourly	\$ 60.00	\$ 40.00	\$ 10/20 hr	\$ 80.00	\$ 50.00	To be determined
All Beaches						
Picture Pass Holder	Included in Beach Facility Fee					
Adult Guest		\$ 12.00			\$ 12.00	
Child Guest		\$ 5.00			\$ 5.00	
Peak Adult Guest		\$ 15.00			\$ 15.00	
Peak Child Guest		\$ 5.00			\$ 5.00	
Kayak						
Annual		\$ 250.00			\$ 275.00	
Summer Only		\$ 184.00			Not Applicable	
Paddleboard						
Annual		\$ 175.00			\$ 195.00	
Boat Launch						
Daily Launch		\$ 20.00			\$ 25.00	
Season Pass		\$ 160.00			\$ 175.00	
Tennis						
Monthly Pass PM	new	new		\$ 60.00	\$ 45.00	
Monthly Pass AM	new	new		\$ 190.00	\$ 150.00	
Ball Machine Pass (PM)	\$ 125.00	\$ 100.00		\$ 130.00	\$ 105.00	
80+ Pass	\$ -	\$ -		\$ -	\$ -	
Adult Pass Full Season	\$ 462.00	\$ 370.00		\$ 475.00	\$ 380.00	
Adult Afternoon Pass	\$ 164.00	\$ 123.00		\$ 165.00	\$ 130.00	
Adult Couple Pass Full Season	\$ 870.00	\$ 695.00		\$ 915.00	\$ 730.00	
Family Pass Full Season	\$ 876.00	\$ 721.00		\$ 935.00	\$ 745.00	
Junior Pass Full Season	\$ 256.00	\$ 205.00		\$ 270.00	\$ 215.00	
Junior Afternoon Pass	\$ 77.00	\$ 62.00		\$ 85.00	\$ 65.00	
Senior Pass Full Season	\$ 391.00	\$ 318.00		\$ 415.00	\$ 330.00	
Senior Afternoon Pass	\$ 143.00	\$ 108.00		\$ 145.00	\$ 115.00	
Senior Couple Pass Full Season	\$ 716.00	\$ 577.00		\$ 790.00	\$ 630.00	
Daily Court Fee (AM)	\$ 15.00	\$ 12.00		\$ 16.00	\$ 13.00	
Daily Court Fee (PM)	\$ 7.00	\$ 5.00		\$ 8.00	\$ 6.00	
Tennis Lessons - 1 Hour	\$70.00 to \$110.00	\$70.00 to \$110.00		\$70.00 to \$110.00	\$70.00 to \$110.00	
Pickleball Memberships						

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
Adult Pickleball Pass Full Season	\$ 135.00	\$ 110.00		\$ 200.00	\$ 150.00	
Pickleball Monthly Pass	new	new		\$ 90.00	\$ 60.00	
Daily Court Fee	\$ 6.00	\$ 4.00		\$ 10.00	\$ 5.00	
Recreation Center						
Memberships						
Annual Single	\$ 689.00	\$ 517.00		\$ 710.00	\$ 525.00	
Annual Couple	\$ 1,086.00	\$ 815.00		\$ 1,119.00	\$ 827.00	
Annual Senior Single	\$ 656.00	\$ 482.00		\$ 676.00	\$ 489.00	
Annual Senior Couple	\$ 937.00	\$ 719.00		\$ 965.00	\$ 730.00	
Family	\$ 1,294.00	\$ 970.00		\$ 1,333.00	\$ 985.00	
Student	\$ 389.00	\$ 292.00		\$ 401.00	\$ 296.00	
On Going Monthly Single	\$ 68.00	\$ 49.00		\$ 70.00	\$ 50.00	
On Going Monthly Couple	\$ 107.00	\$ 79.00		\$ 110.00	\$ 80.00	
On Going Monthly Senior Single	\$ 58.00	\$ 43.00		\$ 60.00	\$ 44.00	
On Going Monthly Senior Couple	\$ 93.00	\$ 69.00		\$ 96.00	\$ 70.00	
On Going Monthly Family	\$ 122.00	\$ 92.00		\$ 126.00	\$ 93.00	
On Going Monthly Student	\$ 40.00	\$ 30.00		\$ 41.00	\$ 30.00	
6 month Single	\$ 367.00	\$ 275.00		\$ 378.00	\$ 279.00	
6 month Couple	\$ 578.00	\$ 433.00		\$ 595.00	\$ 439.00	
6 month Senior Single	\$ 335.00	\$ 251.00		\$ 345.00	\$ 255.00	
6 month Senior Couple	\$ 502.00	\$ 377.00		\$ 517.00	\$ 383.00	
6 month Family	\$ 659.00	\$ 494.00		\$ 679.00	\$ 501.00	
6 month Student	\$ 216.00	\$ 162.00		\$ 222.00	\$ 164.00	
3 month Single	\$ 261.00	\$ 195.00		\$ 269.00	\$ 198.00	
3 month Couple	\$ 414.00	\$ 310.00		\$ 426.00	\$ 315.00	
3 month Senior Single	\$ 252.00	\$ 189.00		\$ 260.00	\$ 192.00	
3 month Senior Couple	\$ 387.00	\$ 290.00		\$ 399.00	\$ 294.00	
3 month Family	\$ 474.00	\$ 356.00		\$ 488.00	\$ 361.00	
3 month Student	\$ 198.00	\$ 149.00		\$ 204.00	\$ 151.00	
Temporary Memberships						
1 month Single	\$ 90.00	\$ 67.00		\$ 110.00	\$ 82.00	
1 month Single Senior	\$ 86.00	\$ 64.00		\$ 105.00	\$ 79.00	

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
1 month Couple	\$ 142.00	\$ 106.00		\$ 165.00	\$ 125.00	
1 month Senior Couple	\$ 133.00	\$ 100.00		\$ 160.00	\$ 120.00	
1 month Family	\$ 163.00	\$ 122.00		\$ 195.00	\$ 145.00	
1 month Student	\$ 68.00	\$ 51.00		\$ 75.00	\$ 55.00	
1 week Single	\$ 40.00	\$ 30.00		\$ 55.00	\$ 41.00	
1 week Single Senior	\$ 38.00	\$ 28.00		\$ 50.00	\$ 37.00	
1 week Couple	\$ 61.00	\$ 49.00		\$ 83.00	\$ 62.00	
1 week Couple Senior	\$ 59.00	\$ 44.00		\$ 75.00	\$ 56.00	
1 week Family	\$ 72.00	\$ 54.00		\$ 100.00	\$ 75.00	
1 week Student	\$ 30.00	\$ 22.00		\$ 35.00	\$ 25.00	
Adult Daily	\$ 16.00	\$ 12.00		\$ 17.00	\$ 13.00	
Senior Daily	\$ 13.00	\$ 10.00		\$ 14.00	\$ 11.00	
Student Daily	\$ 8.00	\$ 6.00		\$ 8.00	\$ 6.00	
Totally Active Rate		\$ 4.00			\$ 4.00	
Massage						
1 hour	\$ 80.00	\$ 80.00		\$ 90.00	\$ 90.00	
1.5 hour	\$ 120.00	\$ 120.00		\$ 135.00	\$ 135.00	
Personal Training (range)						
Basic	\$ 65.00	\$ 65.00		\$ 65.00	\$ 65.00	
Specialty	\$ 85.00	\$ 85.00		\$ 85.00	\$ 85.00	
Picnic Areas						
All Beaches AM/PM Mon-Thurs *	Restricted Access	110		Restricted Access	\$ 125.00	
All Beaches All Day Mon-Thurs *	Restricted Access	160		Restricted Access	\$ 180.00	
All Beaches AM/PM Fri- Sun *	Restricted Access	160		Restricted Access	\$ 180.00	
All Beaches All Day Fri-Sun *	Restricted Access	250		Restricted Access	\$ 290.00	
Preston Park Picnic AM/PM	\$ 100.00	\$ 75.00		\$ 125.00	\$ 80.00	
Preston Park Picnic Daily	\$ 150.00	\$ 120.00		\$ 185.00	\$ 130.00	
Village Green BBQ/Picnic AM/PM	new	new		\$ 110.00	\$ 75.00	
Village Green BBQ/Picnic Daily	new	new		\$ 140.00	\$ 100.00	
Incline Park #1 Picnic (AM/PM)	new	new		\$ 110.00	\$ 75.00	
Incline Park #1 Picnic (All Day)	new	new		\$ 140.00	\$ 100.00	
* Beach Group Site fees do not include applicable guest fees for non IVGID picture pass holders						
Recreation Center Gymnasium						

Parks and Recreation Rates

Facility/Venue	Current Non - Passholder	Current w/IVGID Picture Passholder	Current Local Non-profit	Proposed Non - Passholder	Proposed IVGID Picture Passholder	Proposed Local Non-profit
Daily	\$ 495.00	\$ 375.00	Not Applicable	\$ 500.00	\$ 375.00	\$ 300.00
Hourly	\$ 100.00	\$ 75.00	Not Applicable	\$ 125.00	\$ 75.00	\$ 50.00
Half Court Gymnasium						
Daily	\$ 195.00	\$ 150.00	Not Applicable	\$ 250.00	\$ 175.00	\$ 150.00
Hourly	\$ 55.00	\$ 40.00	Not Applicable	\$ 65.00	\$ 50.00	\$ 40.00
Recreation Center Lobby						
3 hour block	\$ 120.00	\$ 90.00	Not Applicable	\$ 125.00	\$ 95.00	Not Applicable
Recreation Center Group Fitness						
After 1pm	\$ 70.00	\$ 55.00	Not Applicable	\$ 70.00	\$ 55.00	Not Applicable
Rec Center Pool Lane						
Hourly	\$ 22.00	\$ 22.00	\$ 22.00	\$ 26.00	\$ 26.00	\$ 26.00