

Fiscal Year 2024/25
Budget Workshop
May 23, 2024

What is Being Requested of the Board of Trustees today?

- Receive the Staff recommendations.
- Provide input as to any changes.

Districtwide Salaries and Benefits

- Districtwide increase in salaries and benefits due primarily to contractually required increases.

Planned Fiscal Year 2024-25 Studies Internal and External

- Parks and Recreation Operations.
 - Food and Beverage.
 - Fleet Services.
 - Cost Allocation Plan.
 - Utility Rate Study.
- Comparative Wage Rate Study.

General Fund

- 2023-24 to 2024-25 Overall reduction of \$3,508,024 due primarily to reduction in capital improvements, professional services, and services and supplies.
- Information Technology included in Central Services Cost Allocation.
- General Fund expenses include: General Manager, Human Resources, Finance, I.T., Risk Management, Trustees, Parks, Community Relations

Human Resources: Recommended Staff Additions

- Meeting/I.T. Coordinator
 - Community Services Ambassador
- Public Works Maintenance I/II

Human Resources (starting at page 122 of Board Packet):

- Focus on employee engagement opportunities to increase retention rates.
- Increased internal/external training opportunities for new and existing staff.
- Focus on District and individual competencies.
- Renewed focus on Districtwide risk management.

Human Resources: Meeting/I.T. Coordinator

If approved, what this position will do:

- Coordinates digital scheduling and invites.
- Set up and take down physical equipment/hardware, AV to meeting location.
 - Manages video to zoom, livestream, civic clerk, local storage.
 - Manages online public comment and timer.
 - Troubleshoots during live meetings.
 - Liaison with Board members for meeting specific requirements.
- Coordinates all Board and Committee meeting videos on new District website.
 - Maps video production and timing to specific agenda items.
 - Provides backup and required assistance to the District Clerk.
 - Coordinates document digitation project, Districtwide.

Human Resources: Meeting/I.T. Coordinator

If not approved:

- SR. I.T. Analyst will continue to provide this service.
 - Office 365 implementation will be delayed.
- District I.T. infrastructure and server upgrades will be delayed.
- Continued reduced application technology support.
- Document digitation project, will be on hold indefinitely.

Human Resources: Community Services Ambassador

If approved, this position will do:

- Focuses on Districtwide venue safety, not just beaches.
- Certified in CPR/AED for guest/resident safety and emergency needs.
- Liaison with law enforcement and other emergency services.
 - Manages crowd control efforts.

Human Resources: Community Services Ambassador

If not approved:

- Beach Ambassador will remain tied to beaches only.
- First line safety and emergency needs at other district venues may not be met.

Human Resources: Public Works Maintenance I/II

If approved, this position will do:

- Will allow for additional capacity under Utilities Specialist.
 - Position required to obtain Water or Sewer or mechanical certificates.
 - Assist with more technical repair of water and sewer equipment.
- Work on districtwide building maintenance and repair needs.

Human Resources: Public Works Maintenance I/II

If not approved:

- Water and sewer repair needs may be deferred.
- Building maintenance and repair items may be deferred.
- Contracting work with any consistency has proven difficult.

Human Resources:

Recommended unfunded positions:

- Assistant General Manager
- Food and Beverage Director
 - Admin Technician
 - Internal Auditor
- Director of Finance (for six months)
- Point of Sale/Product Administrator
- **Estimated fully burdened cost \$1.1M**

Information Technology:

- Increases primarily due to contractual obligations.
- Recommended to move into Central Services Cost Allocation.

Finance (starting page 87 of Board packet):

- Recommended professional cost allocation plan.
- Increases primarily due to contractual obligations.
- Budget reduction to professional services.

Trustees

- \$100K contingency budgeted year over year.

Community Relations/Marketing (starting at page 48 of Board packet):

- Staff recommended \$516,000; after Board discussion, updated staff recommendation is to budget at fiscal year 2023-24 \$287,700.

Parks (starting at page 158 of Board packet):

- Increase in hours recommended by staff to maintain current community amenities.
- Corrected the Skate Park project budget.
- No identified funding for Dog Park project.

Community Services Fund

- Explained as individual budgets.

Ski (starting at page 232 of Board packet)

- Ski rates have been set.
- Consistent approach to estimated revenues.

Golf (starting at page 424 of Board packet)

- Golf rates have been set.
- Work with customers to establish a service model for all of golf operations.
- Modify capital expenditures to maintain existing community amenities.

Facilities/Events (starting page 194 of Board packet)

- Continue to maintain the community amenity known as the “Community’s Living Room” while seeking revenue generating opportunities.

Food and Beverage (starting page 4 of Board packet)

- Study currently underway.
 - Director unfunded.

Recreation (starting at page 277 of the Board packet):

- Current staffing challenges: struggling to meet community demand.
- Current building layout at capacity.

Beach Fund (starting at page 312 of the Board packet):

- Board directed construction of Incline Beach House and Access, inclusive of Ski Beach (May 2025).
- Current engineering estimates are projected at \$16M.
- Fund balance does not support current engineering estimates for the above project.

Tennis (starting at page 349 of Board packet):

- Funding not included in FY2024-25 for tennis court (5,6,7) replacement.

Utilities Fund

- Explained as individual budgets

Water (starting at page 467 of Board packet):

- Increases due primarily to contractual obligations and inflation.

Sewer (starting at page 474 of Board packet):

- Increases due primarily to contractual obligations and inflation.

Solid Waste (starting at page 478 of Board packet):

- Increases due primarily to contractual obligations and inflation.

Tahoe Water Suppliers Association (starting at page 479 of Board packet):

- Necessary continued participation to protect the District's surface water exemption through EPA.

Internal Services Fund (starting at page 479 of the Board packet):

- Increases due primarily to contractual obligations and inflation.

Thank You!



**GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT – ONE TEAM**