

NOTICE OF MEETING

SPECIAL NOTICE TO THE PUBLIC: This meeting is scheduled for up to three days - May 29, 2024, May 30, 2024, and May 31, 2024, in order to allow the maximum flexibility to the Board of Trustees to complete the business items, and the Board may continue this meeting over a three-day period of time, with each day having a 6:00 PM start time for May 29, 2024, May 30, 2024, and May 31, 2024.

The Regular Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be held starting at 6:00 PM on May 29, 2024, and may be continued, if necessary, to 6:00 PM on May 30, 2024, and 6:00 PM on May 31, 2024, 2024 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment is Allowed and Members of the Public are Welcome to Provide Public Comment via Telephone at (877)853-5247 (the Webinar ID will be Posted to the IVGID Website on the Day of the Meeting). The Meeting will be Available for Viewing at <https://livestream.com/accounts/3411104>.

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA *(for possible action)*
- The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*
- OR- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*
- E. REPORTS TO THE BOARD - Reports are intended to inform the Board and/or the public.
1. **SUBJECT:** Report on the Beach Access Survey Results By Kevin Lyons of Governance Sciences Group.
- F. CONSENT CALENDAR (for possible action)
1. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for April 24, 2024. (Requesting Staff Member: District Clerk Heidi White)
 2. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for May 8, 2024. (Requesting Staff Member: District Clerk Heidi White)
 3. **SUBJECT:** Review, Discuss, and Approve the Agreement for Services for Water Pump Station 3-1 Fuel Injection Pump Repair - 2023/24 Operating Budget; Fund: Fleet; G.L. # 40415190-7330; Contractor: Cashman Equipment, in the Amount of \$4,175.87. (Requesting Staff Member: Interim Director of Public Works Kate Nelson).

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: info@ivgid.org

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Board Meeting of May 29, 2024 - Page 2

Recommendation for Action: That the Board of Trustees make a motion to:

1. Approve the Purchase Order for Services with Cashman Equipment in the amount of \$4,175.87 for the repair of the fuel injection pump on the emergency standby generator at WPS 3-1; and,
2. Direct the General Manager to sign and execute the Agreement.

G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, Discuss, and Approve the Construction Contract for the Tyner Way Emergency Asphalt Replacement Project - 2023/24 Water Reserves; Fund: Utility Fund; Division: Water; Contractor: Sierra Nevada Construction, in the Amount of \$149,007.00. (Requesting Staff Member: Interim Director of Public Works Kate Nelson).

Recommendation for Action: That the Board of Trustees make a motion to:

1. Approve the Construction Contract with Sierra Nevada Construction (SNC) in the amount of \$149,007.00 for the emergency replacement of approximately 6,100 SF of asphalt, 240 LF of asphalt curb and related materials; and,
2. Direct the Board Chair and Board Secretary to sign and execute the Agreement.

2. **SUBJECT: PUBLIC HEARING - FISCAL YEAR 2024/2025 RECREATION ROLL**
Public Comments will be taken Separately on this Item. The Board Chair will set the time limit for these comments at the meeting. It is anticipated that the time limit will be set at 3 minutes.

- A. **SUBJECT:** Review, Discuss, and Adopt Resolution Number 1909: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges for Fiscal year 2024/2025. Requesting Staff Member: Assistant Director of Finance Adam Cripps)

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Set the Recreation Facility Fee and Beach Facility Fee for Fiscal Year 2024/25; and,
2. Approve Resolution Number 1909, which Approves the Report for Collection of Recreation Standby and Service Charges (also known as the Recreation Facility Fee and Beach Facility Fee) for Fiscal Year 2024/2025.

3. **SUBJECT: PUBLIC HEARING - FISCAL YEAR 2024/2025 BUDGET**
Public Comments will be taken Separately on this Item. The Board Chair will set the time limit for these comments at the meeting. It is anticipated that the time limit will be set at 3 minutes.

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NOTICE OF MEETING

Agenda for the Board Meeting of May 29, 2024 - Page 3

- A. **SUBJECT:** Adoption of the Incline Village General Improvement District Final Budget for Fiscal Year 2024/2025, State of Nevada Form 4404LGF, Recreation Facility Fee and Beach Facility Fee. Authorizing Staff Levels, and Fiscal Year 2024-25 Capital Improvement Project Budget. (Requesting Staff Member: Assistant Director of Finance Adam Cripps)

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Approve the Incline Village General Improvement District's Final Budget for Fiscal Year 2024 - 2024 (Form 4404LGF) as Prescribed by the State if Nevada Department of Taxation; and,
2. Approve the Fiscal Year 2024 - 2025 Authorized Staffing Levels; and,
3. Approve the Incline Village General Improvement District's Capital Improvement Program Budget for Fiscal year 2024 - 2025.

- B. Approve Fiscal Year 2024 - 2025 Central Service Cost Allocation. (Requesting Staff Member: Assistant Director of Finance Adam Cripps)

Recommendation for Action: That the Board of Trustees make a Motion to Approve the Central Service Cost Allocation Plan for Fiscal Year 2024 - 2025.

H. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

I. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 AM on Thursday, May 23, 2024, a copy of this agenda (IVGID Board of Trustees Session of May 29, 2024) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)
4. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

Persons may request copies of all agenda Materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above.

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: hwh@ivgid.org/phone # 775-832-1268)

IVGID Board of Trustees: Chair Sara Schmitz, Vice Chair Matthew Dent, Treasurer Raymond Tulloch, Secretary Michaela Tonking, and David Noble

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk () are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".***

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MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee
District General Manager

FROM: Heidi White
Acting District Clerk

SUBJECT: PUBLIC HEARING

Required Public Hearing on the Report for Collection of Recreation
Standby and Service Charges, Fiscal Year 2024/2025

DATE: May 30, 2024

On May 29, 2024, the Board of Trustees opened a public hearing on the above subject matter, which has been continued to May 30, 2024. Following is an outline for the public hearing:

1. Board Vice Chairman Dent will ask the Board for a motion and a second to officially reopen the public hearing.
2. Once the public hearing has been reopened, Board Vice Chairman Dent will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
3. Board Vice Chairman Dent will then ask for public comment on the rates as included in the Board packet.
4. After all public comments have been made, a Board member will need to make a motion to close the public hearing, which will need a second, and then Board Vice Chairman Dent will call for the question and a vote will be taken on this motion.

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee
District General Manager

FROM: Adam Cripps
Assistant Director of Finance

SUBJECT: Review, discuss and possibly approve Resolution Number 1909: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges for Fiscal Year 2024/2025.

DATE: May 29, 2024

I. RECOMMENDATION

That the Board of Trustees makes a motion

- 1) Set the Recreation Facility Fee at \$450.00 and Beach Facility Fee at \$330.00 for Fiscal Year 2024/25,
- 2) Adopt Resolution Number 1909 which approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee) for fiscal year 2024/2025.

II. DISTRICT STRATEGIC PLAN

Long Range Principle 2 Finance – Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.

III. BACKGROUND

Each year, the District establishes an annual Recreation Facility Fee and Beach Facility Fee to be collected from property owners within the District through a levy placed on the property tax bill and collected on behalf of the District by the Washoe County Tax Collection Office. These fees are established based on the revenues required to support debt, capital expenditure and operations for the District's various recreation and beach facilities. These revenues, combined with service charges collected by the District for facility use and program activities serve to

support the operations of the District funded by the Community Services Fund and Beach Fund, respectively.

As part of the annual budget process, the Board is required to approve a resolution which outlines the billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as the preliminary amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF). The resolution also sets the date for the required public hearing to consider the proposed Recreation Facility Fee and Beach Facility Fee prior to final approval by the Board. Upon final approval, the District provides Washoe County with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

Staff has prepared the Report for Collection on the Washoe County Tax Roll for the Recreation Standby and Service Charges (also known as the Recreation Facility Fee and the Beach Facility Fee). Consistent with Board direction, the FY2024/25 does not yet reflect revenues from Facility Fees, pending Board consideration and action related to the appropriate level of fees for FY2024/25.

Per Board direction, the Public Hearing Notice provided flexibility for the Board to establish the Recreation Facility Fee and Beach Facility Fee for FY2024/25, provided that the combined fee does not exceed \$1,500.00.

The Board may consider establishing the allocation of the combined fees prior to final approval, following conducting of the required public hearing.

The Board is reminded that the method of collections refers to a process that is rooted in historical references. The report includes a table to establish those major events which link the current fee to those past events. Other sections cover budgetary and collection processes.

IV. FINANCIAL IMPACT AND BUDGET

Staff has prepared a Final Budget for fiscal year 2024/25 that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Per Board direction, the fiscal year 2024/25 Final Budget does not yet include revenues from Recreation and Beach Facility Fees; as such, the Final Budget will be adjusted, prior to adoption, pending Board action related to the FY2024/25 Facility Fees.

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2024/25 preliminary budget are as follows:

Community Services	Beach		
	Fund	Fund	Total
Recreation Facility Fee	\$3,699,450		
Beach Facility Fee		\$2,561,460	
<i>Total Combined Revenues</i>			<i>\$6,260,910</i>

IV. ALTERNATIVES

The Board can establish the Recreation and Beach Facility Fees at its discretion, provided that the combined fees do not exceed \$1,500.00.

Attachments:

- 1) Resolution No. 1909
- 2) Final Report for the Collection of Recreation Standby and Service Charges



RESOLUTION NO. 1909

A RESOLUTION PRELIMINARILY APPROVING THE REPORT FOR COLLECTION OF RECREATION STANDBY AND SERVICE CHARGES (ALSO KNOWN AS THE RECREATION FACILITY FEE AND BEACH FACILITY FEE) FISCAL YEAR 2024-2025

RESOLVED by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

WHEREAS, pursuant to Resolutions No. 419 and 420, as amended, and the order of this Board, a report entitled "Report for Collection on the County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, related to recreation revenue charges to be collected for the fiscal year 2024-2025 for the use of Burnt Cedar, Ski and Incline Beaches as well as the availability of use of the Incline Village Championship and Mountain Golf Courses, Diamond Peak Ski Resort, Recreation Center, Tennis Center, Event Facilities, Parks, and other recreational properties, facilities and programs for the District and its people;

WHEREAS, this Board has examined said report and finds the same to be sufficient for further proceedings in relation thereto;

WHEREAS, it is proposed that the charges contained in said report be collected on the general County tax roll (in two separate and distinct line items identified as Recreation Facility Fee and Beach Facility Fee) on which general District taxes are to be collected for said year;

WHEREAS, the Board of Trustees agreed to fixing May 29, 2024 at 6:00 p.m. at the IVGID Administration Bldg. 893 Southwood Blvd., Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

WHEREAS, notice of said hearing has been given by publication once a week for four weeks prior to the date of hearing, in the Tahoe Daily Tribune, a newspaper of general circulation printed and published within the District.

WHEREAS, said Board met at said time and place and the Board fully heard all persons and considered all matters and was fully advised in the premises;

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NOW, THEREFORE, IT IS ORDERED as follows:

1. That protests were not made at or before said hearing by the owners of a majority of separate parcels of property described in said report, and that said Board has jurisdiction to take further proceedings in relation thereto;

2. That all revisions, changes, reductions or modifications required, be made in said report that are, in the opinion of the Board, required to be made in order that said charges be equitably distributed among the parcels of property contained therein, and all other protests are overruled.

3. That said report contains all of the properties within the District that will be benefited by being charged for the costs of the acquisition, administration, operation, maintenance and improvement of the recreational facilities, including the improvements thereon, and of the servicing of bonds issued or to be issued therefor.

4. The Board of Trustees finds that each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll of standby and service charges for the fiscal year 2024-2025 is specifically benefited as follows:

- (a) Ordinance No. 7 sets forth in detail the specifics of the benefits available to property owners of all properties, whether improved or unimproved.
- (b) The Board specifically finds that the availability of the use of IVGID's beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; parks; the Chateau and Aspen Grove; Diamond Peak Ski Resort; and Recreation Center, including reduced rates for season passes and reduced daily rates, are all benefits which inure to the owners of properties assessed hereunder. The Board also finds that such benefits are provided to said properties whether or not they are developed.
- (c) In conclusion, the Trustees find that the owners of the parcels set forth herein are directly benefited in a fair and reasonable way for the sums which they are charged.

5. That the rates charged for natural, intrinsic and fundamental distinctions are reasonable in their relation to the object of the charges imposed in said report, and that said charges have been apportioned in relation to said natural, intrinsic, fundamental and reasonable distinctions among said rates.

6. That said report, as revised, changed, reduced or modified, if any, is hereby adopted and that all of the charges herein constitute a perpetual lien on and against each of the parcels of property in the amount set opposite their description in said report, which lien is effective as of the date on which general taxes for the fiscal year 2024-2025 become a lien.

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7. The Secretary shall file with the Washoe County Treasurer a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the Board, and the Washoe County Treasurer shall enter the amounts of the charges (in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee) against the respective lots or parcels of land as they appear on the current Washoe County tax roll, (including children parcels if the parent is closed as defined by the Washoe County Assessor).

8. The Washoe County Treasurer shall include the amount of the charges (in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee) on the bills for taxes levied against respective lots or parcels of land in said report, or, in his discretion, issue separate bills therefor and separate receipts for collection on account thereof; and said amounts shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquent penalties; and all laws applicable to the levy, collection, and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 29th day of May, 2024, by the following vote:

AYES, and in favor thereof,
NOES,
ABSENT, Trustees:

Heidi H. White
District Clerk

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**REPORT
FOR COLLECTION ON THE COUNTY TAX ROLL OF
RECREATION STANDBY AND SERVICE CHARGES
(ALSO KNOWN AS THE RECREATION FACILITY FEE AND BEACH FACILITY FEE)**

**PROCEDURE FOR COLLECTION
UNDER NRS 318.201**

**FOR THE
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
WASHOE COUNTY, NEVADA**

**FISCAL YEAR ENDING
JUNE 30, 2025**



Report

**FOR COLLECTION ON THE COUNTY TAX ROLL OF
RECREATION STANDBY AND SERVICE CHARGES**

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

This report has been prepared pursuant to the order of the Board of Trustees (herein called "Board") of the Incline Village General Improvement District (herein called "District"), Washoe County (herein called "County"), Nevada, for the purpose of having recreation standby and service charges, herein called ("charges"), for the fiscal year 2024-2025, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders. The Board has adopted charges pursuant to NRS 318.201 through prior annual reports and other actions including:

Resolution Number	Date Approved	Venue Affected	Related Bond Maturity Date
419	10/5/1967	Burnt Cedar and Incline Beach	N/A
420	10/5/1967	Burnt Cedar and Incline Beach	N/A
450	4/16/1968	Burnt Cedar and Incline Beach	N/A
1261	7/13/1976	Golf Courses, Ski Area, Beaches	N/A
1262	7/29/1976	Golf Courses, Ski Area, Beaches, Tennis and Recreation Parcels	2022**
1750	1/14/2004	Golf Courses, Ski Area, Parks, Tennis and Facilities	2014
1785	5/28/2008	Ski Area	2018

** Resolution 1262 related bond issue was part of refunding in 1991, 2002 and 2012.



- I. The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly by the District) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District.
- A. Single Family Parcels, or Multi Residential Unit Parcels Included in the District Prior to June 1, 1968.** A \$450.00 annual base Recreation Facility Fee for each single family parcel, and a \$450.00 annual base Recreation Facility Fee per dwelling unit on a multi-residential unit parcel, whether such dwelling unit stands alone or is part of a multiple unit residential structure and whether or not such dwelling unit is separately assessed by the County Assessor; and an additional \$330.00 annual Beach Facility Fee per single family parcel or per dwelling unit in the case of multi-residential unit parcels, pertaining to the use of the beaches or boat launching area. (For purposes hereof, a dwelling unit shall be placed on the roll at the earlier of the commencement of construction, site preparation, or utility meter installation on any portion of the lot on which the dwelling unit is located).
- B. Other Parcels in the District Prior to June 1, 1968.** For each parcel separately assessed by the County Assessor, which parcel is not a single family parcel or multi-residential unit parcel, a \$450.00 annual base Recreation Facility Fee and an additional \$330.00 annual Beach Facility Fee pertaining to the use of the beaches or boat launch area.
- C. Properties Annexed After June 1, 1968.** Properties annexed to the District after June 1, 1968, shall have an annual base Recreation Facility Fee of \$450.00. Properties annexed after June 1, 1968, are not entitled to the use of the beaches or boat launching area and pay no Beach Facility Fee, as such will not be assessed an annual Beach Facility Fee.
- D. Exceptions.** Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes or educational purposes; common areas without occupied structures appurtenant to a condominium or townhouse cluster; and publicly owned lands, are excepted and excluded from the charges imposed by subsections A through C of this section. In addition, any parcel which is (1) undeveloped, and (2) subject to a deed restriction, acceptable to IVGID staff, preventing any and all development of the parcel in perpetuity, which deed restriction is recorded in the Washoe County Recorder's Office, and (3) whose owner agrees to waive in perpetuity on his own behalf as well as on behalf of his successors and assigns any right to demand in the future any recreation privileges arising from or associated with said parcel is also excepted and excluded from the charges imposed by subsections A through C of this section.



Any exception granted pursuant to paragraph I. D shall operate prospectively only from and after the date subsequent to which such exception is approved by *the Board of Trustees* of the Incline Village General Improvement District and no exception as created by the paragraph I. D shall have any retroactive application.

- E. Recreation Privileges.** Each parcel and/or property (as described in A through C of this section) which is charged a Recreation and/or Beach Facility Fee is entitled to recreation privileges, as described in IVGID Ordinance No. 7, an Ordinance Establishing Recreation Privileges by the Incline Village General Improvement District.
- II.** The amount of moneys required for the fiscal year extending from July 1, 2024, to June 30, 2025, has been determined by this Board to be estimated at \$3,699,450 for the Recreation Facility Fee, and \$2,561,460 for the Beach Facility Fee. The Board of Trustees is evaluating the allocation of these funds between Recreation Facility Fee and the Beach Facility Fee, for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities.
- III.** Said sum has been apportioned among the parcel and/or property (as described in I.A. through I.C. above) within the District in accordance with the applicable rates and charges prescribed and established therefore as set forth in this report.
- IV.** The the parcel and/or property (as described in I.A. through I.C. above) so charged have been described by their Assessor Parcel Number (APN), used by the County Assessor in the County Tax Roll for the fiscal year 2024-2025, which are by reference to maps prepared by and on file in the office of the County Assessor for said County.
- V.** The Board has, by resolution, elected and determined to have such charges for the forthcoming fiscal year collected on the general tax roll of the County of Washoe for said year, on which general District taxes are collected, in the same manner, by the same persons and at the same time, together with and not separately from its general District taxes.
- The District has agreed to pay the Washoe County Treasurer an annual fee of \$1,000 for the processing of these fees.
- VI.** The amounts of the charges shall constitute a lien against the the parcel and/or property (as described in I.A. through I.C. above) against which the charge has been imposed as of the time when the lien of taxes on the roll attaches, and all laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.
- VII.** The County Treasurer shall include the amount of the charges on the bills for taxes levied against the respective parcel and/or property (as described in I.A. through I.C. above),



and thereafter the amounts of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties, provided that the County Treasurer may, in his discretion, issue separate bills for such charges and separate receipts for collections on account of such charges.

Dated: May 29, 2024

By Order of the Board of
Trustees of the Incline Village
General Improvement District

Sara Schmitz
Chair, IVGID Board of Trustees



I hereby certify that the report to which this certification is attached was filed with the Board of Trustees of the Incline Village General Improvement District, and set to be heard by it on May 29, 2024, and that I caused notice of said hearing to be published on May 3, 10, 17 and May 24, 2024, in the *Tahoe Daily Tribune*.

Heidi H. White
District Clerk

I hereby certify that on May 29, 2024, the report to which this certification is attached came on regularly for hearing by the Board of Trustees of the Incline Village General Improvement District, being the time and place set therefore and that said Board heard and considered the report and all objections and protests thereto; that it found by resolution, that protests have not been made by the owners of a majority of the the dwelling unit, parcel and/or property (as described in I.A. through I.C. above), that consideration was given by it to the accuracy of each charge therein, and that where such charge was found to be inaccurate, if any, it was revised, changed, reduced or modified to make it accurate, and was finally approved and adopted.

Heidi H. White
District Clerk

Received and filed on:

Washoe County Treasurer

M E M O R A N D U M

TO: Board of Trustees

THROUGH: Bobby Magee
District General Manager

FROM: Heidi White
District Clerk

SUBJECT: PUBLIC HEARING

Required Public Hearing on the District's Operating and Capital Improvement Program Budgets, Fiscal Year 2024/2025

DATE: May 30, 2024

On May 29, 2024, the Board of Trustees opened a public hearing on the above subject matter. Following is an outline for the public hearing:

1. Board Vice Chairman Dent will ask the Board for a motion and a second to officially reopen the public hearing.
2. Once the public hearing has been reopened, Board Vice Chairman Dent will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
3. Board Vice Chairman Dent will then ask for public comment on the rates as included in the Board packet.
4. After all public comments have been made, a Board member will need to make a motion to close the public hearing, which will need a second, and then Board Chairman Dent will call for the question and a vote will be taken on this motion.

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee
General Manager

FROM: Adam Cripps
Assistant Director of Finance

SUBJECT: Adoption of the Incline Village General Improvement District Final Budget for Fiscal Year 2024-2025, State of Nevada Form 4404LGF, Recreation Facility Fee and Beach Facility Fee. Authorizing Staff Levels, and Fiscal Year 2024-25 Capital Improvement Project Budget.

DATE: May 29, 2024

I. RECOMMENDATIONS

That the Board of Trustees:

1. Approve the Incline Village General Improvement District's Final Budget for Fiscal Year 2024-25 and Direct Staff to make updates to Form 4404 as Prescribed by the State of Nevada Department of Taxation based on final approved budget, and;
2. Approve the Fiscal Year 2024-25 Authorized Staffing Levels, and;
3. Approve the Incline Village General Improvement District's Capital Improvement Program Budget for Fiscal Year 2024-25

II. DISTRICT STRATEGIC PLAN

This action supports Long Range Principle #3, Finance; *"The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management."*

III. BACKGROUND

Overview

This agenda item has been prepared for the Board of Trustees to review, discuss, and direct staff on the District's Fiscal year 2024-25 Final budget, as well as related

actions that are required to implement a Fiscal 2024-25 budget that is in compliance with Nevada Statutes as well as Board of Trustee's Policies.

The budget was prepared in correlation with the District's Strategic Plan and priority objectives as well as financial policies that ensure that the District remains fiscally sound and that resources are available to support activities and capital investments over a multi-year planning horizon.

Following the filing of the FY2024-25 Tentative Budget with the State of Nevada Department of Taxation, a number of revisions were necessitated and have been incorporated into the District's Final Budget for FY2024-25. These revisions along with the capital improvement program budget have been included as supplemental material to this item. Through the motion, Staff will be directed to update the Form 4404 as to the final approved budget for subsequent filing to the State of Nevada Department of Taxation by the required filing date of June 3, 2024.

ATTACHMENTS

- Central Services Cost Allocation Plan FY2024-25.
- Staffing Summary for Authorized Positions to the FY2024-25 Budget.
- Fiscal Year 2024-25 Capital Budget.

VI. FINANCIAL IMPACT AND BUDGET

The recommended actions will not have any impact to the current fiscal year budget.

V. ALTERNATIVES

Without Board direction on the finalization of the Fiscal Year 2024-25 budget, the District runs the risk of falling out of compliance with NRS 354.596(4) for the required Public Hearing on the tentative budget.

Supplemental Item G.3.B.

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2025**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Tennis	Comm. Services Admin	Beach	Internal Services	Total District		
Base Cost														
Budgeted Information Technology	<table border="1"> <tr> <td>\$</td> <td>1,849,766</td> </tr> </table>												\$	1,849,766
\$	1,849,766													
Percentage of Costs Allocated	80%													
Allocation based on Services & Supplies	163,079	494,775	145,133	46,748	72,263	307,368	71,152	9,480	4,799	65,058	99,960	1,479,813		
Budgeted Accounting - Invest. Int.	<table border="1"> <tr> <td>\$</td> <td>2,273,984</td> </tr> </table>												\$	2,273,984
\$	2,273,984													
Percentage of Costs Allocated	80%													
Allocation based on Services & Supplies	200,479	608,244	178,417	57,469	88,835	377,859	87,469	11,654	5,900	79,978	122,884	\$ 1,819,187		
Blended Allocation	20%	20%	9%	3%	3%	21%	7%	1%	1%	6%	9%	100%		
Budgeted Human Resources	<table border="1"> <tr> <td>\$</td> <td>1,068,652</td> </tr> </table>												\$	1,068,652
\$	1,068,652													
HR + 20% Accounting	<table border="1"> <tr> <td>\$</td> <td>1,523,449</td> </tr> </table>												\$	1,523,449
\$	1,523,449													
Based on Wages, Benefits & FTE	309,124	298,932	129,676	44,147	45,158	327,261	105,180	11,216	17,605	94,356	140,793	\$ 1,523,449		
Central Services Cost Allocation	\$ 1,036,318	\$ 1,401,951	\$ 453,226	\$ 148,363	\$ 206,255	\$ 1,012,488	\$ 263,801	\$ 32,349	\$ 28,303	\$ 239,393		\$ 4,822,449		
Annual Billing for Adopted Budget		\$ 1,401,951	\$ 453,226	\$ 148,363	\$ 206,255	\$ 1,012,488	\$ 263,801	\$ 32,349	\$ 28,303	\$ 239,393		\$ 3,786,131		
Baseline budget												\$ 53,483,201		
Overhead Rate for Charging vs Actuals		9.9%	9.9%	10.2%	10.7%	9.4%	8.4%	8.4%	6.9%	9.1%		9.9%		

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
Administrative Services			
TRUSTEE	n/g		
GENERAL MANAGER	Contract	FTE	
ASSISTANT GENERAL MANAGER	42	FTE	
DISTRICT CLERK	33	FTE	
DIRECTOR OF ADMINISTRATIVE SERVICES	40	FTE	
DIRECTOR OF FINANCE	42	FTE	
ASSISTANT DIRECTOR OF FINANCE	40	FTE	
CONTROLLER	33	FTE	
ACCOUNTANT	25	FTE	
COMMUNITY SVCS BUDGET ANALYST	28	FTE	
SENIOR ACCOUNTANT	27	FTE	
MANAGEMENT ANALYST	28	FTE	
PURCHASING & CONTRACTS MANAGER	33	FTE	
ACCOUNTS PAYABLE TECHNICIAN	18	FTE	
PAYROLL GENERALIST	22	FTE	
SR. IT ANALYST	28	FTE	
DIR INFO SYSTEMS & TECHNOLOGY	38	FTE	
IT/PROJECT MANAGER	32	FTE	Software Specialist
IT NETWORK ADMINISTRATOR	26	FTE	
POS/PRODUCT ADMINISTRATOR	22	FTE	
IT TECHNICIAN	22	FTE	
REVENUE OFFICE SUPERVISOR	24	FTE	
REVENUE OFFICE TECHNICIAN	18	FTE	
DIRECTOR OF HUMAN RESOURCES	38	FTE	
TALENT ACQUISITION SPECIALIST	28	FTE	
HR/RISK MANAGER	33	FTE	Sr HR Analyst/Safety Sprvsr
RECEPTIONIST/SR ADMIN CLERK	18	FTE	
HR/BENEFITS COORDINATOR	25	FTE	Payroll/Benefits Coordinator
HR/RECRUITING ASSISTANT	20	FTE	
SAFETY SPECIALIST	25	FTE	
SPECIAL PROJECTS	n/g	PT/OC	
Public Works			
DIRECTOR OF PUBLIC WORKS	44	FTE	
UTILITIES SUPERINTENDENT	36	FTE	
PW ADMINISTRATIVE SUPERVISOR	28	FTE	
CUSTOMER SERVICE CLERK	n/g	PT	
PUBLIC WORKS ADMIN MANAGER	32	FTE	
CUSTOMER SERVICE REP I/II	G3	FTE	
UTILITIES ASSET MGMT TECHNICIAN	G9	FTE	
UTILITIES MAINTENANCE SPECIALIST	32	FTE	
PUBLIC WORKS MAINTENANCE I	G6	FTE	
PUBLIC WORKS MAINTENANCE I/II	G7	FTE	
COLLECTION/DISTRIBUTION SUPV	31	FTE	
COLLECTION/DISTRIBUTION OIT	G6	FTE	
COLLECTION/DISTRIBUTION OP I	G8	FTE	
COLLECTION/DISTRIBUTION OP II	G9	FTE	
COLLECTION/DISTRIBUTION OP III/ASST SPVSR	G11	FTE	
DRIVER PUBLIC WORKS	n/g	PT	
COMPLIANCE SUPRV/CHIEF INSPECTOR	31	FTE	
INSPECTOR I - CERTIFIED	G8	FTE	
INSPECTOR II	G9	FTE	
SENIOR INSPECTOR	G10	FTE	
SENIOR ELECTRICIAN/INSTRUMENTATION TECH	G11	FTE	

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
ELECTRICIAN/INSTRUMENTATION TECH	G9	FTE	
METER TECHNICIAN I/II	G7	FTE	
SCADA TECHNICIAN/INSTRUMENTATION TECH	G11	FTE	SCADA Engineer
WETLANDS HUNTING COORDINATOR	n/g	OC	
WATER/WASTEWATER OIT	G8	FTE	
WATER/WASTEWATER OPERATOR I	G8	FTE	
WATER/WASTEWATER OPERATOR II	G9	FTE	
WATER/WASTEWATER OPERATOR III	G10	FTE	
CHIEF CHEMIST	31	FTE	
LABORATORY ANALYST I/II	G8	FTE	
WATER/WASTEWATER SUPERVISOR	31	FTE	
ASST WTR/WW OPIII SUPV-WW LEAD	G11	FTE	
RESOURCE CONSERVATIONIST	29	FTE	
PUBLIC WORKS PROGRAM COORDINATOR II	21	FTE	
PUBLIC WORKS TECHNICIAN	21	FTE	
Community Services/Beach			
GENERAL MANAGER - GOLF OPERATIONS	38	FTE	
SENIOR HEAD GOLF PROFESSIONAL	27	FTE	
1ST ASSISTANT - CHAMPIONSHIP	18	FTE	
OUTSIDE SERVICES SUPERVISOR	n/g	SEASONAL	
MTN COURSE GOLF SHOP STAFF	n/g	SEASONAL	
OUTSIDE SERVICES STAFF	n/g	SEASONAL	
GOLF SHOP STAFF	n/g	SEASONAL	
ASST GOLF PRO - TOURNAMENT COORDINATOR	n/g	SEASONAL	
DISTRICT MERCHANDISER	20	FTE	
LEAD GOLF SHOP STAFF	n/g	SEASONAL	
STARTER/RANGER - CHAMP COURSE	n/g	SEASONAL	
TEACHING PROFESSIONAL	n/g	SEASONAL	
STARTER/RANGER - MTN COURSE	n/g	SEASONAL	
MTN COURSE LEAD GOLF SHOP STAFF	n/g	SEASONAL	
GROUND SUPERINTENDENT GOLF COURSES	33	FTE	
ASST. SUPT CHAMPIONSHIP COURSE	24	FTE	
MAINTENANCE CREW FOREMAN	18	FTE	
MAINTENANCE GROUNDS WORKER	n/g	SEASONAL	
IRRIGATION TECHNICIAN - GOLF	n/g	SEASONAL	
HORITCULTURIST - GOLF	n/g	SEASONAL	
ASST. SUPT MOUNTAIN COURSE	23	FTE	
FOOD & BEVERAGE DIRECTOR	33	FTE	
FOOD & BEVERAGE FOH MANAGER	28	FTE	Assistant F&B Manager
EXECUTIVE CHEF	30	FTE	
SOUS CHEF	21	FTE	
COOK	n/g	SEASONAL	
PREP COOK	n/g	SEASONAL	
DISHWASHER	n/g	SEASONAL	
FOOD & BEV ON DUTY SUPERVISOR	n/g	SEASONAL	
BARTENDER	n/g	SEASONAL	
SERVER	n/g	SEASONAL	
BUSSER	n/g	SEASONAL	
GRILLE HOST	n/g	SEASONAL	
SNACK BAR ATTENDANT	n/g	SEASONAL	
BEACH SNACK BAR ATTENDANT	n/g	SEASONAL	
BAR CART ATTENDANT	n/g	SEASONAL	
FOOD & BEVERAGE CASHIER	n/g	SEASONAL	
LEAD F&B CASHIER	n/g	SEASONAL	

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
EVENT COORDINATOR	20	FTE	
SNOWFLAKE SUPERVISOR	n/g	SEASONAL	
BANQUET BAR CAPTAIN	n/g	OC	
BANQUET BARTENDER	n/g	OC	
BANQUET SERVER	n/g	OC	
BANQUET CAPTAIN	n/g	OC	
BANQUET COOK	n/g	OC	
BANQUET PREP COOK	n/g	OC	
BANQUET DISHWASHER	n/g	OC	
BANQUET CHEF	21	FTE	
CHATEAU RECEPTIONIST/CLERK	n/g	SEASONAL	
FACILITIES OPERATIONS ASST.	n/g	OC	
FACILITIES OPERATIONS LEAD	16	FTE	
SALES & EVENT COORDINATOR	23	FTE	
SKI RESORT GENERAL MANAGER	38	FTE	
SKI OPERATIONS MANAGER	33	FTE	
RECEPTIONIST/ADMIN CLERK	18	FTE	
LIFT OPERATIONS - SUPERVISOR	21	FTE	Assistant Lift Manager
LIFT MANAGER	26	FTE	
LIFT MAINTENANCE TECHNICIAN	21	FTE	
LEAD LIFT OPERATOR	n/g	SEASONAL	
LIFT OPERATOR/TICKET CHECKER	n/g	SEASONAL	
LIFT MAINTENANCE LABORER	n/g	SEASONAL	
SNOWMAKER	n/g	SEASONAL	
SLOPE MAINTENANCE MANAGER	26	FTE	
ASSISTANT SLOPE MAINT MANAGER	24	FTE	
GROOMER	n/g	SEASONAL	
TERRAIN PARK ATTENDANT	n/g	SEASONAL	
MOUNTAIN MAINTENANCE WORKER	n/g	SEASONAL	
BASE OPERATIONS MANAGER	26	FTE	
BASE OPERATIONS SUPERVISOR	n/g	SEASONAL	
MAINTENANCE - PROPERTY OPS	n/g	SEASONAL	
TRAM DRIVER	n/g	SEASONAL	
SHUTTLE/TRAM DRIVER	n/g	SEASONAL	
JR. PARKING ATTENDANT	n/g	SEASONAL	
PARKING ATTENDANT	n/g	SEASONAL	
SKI PATROL DIR/SAFETY COORD	n/g	SEASONAL	
SKI PATROLLER	n/g	SEASONAL	
DISPATCHER	n/g	SEASONAL	
SKI PATROL ASSISTANT DIRECTOR	n/g	SEASONAL	
ASST. DIR OF SKIER SERVICES	n/g	SEASONAL	
DIRECTOR OF SKIER SERVICES	n/g	SEASONAL	
SKI/SNOWBOARD SUPERVISOR	n/g	SEASONAL	
SKI/SNOWBOARD INSTRUCTOR	n/g	SEASONAL	
MARKETING & COMMUNICATIONS MANAGER	31	FTE	Marketing Manager
ASSISTANT MKTG & COMMUNICATIONS MANAGER	29	FTE	Marketing Coordinator
PUBLIC INFORMATION COORDINATOR	29	FTE	Districtwide Communications Coordinator
MKTG VIDEO/PHOTO PROD COORD	n/g	SEASONAL	
RENTAL SHOP MANAGER	n/g	SEASONAL	
ASST. RENTAL SHOP MANAGER	n/g	SEASONAL	
HYATT SHOP STAFF	n/g	SEASONAL	
RENTAL TECHNICIAN	n/g	SEASONAL	
REPAIR SHOP TECHNICIAN	n/g	SEASONAL	
LEAD HYATT SHOP STAFF	n/g	SEASONAL	
LEAD RENTAL TECHNICIAN	n/g	SEASONAL	
RENTAL ATTENDANT	n/g	SEASONAL	

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
CSC SUPERVISOR	n/g	SEASONAL	
CSC INSTRUCTOR	n/g	SEASONAL	
JR. CSC INSTRUCTOR	n/g	SEASONAL	
CSC GUEST SERVICES	n/g	SEASONAL	
CSC LEAD GUEST SERVICES	n/g	SEASONAL	
CSC RENTAL TECHNICIAN	n/g	SEASONAL	
REVENUE SAFE CLERK	16	FTE	
TICKET OFFICE SUPERVISOR	n/g	SEASONAL	
LEAD CASHIER	n/g	SEASONAL	
CASHIER	n/g	SEASONAL	
MOUNTAIN HOST	n/g	SEASONAL	
PRIVATE REQUEST RATE	n/g	SEASONAL	
ASSISTANT COMM SVCS AMBASSADOR	n/g	PT	Lead Beach Host (OT Eligible)
PARKING & BOAT RAMP ATTENDANT	n/g	SEASONAL	
LEAD BEACH HOST II	n/g	SEASONAL	
LEAD BEACH HOST I	n/g	SEASONAL	
BEACH HOST I	n/g	SEASONAL	
BEACH HOST II	n/g	SEASONAL	
PARKS SUPERINTENDENT	33	FTE	
PARKS SUPERVISOR	20	FTE	
PARKS CREW SUPERVISOR	18	FTE	
SENIOR MAINTENANCE WORKER	n/g	SEASONAL	
MAINTENANCE WORKER	n/g	SEASONAL	
IRRIGATION TECH - FTYR	16	FTE	
PARKS ADMINISTRATIVE ASSISTANT	n/g	PT	
HEAD TENNIS & PICKLEBALL PROFESSIONAL	n/g	SEASONAL	
TENNIS & PICKLEBALL CENTER SUPERVISOR	n/g	SEASONAL	
TENNIS & PICKLEBALL INSTRUCTOR	n/g	SEASONAL	
TENNIS & PICKLEBALL HOST	n/g	SEASONAL	
TENNIS & PICKLEBALL COURT WASH	n/g	SEASONAL	
PARKS & RECREATION CENTER MGR	24	FTE	
REC COORD-FITNESS HLTH&WELLNESS	20	FTE	
REC SUPERVISOR-AQUATICS	22	FTE	
REC SUPERVISOR - SENIORS	22	FTE	
REC SUPV - SPORTS & CMNTY PROG	22	FTE	
PARKS & REC CLERK - I	16	FTE	
SR. PARKS & RECREATION CLERK	18	FTE	
ASST PARKS & RECREATION CLERK	n/g	PT	
PARKS & RECREATION CLERK II	16	FTE	
SENIOR RECREATION LEADER	n/g	PT	
RECREATION LEADER	n/g	PT	
BUS DRIVER RECREATION	n/g	PT	
BUS DRIVER RECREATION	n/g	PT	
SPORTS SITE SUPERVISOR	n/g	PT	
SPORTS SPECIALIST	n/g	PT	
SENIOR CHILD CARE LEADER	n/g	PT	
CHILD CARE LEADER	n/g	PT	
FITNESS FACILITY ROVER	n/g	PT	
SR. FITNESS INSTRUCTOR	n/g	PT	
FITNESS INSTRUCTOR	n/g	PT	
PERSONAL TRAINER	n/g	PT	
SR. AQUACISE INSTRUCTOR	n/g	PT	
AQUACISE INSTRUCTOR	n/g	PT	
PARK & REC MEETING RATE	n/g	PT	
DIRECTOR OF PARKS & RECREATION	38	FTE	
RECREATION ADMINISTRATON SPECIALIST	18	FTE	

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
AQUATICS ASSISTANT EXEMPT	17	FTE	
LEAD LIFEGUARD	n/g	SEASONAL	
LIFEGUARD	n/g	SEASONAL	
SWIM INSTRUCTOR	n/g	SEASONAL	
SWIM COACH	n/g	SEASONAL	
REC SUPV-OPS & COMNTY PROGRMG	22	FTE	

Internal Services

FLEET SUPERINTENDENT	32	FTE	
MECHANIC I	G8	FTE	
MECHANIC II	G9	FTE	
MECHANIC II CERTIFIED	G9	FTE	
ENGINEERING MANAGER	41	FTE	
SENIOR ENGINEER	34	FTE	
PRINCIPAL ENGINEER	38	FTE	
ASSOCIATE ENGINEER	32	FTE	
DISTRICT PROJECT MANAGER	34	FTE	
PW CONTRACT ADMINSTRATOR II	25	FTE	
BUILDINGS SUPERINTENDENT	29	FTE	
ASSISTANT BUILDINGS SUPT	24	FTE	
BUILDINGS MAINTENANCE I	G6	FTE	
BUILDINGS MAINTENANCE II	G7	FTE	
BUILDINGS MAINT III-ELECTRICAL	G7	FTE	
BUILDINGS MAINTENANCE III	G7	FTE	

Project Number	Project Title	Estimated Carry Forward Projects	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed FY 2028-29	Five Year Total	
	General Fund								
	<i>Accounting/Information Systems</i>								
	Network Closet Updates (HVAC)	40,000							
	Network Upgrades - Switches, Controllers, WAP	308,334							
1213CE2104	Fiber Installation/Replacement	25,000							
	Wireless Equipment Replacement and Network Hardware Replacement and Maintenance						90,000	90,000	
1099LI1705	Pavement Maint - Admin	19,300			95,000		240,000	335,000	
EX23100200	Website Redesign and Upgrade	10,000							
EX23100100	Accounting Printer Replacement	8,400							
NEW	Server Storage and Computing Hardware		275,000	75,000				350,000	
	Total Accounting/Information Systems	411,034	275,000	75,000	95,000		330,000	775,000	
	General and Admin								
	Admin Printer Copier Replacement - 893 Southwood						35,000	35,000	
	New Administration Building				1,000,000	10,000,000		11,000,000	
	Total General and Admin				1,000,000	10,000,000	35,000	11,035,000	
	Total General Fund		275,000	75,000	1,095,000	10,000,000	365,000	11,810,000	
	Utilities								
	<i>Public Works Shared</i>								
	Public Work Rolling Stock		160,000					160,000	
2097DI1401	Adjust Utility Facilities in NDOT/WC Right-of-Way	64,017			Moved to Operating Expense				
2097LI1401	Pavement Maintenance Utility Facilities	285,590							
EX23100200	Web Site Redesign and Upgrade	10,000							
EX23200200	Rain Gutter, Garage Door Openers, Drainage, Heat	89,359			Moved to Operating Expense				
2097CO2101	Public Works Billing Software Replacement	20,000							
2097LI1701	Pavement Maintenance, Res 3-1 WPS 4-2/5-1	206,759							
	Replace Public Works Front Security Gate					80,000		80,000	
NEW	Utilities System and Plant Control Upgrades (SCADA)		250,000	1,000,000				1,250,000	
	Large Format Printer Replacement						29,000	29,000	
	Total Public Works Shared	675,725	410,000	1,000,000		80,000	29,000	1,519,000	
	Solid Waste								
NEW	HHW Prefab Chemical Storage Building		120,000					120,000	
	Total Solid Waste		120,000					120,000	
	Water								
NEW	Watermain Replacement - Ponderosa Ranch Road		800,000					800,000	
2299WS1802	Watermain Replacement - Alder Ave	95,000							
2299WS1803	Watermain Replacement - Future	637,561		800,000	900,000	900,000	900,000	3,500,000	
NEW	R6-1 Tank Road Construction			130,000				130,000	
NEW	R2-1 Reservoir Roof Replacement				340,000			340,000	
NEW	R-2 Interior Tank Rehabilitation			130,000				130,000	
IF24200300	Fire Hydrant Replacement Project	248,467		270,000	280,000	290,000		840,000	
2299DI1204	Water Reservoir Coatings and Site Improvements	105,553			Moved to Operating Expense				
2299DI1102	Water Pumping Station Improvements	77,692	105,000	110,000	110,000	115,000	120,000	560,000	
2299DI1401	Burnt Cedar Water Disinfection Plant	31,744	160,000	500,000	500,000	500,000		1,660,000	
NEW	SCADA Management Servers/Network - BCDP		100,000					100,000	
	LIMSs Software			60,000				60,000	
2299DI1707	BCWDP Emergency Generator Fuel Tank	419,437							
2299DI1103	Replace Commercial Water Meters, Vaults, and WPS Generator Fuel Tank Protection	39,987			Moved to Operating Expense				
	BCWDP Production Meter 24"				75,000			75,000	
	Residential Water Meter Replacements				Moved to Operating Expense				
	Total Water	1,655,441	1,165,000	2,000,000	2,205,000	1,805,000	1,020,000	8,195,000	
	Sewer								
2524SS101	Effluent Pipeline Project (Encumbered)	59,000,000	15,700,000	10,783,500				26,483,500	
2599SS2010	Effluent Storage Tank (Encumbered)	6,894,520	Will Receive 5.2 Mil in ACE Grant						
NEW	SPS#1 Pump Sta. & Generator Bldg Roof			280,000				280,000	
2599DI1104	Sewer Pumping Station Improvements	32,248	250,000	110,000	112,000	115,000	120,000	707,000	
NEW	Sewer Pumping Station 14 Improvements				120,000	440,000		560,000	
2599BD1105	WRRF Roof Replacement	325,000							
2599SS1102	Water Resource Recovery Facility Improvements	53,119	Moved to Operating Expense						
2599SS1103	Wetlands Effluent Disposal Facility Improvements	29,834	50,000	55,000	225,000	115,000	120,000	565,000	
2599SS1203	Sewer Main Rehabilitation	98,740	105,000	550,000	340,000	350,000	360,000	1,705,000	
NEW	SCADA Management Servers/Network - WRRF			100,000				100,000	

FY2024-25 Capital Improvement Budget

	Replace & Reline Sewer Mains, Manholes and Appurtenances		Moved to Operating Expense					
2599DI1703	Sewer Pump Station #1 Improvements	294,298						
	Effluent Repairs on NDOT Highway	41,800	Moved to Operating Expense					
	Total Sewers	66,769,559	16,105,000	11,878,500	797,000	1,020,000	600,000	30,400,500
	Total Utilities	69,100,725	17,800,000	14,878,500	3,002,000	2,905,000	1,649,000	40,234,500
	Community Services							
	<i>Championship Golf</i>							
	Rolling Stock		120,000	237,000	148,000	305,000	419,000	1,229,000
NEW	Championship Golf Cart Barn Siding Replacement		165,000					165,000
	Driving Range Nets					110,000		110,000
	Championship Course Bunkers			180,000	185,000	190,000		555,000
3141LI1202	Cart Path Replacement - Champ Course	165,374	195,000	187,500	55,000		55,000	492,500
	Driving Range Improvements					37,000		37,000
	Championship Golf Course Electric Cart Fleet and						620,000	620,000
	Replace Icemaker Champ Golf Course Cart Barn				11,970			11,970
3153BD2001	Recoat Chateau F&B Grill and Catering kitchen						39,700	39,700
	Grille Furniture					35,200		35,200
	Grille Patio Table and Chairs			58,227				58,227
3142LE1741	2016 Bar Cart #724	Completed						
3142LE1742	2016 Bar Cart #725	Completed						
	Material Storage Bins				275,000			275,000
	Practice Green Expansion					35,000	190,000	225,000
3143GC2002	Range Ball Machine Replacement	10,000						
	Pavement Maintenance of Parking Lots - Champ Course & Chateau	16,925			615,000			615,000
	Total Championship Golf	192,299	480,000	662,727	1,289,970	712,200	1,323,700	4,468,597
	<i>Mountain Golf</i>							
	Rolling Stock			13,000				13,000
NEW	Wash Pad Improvements				100,000			100,000
3241LI2001	Mountain Golf Course Cart Path Replacement	Completed						
	Irrigation Improvements	12,831						
NEW	Mountain Course Fuel Tank Replacement			100,000	500,000			600,000
3242LE1726	2016 Bar Cart #726	Completed						
NEW	Irrigation System Replacement						1,000,000	1,000,000
3242LI1204	Pavement Maintenance of Parking Lots - Mountain	29,900						
	Mountain Course Greens, Tee's Bunkers							
NEW	Mountain Course 58 Cart Fleet			491,200				491,200
	Total Mountain Golf	42,731	0	604,200	600,000		1,000,000	2,204,200
			Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed FY 2028-29	Five Year Total
	Project Title							
	<i>Facilities</i>							
	Resurface Patio Deck Replace Railings Replace Rock			27,500				27,500
	Chateau Community Room Ceiling and Beam Refurbishing			25,000				25,000
	Upgrade Chateau Community Room Lighting Control				25,620			25,620
	Portable Bars			18,375				18,375
	Catering Ceremony Chairs				16,000			16,000
	Replace Banquet Serviceware		75,000				72,000	147,000
	Banquet Tables			10,000		35,090		45,090
	Carpet Replacement at the Chateau						55,500	55,500
	Paint Exterior Chateau					52,500		52,500
	Furniture for Chateau					14,850		14,850
3351BD1703	Aspen Grove Outdoor Seating BBQ and	8,308						
3350BD1506	Paint Exterior of Chateau	22,300						
3350BD1505	Paint Interior of Chateau	Completed						
	Landscape Improvements at Aspen Grove					19,800		19,800
	Total Facilities	30,608	75,000	80,875	41,620	122,240	127,500	447,235
	<i>Ski</i>							
	Rolling Stock		775,000					775,000
	Ski Way and Diamond Peak Parking Lot Reconstruction			-	480,000	6,300,000		6,780,000
	Ski Lodge Facilities - Install Kitchen Grease Interceptor			300,000				300,000
	Replace Ski Lodge Facility Equipment- Electrical Entrance	110,494	175,000					175,000

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	Base Lodge Walk in Cooler and Food Prep (kitchen) Reconfiguration	Complete						0
	Diamond Peak Fuel Storage Facility			750,000				750,000
NEW	Ski Lodge Facilities - Resurface Concrete Deck			Moved to Operating Expense				0
3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures			54,000				54,000
	Replacement of Main and Snowflake Lodge Kitchen			20,000				20,000
	Crystal Express Ski Lift Maintenance and Improvements				250,000		500,000	750,000
3469LI1105	Pavement Maintenance Diamond Peak and Ski Way	65,040						
3499BD1710	Diamond Peak Facilities Floor Material	17,865						
	Lakeview Ski Lift Maintenance and Improvements					210,000		210,000
3462HE1701	Lodgepole Ski Lift Maintenance and Improvements			150,000			200,000	350,000
3462HE1712	Red Fox Ski Lift Maintenance and Improvements	63,441	75,000					75,000
3464SI1002	Snowmaking Infrastructure Replacement	375,189	100,000		200,000			300,000
3469BD2101	Replace Ski Rental Equipment	110,100		300,000	160,000		310,000	470,000
3653BD1502	Replace 1966 Snowflake Lodge	250,000				6,000,000		6,000,000
	Total Ski	992,129	1,125,000	1,274,000	1,090,000	12,510,000	1,010,000	17,009,000

Project Title	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed FY 2028-29	Five Year Total
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Parks						
	Rolling Stock Park		110,000	161,100	122,000	501,100
	Replace Playground - Ridgeline Park			250,000		250,000
	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement		250,000			250,000
	Storage Container shed/buidling replacement			20,000		20,000
	Preston Field Retaining Wall Replacement			500,000		500,000
	Ridgeline fields at Incline Park bleacher			75,000		75,000
4378BD2202	Skate Park Enhancement	476,971				
	Central Irrigation Controller Upgrade		60,000			60,000
	Replace Playgrounds - Preston		500,000			500,000
	Fencing Repair Ridgeline Park and Preston Field		45,000	10,000	10,000	65,000
	Erosion Control projects				40,000	40,000
	GPS Field Striper		30,000			30,000
	Parks Furnishings		20,000	10,000	10,000	50,000
	Resurface and coat Preston Park Bathroom					
4378LI1403	Pavement Maintenance- Preston	16,127				
4378LI1602	Pavement Maintenance- Overflow Parking	13,488				
4378LI1802	Pavement Maintenance- Incline Park/ Parks	47,750				
	Parks Pavement Maintenance	Will Fund with	50,000	30,000	28,000	166,000
	Total Parks	554,336	60,000	1,005,000	1,056,100	2,507,100

Tennis						
	Reconstruct Tennis Courts 5 thru 7	Unfunded	2,500,000			2,500,000
	Reconstruct Tennis Courts 3 thru 4	Unfunded		1,500,000		1,500,000
	Reconstruct Tennis Courts 1 and 2	Unfunded			1,500,000	1,500,000
	Resurface Tennis Courts 8-9-10-11(Pickleball)		19,000	-		19,000
4588LI1201	Pavement Maintenance- Tennis	7,604				
	Ball Machines for Tennis Center			17,000		17,000
	Total Tennis	7,604	0	2,519,000	1,517,000	5,536,000

Recreation Center						
4884LI1102X	Recreation Center Pavement Maintenance	15,512		40,000	20,000	60,000
EX23100200	Website Redesign and upgrade	33,644				
BI233350200	Rec Center Exterior Wall Waterproofing & French Drain - Xeroscape	86,777		77,000		77,000
	Recreation Center & Tennis Parking Lot Reconstruction and BMPs			1,450,000		1,450,000
NEW	Replaster Recreation Center Pool			100,000		0
	Pool Facility Deck/Floor Re-coat and ceiling improvements			38,000		38,000
	Pool Starter block replacement			48,000		48,000
NEW	Diving Board replacement			40,000		40,000
	Replace Bird Netting			17,720		17,720
4886LE0001	Fitness Equipment	82,381	57,200	51,300	58,700	295,960
	Recreation Center Printer Copier Replacement 980			25,000		25,000
BI24350100	HVAC System Replacement	Encumbered	1,035,000	1,035,000		2,070,000

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	Cardio Strength Room Downstairs Flooring			60,000				60,000
	Electronic Key Entry			130,000				130,000
NEW	Pool Sub Structure Investigation			20,000				0
	Total Recreation Center	218,314	1,092,200	1,522,020	1,528,700	63,760	65,000	4,311,680
	Total Community Services	2,038,021	2,772,200	6,662,822	6,067,290	14,908,200	3,526,200	33,976,712
			Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed FY 2028-29	Five Year Total
	Project Title							
	Beaches							
	Rolling Stock - Beaches		35,000					35,000
	Beaches Retaining Wall Enhancement and Replacement				55,000			55,000
	Storage Container Replacement					40,000		40,000
	Snack Bar Furnishings- picnic tables			28,000		22,000		50,000
	Ski Beach Boat Ramp Improvement Project		150,000					150,000
	Ski Beach Bridge (2) Replacement		170,000					170,000
	Burnt Cedar Beach Eastern Stormwater Improvements			190,000				190,000
	Beach Furnishings		20,000	20,000	20,000	20,000	20,000	100,000
	Central Irrigation Controller Upgrade		30,000					30,000
	Third Creek Fence Redesign and Replacement			15,000				15,000
	Ski and Incline Beach Landscape Enhancement			15,000				15,000
3972BD2102	Beach Access Improvements	56,538	400,000					400,000
	Reconstruct Pavement - Ski Beach						350,000	350,000
	Reconstruct Pavement, Incline Beach				500,000			500,000
	Pavement Reconstruction - Burnt Cedar Beach					835,000		835,000
	Replace Playgrounds - Beaches			400,000	200,000			600,000
	Replace Ski Beach Entrance Gate				50,000			50,000
	Incline Beach House and Access Project (Ski and	*3973LI1302 - CF	3,445,000					3,445,000
3973LI1302	Incline Beach Facility Replacement *	3,948,750						
3970BD2601	Burnt Cedar Swimming Pool and site	75,000						
	Burnt Cedar Beach Backflow Device Replacement	Completed						
3972FF1704	Beach Furnishings	31,000						
3972LI1201	Pavement Maint - Incline Beach							
3972LI1202	Pavement Maint - Burnt Cedar Beach	24,800						
3972BD1301	Pavement Maint - Beaches (All)	19,774		65,000	19,000	20,000	77,000	181,000
	Total Beaches	4,155,862	4,250,000	733,000	844,000	937,000	447,000	7,211,000
	Grand Total	75,705,642	25,097,200	22,349,322	11,008,290	28,750,200	5,987,200	93,232,212



2024 Capital Improvement Project Summary Report - 5 Year - Fleet (Updated 5/30/24)

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
Accounting/Information Systems	1213LV1702	IS&T Second Vehicle	Fleet Superintendent	-	-	-	30,000	-	30,000
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	33,000	-	-	-	33,000
			Subtotal	-	33,000	-	30,000	-	63,000
Public Works Shared	2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	-	-	28,000	-	-	28,000
	2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent	-	-	-	180,000	-	180,000
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	36,000	-	-	36,000
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	-	-	-	180,000	180,000
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	-	-	-	65,000	65,000
	2097HV1732	2020 Vac-Con Truck #807	Fleet Superintendent	-	-	475,000	-	-	475,000
	2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	380,000	-	-	-	380,000
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	-	190,000	-	190,000
	2097LE1723	2004 9' Western Snow Plow #542A	Fleet Superintendent	-	-	-	8,000	-	8,000
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	15,000	-	15,000
	2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	-	-	-	39,000	39,000
	2097LV1733	2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	Fleet Superintendent	-	-	-	31,000	-	31,000
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	50,000	-	-	-	-	50,000
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	60,000	-	-	-	-	60,000
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	50,000	-	-	-	-	50,000
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	50,000	-	-	50,000
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	-	50,000	50,000



2024 Capital Improvement Project Summary Report - 5 Year - Fleet (Updated 5/30/24)

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	60,000	-	-	-	60,000
	2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	70,000	-	-	-	70,000
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	70,000	-	-	70,000
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	70,000	-	-	-	70,000
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	49,000	-	-	-	49,000
	2297P4356	2012 1-Ton Flatbed Truck w/ Crane #669	Fleet Superintendent	-	70,000	-	-	-	70,000
		Subtotal		160,000	699,000	659,000	424,000	334,000	2,276,000
Sewer	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	65,000	-	-	65,000
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	225,000	-	-	-	225,000
	2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	125,000	-	-	125,000
		Subtotal		-	225,000	190,000	-	-	415,000
Facilities	3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	-	40,000	-	-	40,000
		Subtotal		-	-	40,000	-	-	40,000
Ski	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	-	30,000	-	-	-	30,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	-	170,000	-	170,000
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	-	-	14,000	-	-	14,000
	3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent	550,000	-	-	-	-	550,000
	3463HE1726	Replace 2017 Pisten Bully 400 Snowcat #748	Fleet Superintendent	-	-	-	550,000	-	550,000
	3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent	-	-	-	282,000	-	282,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	20,000	20,000	20,000	20,000	20,000	100,000
	3464LV1731	2019 Polaris Ranger #805	Fleet Superintendent	-	26,000	-	-	-	26,000



2024 Capital Improvement Project Summary Report - 5 Year - Fleet (Updated 5/30/24)

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	3464LV1732	2021 Polaris Ranger #838	Fleet Superintendent	-	-	-	-	26,000	26,000
	3464LV1733	2019 Polaris (UTV) #791	Fleet Superintendent	-	26,000	-	-	-	26,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	205,000	-	-	-	-	205,000
	3469HE2420	Replace 2010 Shuttle Bus #636	Fleet Superintendent	-	205,000	-	-	-	205,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	65,000	-	-	-	65,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	65,000	-	-	-	65,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	24,000	-	24,000
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	24,000	-	24,000
		Subtotal		775,000	437,000	34,000	1,070,000	46,000	2,362,000
Recreation Center	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	80,000	-	-	-	80,000
	4899LV1723	2022 Chevy Compact SUV #846	Fleet Superintendent	-	40,000	-	-	-	40,000
		Subtotal		-	120,000	-	-	-	120,000
Community Services Shared	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	67,000	-	-	67,000
		Subtotal		-	-	67,000	-	-	67,000
Championship Golf	3142LE1720	2019 Ty-Crop Spreader #788	Fleet Superintendent	-	-	-	-	37,500	37,500
	3142LE1722	2001 Shattertine Aerifier #500	Fleet Superintendent	-	-	-	-	10,000	10,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	13,000	-	-	-	13,000
	3142LE1740	2019 Club Car Carryall Ball Picker #803	Fleet Superintendent	-	-	-	-	32,000	32,000
	3142LE1741	2016 Bar Cart #724	Fleet Superintendent	-	-	-	19,000	-	19,000
	3142LE1742	2016 Bar Cart #725	Fleet Superintendent	-	-	-	19,000	-	19,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	35,000	-	-	-	35,000



2024 Capital Improvement Project Summary Report - 5 Year - Fleet (Updated 5/30/24)

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	12,000	-	-	12,000
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	12,000	-	-	12,000
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	-	-	22,000	22,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	12,000	-	-	12,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	-	32,500	32,500
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	-	75,000	-	75,000
	3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent	-	12,000	-	-	-	12,000
	3197LE1728	2013 Toro Top Dresser #686	Fleet Superintendent	-	-	15,000	-	-	15,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	-	41,000	-	41,000
	3197LE1732	2020 Toro Fairway Aerator #817	Fleet Superintendent	-	39,000	-	-	39,000	78,000
	3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent	-	-	-	17,000	-	17,000
	3197LE1734	2008 Bandit Brush Chipper #625	Fleet Superintendent	-	-	45,000	-	-	45,000
	3197LE1735	2021 TORO Procore 864 Aerator #832	Fleet Superintendent	-	39,000	-	-	39,000	78,000
	3197LE1736	2017 John Deere Pro Gator #734	Fleet Superintendent	-	-	-	39,000	-	39,000
	3197LE1737	2018 John Deere Pro Gator #775	Fleet Superintendent	-	-	-	39,000	-	39,000



2024 Capital Improvement Project Summary Report - 5 Year - Fleet (Updated 5/30/24)

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	3197LE1738	2018 John Deere Pro Gator #776	Fleet Superintendent	-	-	-	39,000	-	39,000
	3197LE1741	2020 Greens Roller #812	Fleet Superintendent	-	20,000	-	-	-	20,000
	3197LE1742	2020 Greens Roller #811	Fleet Superintendent	-	20,000	-	-	-	20,000
	3197LE1747	2014 John Deere 5075E Tractor #697	Fleet Superintendent	-	-	-	-	58,000	58,000
	3197LE1752	2021 Deep Tine Aerator #834	Fleet Superintendent	-	39,000	-	-	-	39,000
	3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent	-	20,000	-	-	-	20,000
	3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent	-	-	-	17,000	-	17,000
	3197LE2004	2021 TORO PROCORE 1298 AERATOR #833	Fleet Superintendent	-	-	52,000	-	-	52,000
	3197LE2420	Skid Steer Loader with Snowblower	Fleet Superintendent	120,000	-	-	-	-	120,000
		Subtotal		120,000	237,000	148,000	305,000	380,000	1,190,000
Mountain Golf	3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent	-	13,000	-	-	-	13,000
	3242LE1726	2016 Bar Cart #726	Fleet Superintendent	-	-	-	19,000	-	19,000
	3242LE1727	2018 Toro 3500D Mower #778	Fleet Superintendent	-	-	-	40,000	-	40,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	-	-	91,500	-	-	91,500
	3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent	-	115,000	-	-	-	115,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent	-	-	47,000	-	-	47,000
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent	-	35,000	-	-	-	35,000
	3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent	-	-	47,000	-	-	47,000
	3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent	-	-	-	49,000	-	49,000
		Subtotal		-	163,000	185,500	108,000	-	456,500
Parks	4378LE1722	2017 Toro Rake-O-Vac #735	Fleet Superintendent	-	-	37,100	-	-	37,100



2024 Capital Improvement Project Summary Report - 5 Year - Fleet (Updated 5/30/24)

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	4378LE1723	2019 Lely Fertilizer Spreader #793	Fleet Superintendent	-	-	-	-	8,000	8,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	25,000	-	25,000
	4378LE1729	2019 John Deere Pro Gator #794	Fleet Superintendent	-	-	-	-	-	-
	4378LE1730	2008 JD Pro-Gator #814	Fleet Superintendent	-	-	-	-	35,000	35,000
	4378LE1739	2013 Ball Field Groomer #809	Fleet Superintendent	-	-	25,000	-	-	25,000
	4378LE1740	2013 Ball Field Mower / Toro 3500D Groundskeeper #816	Fleet Superintendent	-	-	39,000	-	-	39,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	37,000	-	37,000
	4378LE2510 (NEW)	Weedingtech Foamstream	Fleet Superintendent	-	40,000	-	-	-	40,000
	4378LV1732	2016 Pick-up Truck 4x4 (1-Ton) #730	Fleet Superintendent	-	-	60,000	-	-	60,000
	4378LV1733	2018 Flatbed 4X4 (1 ton) #782	Fleet Superintendent	-	-	-	60,000	-	60,000
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	-	70,000	-	-	-	70,000
	4378LV1736	2003 1-Ton Service Truck #824	Fleet Superintendent	-	-	-	-	65,000	65,000
		Subtotal		-	110,000	161,100	122,000	108,000	501,100
Fleet	5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent	18,000	-	-	-	-	18,000
	5197CO1501	Fuel Management Program	Fleet Superintendent	-	-	28,000	-	-	28,000
	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent	-	-	14,000	-	-	14,000
	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	20,000	-	-	20,000
		Subtotal		18,000	-	62,000	-	-	80,000
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	-	16,000	-	-	16,000
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	-	5,500	-	-	5,500
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	5,000	-	-	-	5,000



2024 Capital Improvement Project Summary Report - 5 Year - Fleet (Updated 5/30/24)

Department Description	Project Number	Project Title	Manager	2025	2026	2027	2028	2029	Total
	5394LV1721	Replace 2011 Service Truck 4X4 (1-ton) #647	Fleet Superintendent	-	-	-	5,000	-	5,000
	5394LV1722	Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540	Fleet Superintendent	-	-	-	-	5,000	5,000
		Subtotal		-	5,000	21,500	5,000	5,000	36,500
Total		Total		1,073,000	2,029,000	1,568,100	2,064,000	873,000	7,607,100

District Wide Rollup
FY 2024 - 2025 Budget

All Funds Summary Sources and Uses											
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	Variance	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales and Fees	35,353,526	35,833,216	39,519,024	37,558,309	40,247,413	41,326,463	1,079,050	1,807,439	3,768,154	4.57%	10.03%
Intergovernmental - Operating Grants	139,875	156,995	116,984	17,085	67,000	67,000	-	(49,984)	49,915	-42.73%	292.16%
Interfund Services	3,826,605	3,019,154	3,770,322	3,409,820	4,986,714	4,346,814	(639,900)	576,492	936,994	15.29%	27.48%
Sub-Total Revenues	39,320,006	39,009,365	43,406,330	40,985,214	45,301,127	45,740,277	439,150	2,333,947	4,755,063	5.38%	11.60%
Taxes											
Ad Valorem Property Tax	2,008,289	2,013,975	2,145,020	2,145,020	2,228,155	2,228,155	-	83,135	83,135	3.88%	3.88%
Personal Property Tax	12,480	17,537	13,000	13,000	18,000	18,000	-	5,000	5,000	38.46%	38.46%
Consolidated Taxes	1,821,440	1,719,029	1,910,494	1,910,494	1,816,461	1,816,461	-	(94,033)	(94,033)	-4.92%	-4.92%
Local Government Tax Act	258,965	307,309	269,300	269,300	312,000	312,000	-	42,700	42,700	15.86%	15.86%
Sub-Total Taxes	4,101,174	4,057,850	4,337,814	4,337,814	4,374,616	4,374,616	-	36,802	36,802	0.85%	0.85%
Intergovernmental											
Operating Grants		97	800	800	22,875	22,875	-	22,075	22,075	2759.38%	2759.38%
Operating Contributions			12,100	12,100	12,100	12,100	-	-	-	0.00%	0.00%
Interfund Charges			145,903	145,903	145,903	145,903	-	-	-	0.00%	0.00%
Sub-Total Intergovernmental	-	97	158,803	158,803	180,878	180,878	-	22,075	22,075	13.90%	13.90%
Other Financing Sources											
Investment Earnings	105,948	629,421	967,900	967,900		967,900	967,900	-	-	0.00%	0.00%
Insurance Proceeds	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Non Operating Leases	129,074	131,864	128,950	129,000	128,950	128,950	-	-	(50)	0.00%	-0.04%
Capital Grants	1,443,679	1,139,421	5,529,250	500,000	9,539,089	9,539,089	-	4,009,839	9,039,089	72.52%	1807.82%
Debt Proceeds	3,710,000	-	50,889,877	5,834,888	10,000,000	10,000,000	-	(40,889,877)	4,165,112	-80.35%	71.38%
Proceeds from capital assets dispositions	-	43,585	-	11,520	-	-	-	-	-	0.00%	0.00%
Operating Contributions	12,100	-	-	-	-	-	-	-	-	0.00%	0.00%
Other Interest Income	-	43,369	-	-	-	-	-	-	-	0.00%	0.00%
Sub-Total Other Financing Sources	5,400,801	1,987,660	57,515,977	7,443,308	19,668,039	20,635,939	967,900	(36,880,038)	13,204,151	-64.12%	177.24%
Total Revenues and Other Sources	48,821,981	45,054,972	105,418,924	52,925,139	69,524,660	70,931,710	1,407,050	(34,487,214)	18,018,091	-32.71%	34.02%
Expenditures and Uses											
Wages and Benefits	24,888,041	23,130,950	25,566,488	25,721,726	30,608,658	29,980,641	(628,017)	4,414,153	4,258,915	17.27%	16.56%
Professional Services	702,800	482,412	1,100,200	606,730	793,800	745,800	(48,000)	(306,400)	139,070	-32.21%	22.92%
Services and Supplies	12,832,059	10,655,040	12,800,560	9,438,217	15,825,888	12,958,077	(2,867,811)	3,025,328	3,519,860	1.23%	37.29%
Insurance	764,900	859,082	900,500	1,189,894	1,351,924	1,351,924	-	451,424	162,030	50.13%	13.62%
Utilities	2,515,493	3,034,729	2,628,059	3,232,602	3,326,200	3,295,100	(31,100)	698,141	62,498	25.38%	1.93%
Defensible Space	200,000	179,912	200,000	200,000	200,000	200,000	-	0	0	0.00%	0.00%
Cost of Good & Services Sold	1,808,069	1,726,276	1,798,605	1,300,400	1,847,129	1,847,129	-	48,524	546,729	2.70%	42.04%
Central Services Cost	-	-	666,700	523,370	-	-	-	(666,700)	(523,370)	-100.00%	-100.00%
Settlement Expense	100,000	375,113	100,000	-	-	-	-	(100,000)	0	-100.00%	-
Sub-Total Expenditures and Uses	43,811,361	40,443,514	45,761,112	42,212,939	53,953,600	50,378,671	(3,574,929)	7,564,470	8,165,732	10.09%	19.34%
Capital Outlay and Improvements											
Capital Outlay and Improvements	31,384,703	12,875,221	73,247,835	18,679,458	28,802,200	22,030,000	(6,772,200)	(44,445,635)	10,122,742	-69.92%	17.94%
Debt Service											
Principal	960,407	1,065,684	455,827	455,827	468,184	468,183	(1)	12,357	12,357	2.71%	2.71%
Interest	79,955	87,521	58,730	78,686	150,010	215,067	65,057	91,280	71,324	266.20%	173.32%
Sub-Total Debt Service	1,040,362	1,153,205	514,557	534,513	618,194	683,250	65,056	103,637	83,681	32.78%	27.83%
Transfers											
Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures and Uses	76,236,426	54,471,940	119,523,504	61,426,909	83,373,993	73,091,921	(10,282,072)	(36,149,511)	11,665,012	-38.85%	18.99%
Net Sources and Uses (NO FF)	(27,414,445)	(9,416,968)	(14,104,580)	(8,501,770)	(13,849,333)	(2,160,211)	11,689,122	1,662,297	6,353,079	-84.68%	-74.59%
Facility Fee	6,249,540	6,820,534	3,525,340	3,525,340	6,260,612	2,561,460	(3,699,152)	(963,880)	(963,880)	-27.34%	-27.34%
Net Sources and Uses (WITH FF)	(21,164,905)	(2,596,434)	(10,579,240)	(4,976,430)	(7,588,721)	401,249	7,989,970	10,980,489	5,377,679	-103.79%	-108.06%

Heidi White

From: Bobby Magee
Sent: Thursday, May 30, 2024 1:16 PM
Subject: Budget Position Delta

Trustees,

This is an update to the reconciliation of the initial salaried positions included in earlier versions of the budget to where the blue sheets are today. This information was requested by the Board during last night's recap of what was expected for today.

Funding for these positions was included in the initial budget numbers, but have since been removed based on Board discussion:

- *Meeting/IT Coordinator – grade 22 - \$125,338, fully burdened*
 - *Community Services Ambassador – grade 20 – \$116,070 fully burdened*
- Total: \$241,408**

Positions that were initially included as cost in the spreadsheets, but later removed based on Board discussion:

- *Assistant General Manager - \$316,778 fully burdened*
 - *Director of Finance (for six months) - \$171,329 fully burdened*
 - *Point of Sale/Product Administrator - \$125,339 fully burdened*
- Total: \$613,446**

Grand Total Removed from Initial Budget: \$854,854

The following positions were never included in any of the budget numbers provided to the Board at any point:

- *Admin Technician*
- *Internal Auditor*
- *Food and Beverage Director*

Bobby Magee

General Manager
Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451
Office: 775-832-1365

Heidi White

From: Bobby Magee
Sent: Thursday, May 30, 2024 1:22 PM
Subject: Salaries and Benefits Historical Increases Chart
Attachments: Salary Increase Info by Item 5.30.24.xlsx

Trustees,

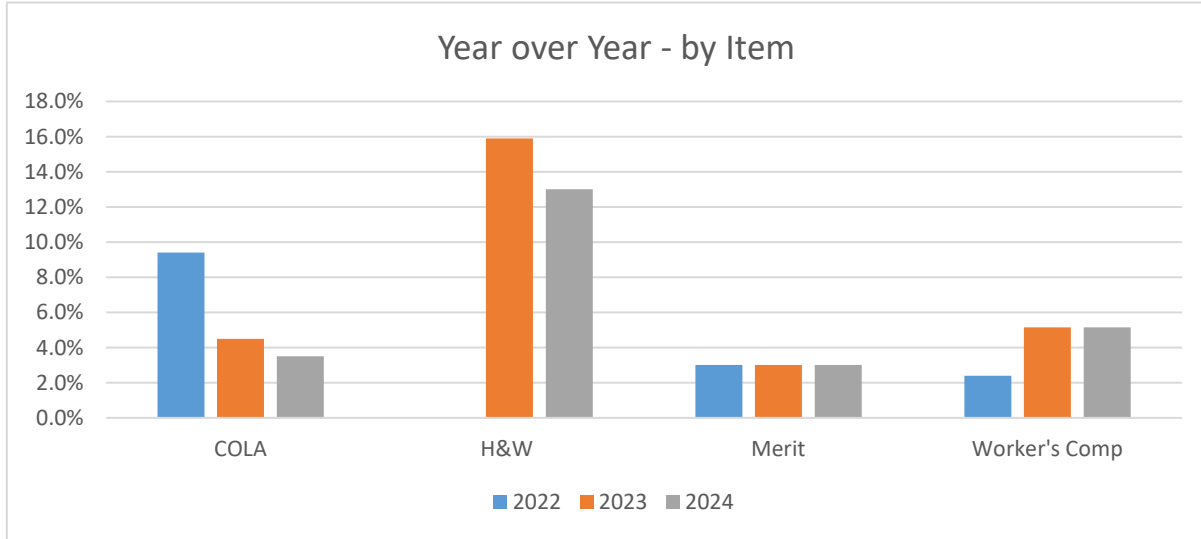
During last night's recap it was requested that a breakdown of why Salaries and Benefits have gone up be provided, with a graphical presentation included. I have worked with Trustee Tonking and the Human Resources Director on the attached charts.

Heidi, please make sure this is included in the packet.

Bobby Magee
General Manager
Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451
Office: 775-832-1365

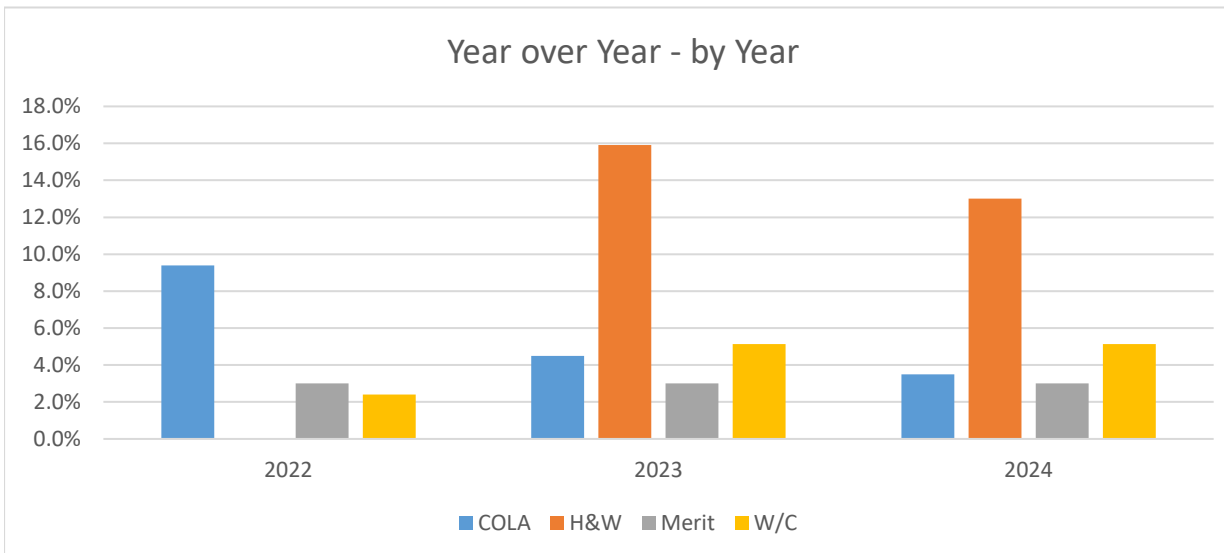
By Item

FY ending	COLA	H&W	Merit	Worker's Comp	Total Increase
2022	9.4%	0.00%	3%	2.4%	14.80%
2023	4.5%	15.9%	3%	5.14%	28.54%
2024	3.5%	13%	3%	5.14%	24.64%
Totals	17.4%	28.9%	9.0%	12.7%	
Total for all categories over 3 years					68.0%



By Year

FY ending	2022	2023	2024	Total Increase
COLA	9.4%	4.50%	3.5%	17.4%
H&W	0.00%	15.9%	13%	28.9%
Merit	3%	3%	3%	9.0%
W/C	2.4%	5.14%	5.14%	12.7%
Totals	14.8%	28.54%	24.64%	
Total for all categories over 3 years				68.0%



Supplemental Item G.3.A.

Year	Project	DISCRIPTION	ESTIMATED COST	Work Performed By:	Project Managed By:
2	REC Center Exterior Painting and Patching	EXTERIOR IS IN NEED OF PAINTING DUE TO SPARROW HOLES AND NORMAL WEAR	38,000	Outside Contractor/IVGID Bldgs	IVGID Bldgs
1	HVAC Replacement	HVAC SYSTEM HAS SERVED IT NORMAL WORKING LIFE, IT IS AT RISK FOR FAILURE		Outside Contractor/IVGID Bldgs	
1	Flooring Group Fitness	FLOOR IS SEPERATING AND CAN NO LONGER BE REPAIRED	36000	Outside Contractor	IVGID Bldgs
2	Pool Replaster and Deck Refinish	PART OF NORMAL MAINTENCE FOR POOL DECK NEEDS TO BE STRIPPED AND RESEALED	86000	Outside Contractor	IVGID Bldgs
2	Repair Substructure From pool to pump room	SMALL LEAK FROM PUMP ROOM HAS CREATED SUB STRUCTURE DAMAGE LEAK TO BE REPAIRED DURRING PLASTER JOB	12000	Outside Contractor	IVGID Bldgs
2	Pool Pump replacement	NORMAL MAINENCE AND WEAR AND TEAR HAVE PUMP TO REPLACE THE OLD ONE	2500	Outside Contractor	IVGID Bldgs
1	Concrete Stairs out of Zone are Failing	CONCRETE STAIRS ARE CRACKED AND FAILING AT REINFORCING BARS	150000	IVGID Bldgs	
3	Parking Lot Reconstruction	CURBS AND ASPHALT ARE BEYOND REPAIR		Outside Contractor	PW Engineering
3	Outside Concrete needs removed and replaced back grading into building	EXTERIOR CONCRETE HAS LIFTED AND IS FLOWING BACK INTO THE BUILDING CAUSING POSSIBLE WATER DAMAGE ISSUE	10000	Outside Contractor	IVGID Bldgs
2	Diving Board install	NEEDS STAND AND ANCHOR SYSTEM TO BE INSTALLED IN HOUSE	10000	Outside Contractor	IVGID Bldgs
2	ADA Stairs into the Pool	NEEDS REPLACED		Outside Contractor	IVGID Bldgs
1	Front Desk Floor Replacement	FLOOR IS SPALLED AND UNEVEN NEEDS TO BE REPAIRED FOR SAFETY AND ASTHETICS	5500	Outside Contractor	IVGID Bldgs
4	Group Fitness Closet Upgrade			IVGID Bldgs	
2	Mezanine Floor Replacement	CARPET AND UNEVEN SURFACE IS A SAFETY CONCERN ALONG WITH UNAPPEALING LOOK	5000	Outside Contractor	IVGID Bldgs
4	Replace Flooring Cardio Strenght Area	FLOORING IS DUE TO BE REPLACED IN THE COMING YEARS	50000	Outside Contractor	IVGID Bldgs
3	Upgrade Electrical in Cardio Strength Room	ELECTRICAL NEEDS TO BE UPGRADED TO SUPPORT FITNESS EQUIPMENT	5500	IVGID Bldgs	
1	Door Hardware Replacement	DISTRICT WIDE DOOR HARDWARE AND CYLINDERS ARE FAILING. FOR SECURITY AND SAFETY NEEDS TO BE UPGRADED	500000	IVGID Bldgs	
2	Sauna Floor Install	CONCRETE FLOOR IS UNEVEN AND NOT SEALED NEEDS TO BE REPAIRED FOR SAFETY AND HEALTH	5500	Outside Contractor	IVGID Bldgs
2	Bird Netting	NEEDS REPLACED AND REPAIRED	2500	IVGID Bldgs	
4	Upgrade lighting throughout Rec Center	OUTDATED AND NOT EFFICIENT	60000	IVGID Bldgs	
2	Chateau Entry	ROOF MEMBRANE NEEDS REPLACED SUGGEST REDESIGN SUBSTRUCTURE CONTINUES TO BE DAMAGED BY MOISTURE		Outside Contractor	PW Engineering
3	Replace Flooring Zone Area	NEED SOLID SURFACE FLOOR TO REPLACE OUTDATED AND UNEVEN FLOORS	8500	Outside Contractor	IVGID Bldgs
1	Public work entry way	ENTRY WAY SUBSTRUCTURE IS FAILING FULL DEMO AND REINSTALL IS NEEDED, IF NOT ADDRESSED WILL BECOME A SAFETY ISSUE	250000	IVGID Bldgs	
1	BUILDING B PUBLIC WORKS WATER DAMAGE	ROOF MEMBRANE NEEDS INSPECTED TO FIND LEAKS AND REPAIRED, BACK WALL NEEDS WATER BARRIER INSTALLED		Outside Contractor	IVGID Bldgs
2	BURNT CEDAR DECK	CONCRETE HAS LIFTED AND DECK COATING IS FAILING NEEDS GROUND AND RECOATED	100000	Outside Contractor	IVGID Bldgs
2	BURNT CEDAR RAILING AND IRON WORK	RUSTING AND ANCHORS DETERIORATING NEEDS TO BE SANDED AND RUST TREATED THEN REPAINTED	7500	IVGID Bldgs	
3	TENNIS COURTS FENCING	POSTS AND RAILS NEED REPLACED AND REPAIRED ALONG WITH CHAINLINK AND LATCHES REPAIRED OR REPLACED	5500	IVGID Bldgs	
4	CHATEAU KITCHEN FLOOR	NEEDS RECOATED CURRENT FLOOR IS WORN AND HAS HAD MANY PATCHES FROM PREVIOUS CONSTRUCTION	50000	Outside Contractor	IVGID Bldgs
2	CHATEAU DECK	NEEDS FLASHED AND RECOATED CURRENTLY LEAKS THROUGH LOWER ROOF THAT WILL CAUSE SIGNIFICANT STRUCTUAL DAMAGE IF NOT FIXED	20000	Outside Contractor	IVGID Bldgs
2	Mountain Golf Cart Barn concrete	CURRENT CONCRETE HAS FAILED AT THE ENTRY WAY, NEEDS REMOVED TO SOLID STRUCTURE AND REPINNED AND Poured TO SAFELY SUPPORT EQUIPMENT	25000	IVGID Bldgs	
1	Mountain Golf Entry	AFTER NEW ROOF INSTALL ENTRY WAY NEEDS GUTTER SYSTEM AND HEAT TAPE TO KEEP ENTRY WAY OPEN DURING BAD WEATHER	5500	IVGID Bldgs	
	BURNT CEDAR POOL HOUSE TRIM	WOOD TRIM AND SIDING NEEDS SEALED AND TREATED DELAY WILL CAUSE FURTHER DAMAGE	6500	Combine with Pool House Re-painting for TRPA Permit	
	INCLINE BEACH RESTROOM PARTITIONS	ANCHOR SYSTEM HAS RUSTED AWAY PARTITION PANELS ARE BEYOND REPAIR AND NEED REPLACED	15000	Hold for Beach House Replacement	
1	SKI BEACH BOAT RAMP	CURBS HAVE DISLOGED AND NEED RE-ANCHORED. ALL ANCHORS ARE FAILING AND CURBS WILL CONTINUE TO DISLodge UNTIL THEY ARE ALL REPAIRED	10000	IVGID Bldgs	
2	ROOFS DISTRICT WIDE	PUMP STATIONS THROUGHOUT THE DISTRICT HAVE ROOFS THAT ARE FAILING AND NEED REPLACED		IVGID Bldgs	

General Fund Summary
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales and Fees	2,520		57,190	57,190	62,385	64,235	1,850	7,045	7,045	12.32%	12.32%
Taxes											
Ad Valorem Property Tax	2,008,289	2,013,975	2,145,020	2,145,020	2,228,155	2,228,155	-	83,135	83,135	3.88%	3.88%
Personal Property Tax	12,480	17,537	13,000	13,000	18,000	18,000	-	5,000	5,000	38.46%	38.46%
Consolidated Taxes	1,821,440	1,719,029	1,910,494	1,910,494	1,816,461	1,816,461	-	(94,033)	(94,033)	-4.92%	-4.92%
Local Government Tax Act	258,965	307,309	269,300	269,300	312,000	312,000	-	42,700	42,700	15.86%	15.86%
Sub-Total Taxes	4,101,174	4,057,850	4,337,814	4,337,814	4,374,616	4,374,616	-	36,802	36,802	0.85%	0.85%
Intergovernmental											
Operating Grants		97	800	800	22,875	22,875	-	22,075	22,075	2759.38%	2759.38%
Operating Contributions			12,100	12,100	12,100	12,100	-	-	-	0.00%	0.00%
Interfund Charges			145,903	145,903	145,903	145,903	-	-	-	0.00%	0.00%
Sub-Total Intergovernmental		97	158,803	158,803	180,878	180,878	-	22,075	22,075	13.90%	13.90%
Other Financing Sources											
Investment Earnings	13,308	211,780	111,000	111,000		111,000	111,000	-	-	0.00%	0.00%
Total Revenues and Other Sources	4,117,002	4,269,727	4,664,807	4,664,807	4,617,879	4,730,729	112,850	65,922	65,922	1.41%	1.41%
Expenditures and Uses											
Wages and Benefits	4,279,462	3,780,099	5,404,483	5,024,639	6,683,170	6,440,637	(242,533)	1,036,154	1,415,998	19.17%	28.18%
Professional Services	461,475	287,831	855,045	448,287	572,600	524,600	(48,000)	(330,445)	76,313	-38.65%	17.02%
Services and Supplies	1,124,356	701,176	2,107,171	1,103,457	1,641,195	1,551,680	(89,515)	(555,491)	448,223	-26.36%	40.62%
						190,643					
						45,000					
Insurance	57,900	62,268	85,300	122,689	66,033	66,033	-	(19,267)	(56,656)	-22.59%	-46.18%
Utilities	117,212	117,027	230,400	247,782	260,100	260,100	-	29,700	12,318	12.89%	4.97%
Central Services Cost	(1,319,400)	(1,331,154)	(1,956,300)	(1,956,300)	(3,786,131)	(3,786,131)	-	(1,829,831)	(1,829,831)	93.54%	93.54%
Settlement Expense	100,000	375,113	100,000				-	(100,000)	-	-100.00%	
Sub-Total Expenditures and Uses	4,821,005	3,992,360	6,826,099	4,990,554	5,436,967	5,056,919	(380,048)	(1,769,180)	66,365	-25.92%	1.33%
Capital Outlay											
Capital Outlay	633,000	483,103	2,518,892	263,000	400,000	335,000	(65,000)	(2,183,892)	72,000	-86.70%	27.38%
Debt Service											
Principal		104,998									
Interest		20,000									
Sub-Total Debt Service		124,998									
Transfers Out											
Transfers Out	1,000,000	1,000,000									
Total Expenditures and Uses	6,454,005	5,600,461	9,344,991	5,253,554	5,836,967	5,391,919	(445,048)	(3,953,072)	138,365	-42.30%	2.63%
Net Sources and Uses	(2,337,003)	(1,330,734)	(4,680,184)	(588,747)	(1,219,088)	(661,190)	557,898	4,018,994	(72,443)	-85.87%	12.30%
Fund Balance, July 1 (Est. Actuals)		6,013,261		4,682,526	4,093,779	4,093,779					
Fund Balance, June 30		4,682,526		4,093,779	2,874,691	3,432,589					

UTILITIES FUND

Utility Fund Sources and Uses	2022-23		2023-24		2024-25	2024-25	\$ Change FY25 Proposed to FY 25 Final	\$ Change	\$ Chg FY25 Budget to FY24 Est. Act	% Change	% Change
	Budget	2022-23 Actual	Budget	2023-24 Est. Actual	Budget (Proposed)	Budget (Update)		FY24 Budget to FY25 Budget		FY24 Budget to FY25 Budget	FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	14,289,893	14,637,066	16,034,772	15,316,198	17,389,865	17,389,865	-	1,355,093	2,073,667	8%	14%
Interfund Services	236,500	57,332	170,714	170,714	158,000	158,000	-	(12,714)	(328,714)	-7%	-7%
Sub-Total	14,526,393	14,694,398	16,205,486	15,486,912	17,547,865	17,547,865	-	1,342,379	(33,034,777)	8%	13%
Other Financing Sources											
Investment Earnings	41,688	200,999	352,600	352,600	352,600	352,600	352,600	0	0	0%	0%
Capital Grants	204,258		5,529,250	500,000	9,539,089	9,539,089	-	4,009,839	9,039,089	73%	1808%
Debt Proceeds	3,710,000		50,889,877	5,834,888	10,000,000	10,000,000	-	(40,889,877)	4,165,112	-80%	71%
Sub-Total	3,955,946	200,999	56,771,727	6,687,488	19,539,089	19,891,689	352,600	(36,880,038)	13,204,201	-65%	197%
Total Revenues & Other Sources	18,482,339	14,895,397	72,977,213	22,174,400	37,086,954	37,439,554	352,600	(35,537,659)	(18,085,623)	-49%	69%
Expenditures & Uses											
Wages & Benefits	5,653,680	4,804,610	5,712,748	5,146,387	6,479,288	6,479,288	-	766,540	1,332,901	13%	26%
Professional Services	167,050	160,254	172,050	125,808	166,000	166,000	-	(6,050)	40,192	-4%	32%
Services & Supplies	4,088,195	2,115,760	3,837,487	2,659,960	6,055,957	5,840,957	(215,000)	2,003,470	3,180,997	52%	120%
R&M General						673,000					
Capital Expense Projects						2,145,000					
Insurance	221,900	238,881	261,200	382,358	448,004	448,004	-	186,804	65,646	72%	17%
Utilities	958,691	1,185,815	1,112,359	1,277,120	1,327,400	1,327,400	-	215,041	50,280	19%	4%
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	-	0	0	0%	0%
Central Service Cost			837,930	743,970	1,401,953	1,401,953	-	564,023	657,983	67%	88%
Sub-Total	11,189,516	8,595,276	12,033,774	10,435,603	15,978,602	15,763,602	(215,000)	3,729,828	5,327,999	31%	51%
Capital Expenditures											
Capital Improvements	22,862,012	8,452,420	63,734,500	15,634,500	17,800,000	17,800,000	-	(45,934,500)	2,165,500	-72%	14%
Debt Service											
Interest	73,728	65,779	58,730	77,593	150,010	215,067	65,057	156,337	137,474	266%	177%
Principal	569,407	569,407	455,827	455,827	468,184	468,183	(1)	12,356	12,356	3%	3%
Sub-Total	643,135	635,186	514,557	533,420	618,194	683,250	65,056	168,693	149,830	33%	28%
Transfers In											
Capital Contribution	(1,000,000)	(1,000,000)									
Total Expenditures & Uses	33,694,663	16,682,882	76,282,831	26,603,523	34,396,796	34,246,852	(149,944)	(42,035,979)	7,643,329	-55%	29%
Net Sources and Uses	(15,212,324)	(1,787,485)	(3,305,618)	(4,429,123)	2,690,158	3,192,702	502,544	6,498,320	10,927,443	-197%	-172%
Fund Balance, July 1 (based on Est Act)				18,117,479		13,688,356					
Fund Balance, June 30		18,117,479		13,688,356		16,881,058					
Restricted Funds		(14,200,000)		(14,200,000)		(14,200,000)					
Balance less Restricted Funds		3,917,479		-511,644		2,681,058					

PW WATER NO WAGE ALLOCATION UPDATE

Public Works - Water Sources and Uses

	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change	\$ Change	\$ Chg FY25	% Change FY24	% Change FY25
	Budget	Actual	Budget	Actual	Budget	Budget	Proposed	FY24 Budget	Budget to FY24	Budget to FY25	Budget to FY24
					(Proposed)	(Final)	to FY25	to FY25	Est. Act	Budget	Est Act
							Final	Budget			
Revenues											
Sales & Fees	5,957,177	6,045,578	6,764,937	6,023,529	7,429,157	7,338,493	(90,665)	573,556	1,314,964	8.48%	21.83%
Interfund Services	236,500	57,332	85,357	85,357	158,000	79,000	(79,000)	(6,357)	(6,357)	-7.45%	-7.45%
Sub-Total	6,193,677	6,102,910	6,850,294	6,108,886	7,587,157	7,417,493	(169,665)	567,199	1,308,607	8.28%	21.42%
Other Financing Sources											
Investment Earnings	20,844	100,499	176,300	176,300		176,300	176,300	0	0	0.00%	
Capital Grants	204,258						-	0	0		
Sub-Total	225,102	100,499	176,300				-	(176,300)	0	-100.00%	
Total Revenues and Other Sources	6,418,779	6,203,409	7,026,594	6,285,186	7,587,157	7,593,793	6,636	567,199	1,308,607	8.07%	20.82%
Expenditures and Uses											
Wages and Benefits	2,444,421	2,125,757	2,495,524	2,176,765	3,062,259	3,062,259	-	566,735	885,494	22.71%	40.68%
Professional Services	80,350	72,630	83,350	45,808	83,000	83,000	-	(350)	37,192	-0.42%	81.19%
Services & Supplies	2,449,236	1,077,617	2,149,235	1,528,600	3,644,038	3,464,038	(180,000)	1,314,803	1,935,438	61.18%	126.62%
R&M General						325,000					
Capital Expense Projects						1,425,000					
Insurance	121,900	131,215	143,500	213,067	217,771	217,771	-	74,271	4,704	51.76%	2.21%
Utilities	474,748	596,809	564,880	595,834	620,100	620,100	-	55,220	24,266	9.78%	4.07%
Central Service Cost			402,206	402,206	672,938	672,938	-	270,732	270,732	67.31%	67.31%
Defensible Space	50,000	44,978	50,000	50,000	50,000	50,000	-	0	0	0.00%	0.00%
Sub-Total	5,620,655	4,049,006	5,888,695	5,012,280	8,350,106	8,170,106	(180,000)	2,281,411	3,157,826	38.74%	63.00%
Capital Expenditures											
Capital Improvements	2,236,977	1,681,464	2,634,500	2,634,500	1,575,000	1,575,000	-	(1,059,500)	(1,059,500)	-40.22%	-40.22%
Debt Service											
Principal	256,288	256,288	263,172	263,172		270,243	270,243	7,071	7,071	2.69%	2.69%
Interest	50,732	63,576	43,848	40,336		33,168	33,168	(10,680)	(7,168)	-24.36%	-17.77%
Sub-Total	307,020	319,864	307,020	303,508		303,411	303,411	(3,609)	(97)	-1.18%	-0.03%
Total Expenditures & Uses	8,164,652	6,050,334	8,830,215	7,950,288	9,925,106	10,048,517	123,411	1,218,302	2,098,229	13.80%	26.39%
Net Sources or Uses	(1,745,873)	153,075	(1,803,621)	(1,665,102)	(2,337,949)	(2,454,725)	(116,776)	(651,104)	(789,623)	36.10%	47.42%

PUBLIC WORKS - SEWER
FY 2024-2025 BUDGET

Public Works - Sewer
Sources and Uses

Sewer - Sources and Uses	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	7,816,716	8,007,966	8,736,435	8,736,364	9,374,520	9,465,185	90,665	728,750	728,821	8.34%	8.34%
Interfund Services			85,357	85,357		79,000	79,000	(6,357)	(6,357)	-7.45%	-7.45%
Sub-Total	7,816,716	8,007,966	8,821,792	8,821,721	9,374,520	9,544,185	169,665	722,393	722,464	8.19%	8.19%
Other Financing Sources											
Investment Earnings	20,844	100,500	176,300	176,300		176,300	176,300	0	0	0.00%	0.00%
Debt Proceeds	3710000		50,889,877	5,834,888	10,000,000	10,000,000	-	(40,889,877)	4,165,112	-80.35%	71.38%
Capital Grants			5,529,250	500,000	9,539,089	9,539,089	-	4,009,839	9,039,089	72.52%	1807.82%
Sub-Total	3,730,844	100,500	56,595,427	6,511,188	19,539,089	19,715,389	176,300	(36,880,038)	13,204,201	-65.16%	202.79%
Total Revenues and Other Sources	11,547,560	8,108,466	65,417,219	15,332,909	28,913,609	29,259,574	345,965	(36,157,646)	13,926,665	-55.27%	90.83%
Expenditures and Uses											
Wages and Benefits	2,860,089	2,382,318	2,873,459	2,669,159	3,070,243	3,070,243	-	196,784	401,084	6.85%	15.03%
Professional Services	86,700	87,624	88,700	80,000	83,000	83,000	-	(5,700)	3,000	-6.43%	3.75%
Services & Supplies	1,409,034	855,342	1,467,479	988,491	2,175,685	2,140,685	(35,000)	673,206	1,152,194	45.88%	116.56%
Insurance	100,000	107,666	117,700	169,291	230,233	230,233	-	112,533	60,942	95.61%	36.00%
Utilities	481,963	587,047	545,479	679,717	705,500	705,500	-	160,021	25,783	29.34%	3.79%
Central Service Cost			377,068	283,108	630,878	630,878	-	253,810	347,770	67.31%	122.84%
Defensible Space	50,000	44,978	50,000	50,000	50,000	50,000	-	0	0	0.00%	0.00%
Sub-Total	4,987,786	4,064,975	5,519,885	4,919,766	6,945,539	6,910,539	(35,000)	1,390,654	1,990,773	25.19%	40.46%
Capital Expenditures											
Capital Improvements	20,625,035	6,770,956	61,100,000	13,000,000	16,105,000	16,105,000	-	(44,995,000)	3,105,000	-73.64%	23.88%
Debt Service											
Principal	313,119	313,119	192,655	192,655	468,184	197,940	(270,244)	5,285	5,285	2.74%	2.74%
Interest	22,996	2,203	14,882	37,257	150,010	181,899	31,889	167,017	144,642	1122.28%	388.23%
Sub-Total	336,115	315,322	207,537	229,912	618,194	379,839	(238,355)	172,302	149,927	83.02%	65.21%
Interfund Transfers & Adjustments											
Capital Contribution	1,000,000	1,000,000									
Total Expenditures & Uses	25,948,936	11,151,253	66,827,422	18,149,678	23,668,733	23,395,378	(273,355)	(43,432,044)	5,245,700	-64.99%	28.90%
Net Sources or Uses	(13,401,376)	(2,042,788)	(1,410,203)	(2,816,769)	5,244,876	5,864,196	619,320	7,274,399	8,680,965	-515.84%	-308.19%

PW SOLID WASTE

Public Works - Solid Waste Sources and Uses											
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25
Solid Waste Sources and Uses	Budget	Actual	Budget	Actual	Budget (Proposed)	Budget (Final)	FY25 Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	Budget to FY25 Budget	Budget to FY24 Est Act
Revenues											
Sales & Fees	356,000	404,802	373,800	396,705	400,000	400,000	-	26,200	3,295	7.01%	0.83%
Total Revenues & Other Sources	356,000	404,802	373,800	396,705	400,000	400,000	-	26,200	3,295	7.01%	0.83%
Expenditures and Uses											
Wages and Benefits	286,834	197,539	237,769	194,890	229,646	229,646	-	(8,123)	34,756	-3.42%	17.83%
Services & Supplies	160,326	124,385	161,172	101,026	184,434	184,434	-	23,262	83,408	14.43%	82.56%
Utilities	1,780	1,767	1,800	1,369	1,600	1,600	-	(200)	231	-11.11%	16.87%
Central Service Cost			41,897	41,897	70,098	70,098	-	28,201	28,201	67.31%	67.31%
Sub-Total	448,940	323,691	442,638	339,182	485,778	485,778	-	43,140	146,596	9.75%	43.22%
Capital Outlay											
Capital Improvements					120,000	120,000	-	120,000	120,000		
Total Expenditures & Uses	448,940	323,691	442,638	339,182	605,778	605,778	-	163,140	266,596	36.86%	78.60%
Net Sources or Uses	(92,940)	81,111	(68,838)	57,523	(205,778)	(205,778)	-	(136,940)	(263,301)	198.93%	-457.73%

PW TAHOE WATER SUPPLIER'S ASSOCIATION

Public Works - Tahoe Water Supplier's Assoc.											
Sources and Uses											
							\$ Change FY25				
TWSA	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	Proposed to FY25 Final	\$ Change Budget to Budget	\$ Change Est. Act to Budget	% Change Budget to Budget	% Change FY25 Budget to Est Act
Revenues											
Sales & Fines	160,000	178,720	159,600	159,600	186,188	186,188	-	26,588	26,588	16.66%	16.66%
Total Revenues & Other Sources	160,000	178,720	159,600	159,600	186,188	186,188	-	26,588	26,588	16.66%	16.66%
Expenditures & Uses											
Benefits and Wages	62,336	98,996	105,996	105,573	117,140	117,140	-	11,144	11,567	10.51%	10.96%
Services & Supplies	69,600	58,416	59,600	41,843	51,800	51,800	-	(7,800)	9,957	-13.09%	23.80%
Central Service Cost			16,759	16,759	28,039	28,039	-	11,280	11,280	67.31%	67.31%
Utilities	200	192	200	200	200	200	-	0	0	0.00%	0.00%
Total Expenditures & Uses	132,136	157,604	182,555	164,375	197,179	197,179	-	14,624	32,804	8.01%	19.96%
Net Sources or Uses	27,864	21,116	(22,955)	(4,775)	(10,991)	(10,991)	-	11,964	(6,216)	-52.12%	130.18%

COMMUNITY SERVICES
FY 2024-2025 BUDGET

Community Services Fund Sources and Uses											
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change	% Change
	Budget	Actual	Budget	Actual	Budget (Proposed)	Budget (Final)	Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	FY24 Budget to FY25 Budget	FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	20,437,223	20,579,508	22,129,162	20,909,921	21,747,963	22,622,363	874,400	493,201	1,712,442	-1.72%	4.01%
Intergovernmental - Operating Grants	139,875	156,995	116,984	17,085	67,000	67,000	0	(49,984)	49,915	-42.73%	292.16%
Interfund Services	123,002	128,812	14,985	0	0	0	0	(14,985)	0	-100.00%	0.00%
Sub-Total	20,700,100	20,865,315	22,261,131	20,927,006	21,814,963	22,689,363	874,400	(446,168)	1,762,357	-2.00%	4.24%
Other Financing Sources											
Investment Earnings	40,008	153,114	407,900	407,900	0	407,900	407,900	0	0	-100.00%	-100.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	129,074	131,864	128,950	129,000	128,950	128,950	0	0	(50)	0.00%	-0.04%
Capital Grants	1,239,421	1,139,421	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	43,585	0	11,520	0	0	0	0	(11,520)	0.00%	-100.00%
Operating Contributions	12,100	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	43,369	0	0	0	0	0	0	0	0.00%	0.00%
Sub-Total	1,420,603	1,511,353	536,850	548,420	128,950	536,850	407,900	0	(11,570)	-75.98%	-76.49%
Total Revenues & Other Sources	22,120,703	22,376,668	22,797,981	21,475,426	21,943,913	23,226,213	1,282,300	428,232	1,750,787	-3.75%	2.18%
Expenditures & Uses											
Wages and Benefits	11,323,967	11,053,958	10,793,059	11,505,500	12,533,977	12,493,780	(40,197)	1,700,721	988,280	16.13%	8.94%
Professional Services	41,425	29,427	40,255	32,235	28,200	28,200	0	(12,055)	(4,035)	-29.95%	-12.52%
Services & Supplies	5,755,092	6,349,111	5,222,389	4,253,100	5,921,255	5,615,601	(305,654)	393,212	1,362,501	13.38%	39.22%
R&M General						312,780					
Capital Expense Projects						258,900					
Insurance	427,200	495,552	485,900	611,383	777,329	777,329	0	291,429	165,946	59.98%	27.14%
Utilities	1,300,863	1,567,973	1,162,500	1,546,000	1,557,800	1,526,700	(31,100)	364,200	(19,300)	34.00%	0.76%
Cost of Goods & Services Sold	1,808,069	1,726,032	1,692,125	1,230,200	1,755,829	1,755,829	0	63,704	525,629	3.76%	42.73%
Central Service Cost	1,178,206	1,204,069	1,552,682	1,555,700	2,144,785	2,144,785	0	592,103	589,085	38.13%	37.87%
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	0	0	0	0.00%	0.00%
Sub-Total	21,934,822	22,516,078	21,048,911	20,834,118	24,819,175	24,442,224	(376,951)	3,393,313	3,608,106	17.91%	19.13%
Capital Expenditures											
Capital Improvements	6,999,563	3,725,766	2,551,943	2,681,500	6,297,200	2,772,200	(3,525,000)	220,257	90,700	146.76%	134.84%
Debt Service											
Principal	384,705	384,980	0	0	0	0	0	0	0	0.00%	0.00%
Interest	6,157	1,742	0	1,093	0	0	0	0	(1,093)	0.00%	0.00%
Sub-Total	390,862	386,722	0	1,093	0	0	0	0	(1,093)	0.00%	0.00%
Total Expenditures and Uses	29,325,247	26,628,566	23,600,854	23,516,711	31,116,375	27,214,424	(3,901,951)	3,613,570	7,599,664	31.84%	32.32%
Net Sources and Uses (NO FF)	(7,204,544)	(4,251,898)	(802,873)	(2,041,285)	(9,172,462)	(3,988,211)	5,184,251	(3,185,338)	(7,131,177)	1042.46%	349.35%
Facility Fee	3,692,700	3,911,100	0	0	3,699,152	3,699,450	298	3,699,450	3,699,450	100%	100%
Net Sources and Uses (WITH FF)	(3,511,844)	(340,798)	(802,873)	(2,041,285)	(5,473,310)	(288,761)	5,184,549	514,112	(3,432,025)	581.72%	168.13%
Beg Fund Balance (Est Act)				11,634,502	9,593,217	9,593,217					
Ending Fund Balance		11,634,502		9,593,217	4,119,907	9,304,456					

CHAMPION GOLF
FY 2024-2025 BUDGET

Community Services Fund - Championship Golf
Sources and Uses

	2022-23		2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25
	Budget	2022-23 Actual	Budget	Actual	Budget (Proposed)	Budget (Final)	Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	Budget to FY25 Budget	Budget to FY24 Est Act
Revenues											
Sales & Fees	3,778,822	3,831,915	4,522,308	4,004,200	4,131,784	4,131,784	0	(390,524)	127,584	-8.64%	3.19%
Intergovernmental - Operating Grants	0	11,305	0	1	0	0	0	0	(1)	0.00%	-100.00%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	3,778,822	3,843,220	4,522,308	4,004,201	4,131,784	4,131,784	0	(390,524)	127,583	-8.64%	3.19%
Other Financing Sources											
Investment Earnings	(2,748)	(6,000)	0	0	0	0	0	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	21,850	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	(2,748)	15,850	0	0	0	0	0	0	0	0.00%	0.00%
Total Revenues & Other Sources	3,776,074	3,859,070	4,522,308	4,004,201	4,131,784	4,131,784	0	(390,524)	127,583	-8.64%	3.19%
Expenditures & Uses											
Wages and Benefits	1,992,829	2,050,351	2,117,359	2,320,200	2,333,985	2,324,485	(9,500)	207,126	4,285	9.78%	0.18%
Professional Services	6,380	4,960	6,380	1,035	3,150	3,150	0	(3,230)	2,115	-50.63%	204.35%
Services & Supplies	1,078,693	705,477	1,076,359	724,800	1,145,214	1,102,214	(43,000)	25,855	377,414	2.40%	52.07%
R&M General						8,800					
Capital Expense Projects						21,900					
Insurance	81,800	88,080	96,300	103,884	216,519	216,519	0	120,219	112,635	124.84%	108.42%
Utilities	252,595	260,885	268,100	293,300	312,100	312,100	0	44,000	18,800	16.41%	6.41%
Cost of Goods & Services Sold	615,505	725,193	598,955	354,000	619,755	619,755	0	20,800	265,755	3.47%	75.07%
Central Service Cost	231,348	232,561	334,174	335,000	453,226	453,226	0	119,052	118,226	35.63%	35.29%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	4,259,150	4,067,507	4,497,627	4,132,219	5,083,949	5,031,449	(52,500)	533,822	899,230	11.87%	21.76%
Capital Expenditures											
Capital Improvements	1,281,417	773,706	229,500	229,500	532,000	480,000	(52,000)	250,500	250,500	109.15%	109.15%
Debt Service											
Principal	183,496	183,496	0	0	0	0	0	0	0	0.00%	0.00%
Interest	2,055	1,586	0	1,093	0	0	0	0	(1,093)	0.00%	-100.00%
Sub-total	185,551	185,082	0	1,093	0	0	0	0	(1,093)	0.00%	-100.00%
Total Expenditures and Uses	5,726,118	5,026,295	4,727,127	4,362,812	5,615,949	5,511,449	(104,500)	784,322	1,148,637	16.59%	26.33%
Net Sources and Uses	(1,950,044)	(1,167,225)	(204,819)	(358,611)	(1,484,165)	(1,379,665)	104,500	(1,174,846)	(1,021,054)	573.60%	284.72%
Facility Fee	520,251	521,513	0	0	717,811	979,151	261,340	979,151	979,151	100.00%	100.00%
Net Sources and Uses - WITH FF	(1,429,793)	(645,712)	(204,819)	(358,611)	(766,354)	(400,514)	365,840	(195,695)	(41,903)	100.00%	100.00%

MOUNTAIN GOLF
FY 2024-2025 BUDGET

Community Services Fund - Mountain Golf
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	1,004,338	831,033	1,132,212	1,090,800	1,108,375	1,108,375	0	(23,837)	17,575	-2.11%	1.61%
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,004,338	831,033	1,132,212	1,090,800	1,108,375	1,108,375	0	(23,837)	17,575	-2.11%	1.61%
Other Financing Sources											
Investment Earnings	(2,748)	(6,000)	0	0	0	0	0	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	43,989	42,130	44,383	44,400	44,383	44,383	0	0	(17)	0.00%	-0.04%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	9,880	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	12,069	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	41,241	58,079	44,383	44,400	44,383	44,383	0	0	(17)	0.00%	-0.04%
Total Revenues & Other Sources	1,045,579	889,112	1,176,595	1,135,200	1,152,758	1,152,758	0	(23,837)	17,558	-2.03%	1.55%
Expenditures & Uses											
Wages and Benefits	663,122	534,941	564,276	624,900	728,590	719,090	(9,500)	154,814	94,190	27.44%	15.07%
Professional Services	2,570	1,880	2,570	1,100	3,050	3,050	0	480	1,950	18.68%	177.27%
Services & Supplies	399,290	285,077	381,680	370,500	439,642	412,515	(27,127)	30,835	42,015	8.08%	11.34%
R&M General						10,900					
Capital Expense Projects						12,000					
Insurance	18,800	20,265	22,100	23,841	43,169	43,169	0	21,069	19,328	95.33%	81.07%
Utilities	98,346	102,103	108,300	114,900	122,600	122,600	0	14,300	7,700	13.20%	6.70%
Cost of Goods & Services Sold	113,366	124,234	108,100	98,000	113,266	113,266	0	5,166	15,266	4.78%	15.58%
Central Service Cost	77,236	70,989	107,057	108,000	148,363	148,363	0	41,306	40,363	38.58%	37.37%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,372,730	1,139,489	1,294,083	1,341,241	1,598,680	1,562,053	(36,627)	267,970	220,812	20.71%	16.46%
Capital Expenditures											
Capital Improvements	1,138,000	128,215	260,000	460,000	13,000	0	(13,000)	(260,000)	(460,000)	-100.00%	-100.00%
Debt Service											
Principal	0	131	0	0	0	0	0	0	0	0.00%	0.00%
Interest	1,874	156	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,874	287	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	2,512,604	1,267,991	1,554,083	1,801,241	1,611,680	1,562,053	(49,627)	7,970	(239,188)	0.51%	-13.28%
Net Sources and Uses - NO FF	(1,467,025)	(378,879)	(377,488)	(666,041)	(458,922)	(409,295)	49,627	(31,807)	256,746	8.43%	-38.55%
Facility Fee (FF)	1,139,874	1,142,639	0	0	272,455	290,477	18,022	290,477	290,477	100.00%	100.00%
Net Sources and Uses - WITH FF	(327,151)	763,760	(377,488)	(666,041)	(186,467)	(118,818)	67,649	258,670	547,223	100.00%	100.00%

FACILITIES
FY 2024-2025 BUDGET

Community Services Fund - Facilities
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	2,117,586	1,623,836	1,942,550	1,270,500	1,830,429	1,830,429	-	(112,121)	559,929	-5.77%	44.07%
Intergovernmental - Operating Grants	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	2,117,586	1,623,836	1,942,550	1,270,500	1,830,429	1,830,429	-	(112,121)	559,929	-5.77%	44.07%
Other Financing Sources											
Investment Earnings	(180)	(857)	0	0	0	0	-	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Capital Grants	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	(180)	(857)	0	0	0	0	-	0	0	0.00%	0.00%
Total Revenues & Other Sources	2,117,406	1,622,979	1,942,550	1,270,500	1,830,429	1,830,429	-	(112,121)	559,929	-5.77%	44.07%
Expenditures & Uses											
Wages and Benefits	773,006	720,225	817,256	902,100	815,529	815,529	-	(1,727)	(86,571)	-0.21%	-9.60%
Professional Services	1,170	980	1,170	0	0	0	-	(1,170)	0	-100.00%	100.00%
Services & Supplies	577,245	391,465	415,518	286,800	578,944	547,944	(31,000)	132,426	261,144	31.87%	91.05%
R&M General						38,400					
Capital Expense Projects						0					
Insurance	12,800	13,812	15,100	16,289	6,643	6,643	-	(8,457)	(9,646)	-56.01%	-59.22%
Utilities	56,129	75,403	59,700	70,400	79,800	79,800	-	20,100	9,400	33.67%	13.35%
Cost of Goods & Services Sold	464,700	367,475	427,100	304,800	419,100	419,100	-	(8,000)	114,300	-1.87%	37.50%
Central Service Cost	106,807	97,040	139,878	140,000	206,255	206,255	-	66,377	66,255	47.45%	47.33%
Defensible Space	0	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	1,991,857	1,666,400	1,875,721	1,720,389	2,106,271	2,075,271	(31,000)	199,550	354,882	10.64%	20.63%
Capital Expenditures											
Capital Improvements	20,000	55,942	12,000	12,000	75,000	75,000	-	63,000	63,000	525.00%	525.00%
Debt Service											
Principal	175,168	175,292	0	0	0	0	-	0	0	0.00%	0.00%
Interest	1,962	0	0	0	0	0	-	0	0	0.00%	0.00%
Sub-total	177,130	175,292	0	0	0	0	-	0	0	0.00%	0.00%
Total Expenditures and Uses	2,188,987	1,897,634	1,887,721	1,732,389	2,181,271	2,150,271	(31,000)	262,550	417,882	13.91%	24.12%
Net Sources and Uses - NO FF	(71,581)	(274,655)	54,829	(461,889)	(350,842)	(319,842)	31,000	(374,671)	142,047	-683.35%	-30.75%
Facility Fee (FF)	187,130	187,584	0	0	201,394	226,992	25,598	226,992	226,992	100.00%	100.00%
Net Sources and Uses - WITH FF	115,549	(87,071)	54,829	(461,889)	(149,448)	(92,850)	56,598	(147,679)	369,039	-269.35%	-79.90%

SKI
FY 2024-2025 BUDGET

Community Services Fund - Ski
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	12,090,998	12,832,272	12,813,368	12,813,400	12,943,750	13,818,150	874,400	1,004,782	1,004,750	7.84%	7.84%
Intergovernmental - Operating Grants	0	3,415	0	100	0	0	0	0	(100)	0.00%	-100.00%
Interfund Services	15,735	0	14,985	0	0	0	0	(14,985)	0	-100.00%	0.00%
Sub-total	12,106,733	12,835,687	12,828,353	12,813,500	12,943,750	13,818,150	874,400	989,797	1,004,650	7.72%	7.84%
Other Financing Sources											
Investment Earnings	21,324	111,078	180,400	180,400	0	180,400	180,400	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	85,085	89,734	84,567	84,600	84,567	84,567	0	0	(33)	0.00%	-0.04%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	2,260	0	11,520	0	0	0	0	(11,520)	0.00%	-100.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	31,300	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	106,409	234,372	264,967	276,520	84,567	264,967	180,400	0	(11,553)	0.00%	-4.18%
Total Revenues & Other Sources	12,213,142	13,070,059	13,093,320	13,090,020	13,028,317	14,083,117	1,054,800	989,797	993,097	7.56%	7.59%
Expenditures & Uses											
Wages and Benefits	5,235,732	5,055,316	5,200,828	5,300,000	6,022,786	6,022,786	0	821,958	722,786	15.80%	13.64%
Professional Services	23,700	16,217	23,700	30,100	12,000	12,000	0	(11,700)	(18,100)	-49.37%	-60.13%
Services & Supplies	2,386,206	2,883,331	2,362,982	2,175,700	2,785,893	2,682,501	(103,392)	319,519	506,801	13.52%	23.29%
R&M General						182,680					
Capital Expense Projects						225,000					
Insurance	234,500	283,200	276,100	301,311	388,186	388,186	0	112,086	86,875	40.60%	28.83%
Utilities	641,435	813,623	573,200	870,000	812,000	780,900	(31,100)	207,700	(89,100)	36.24%	-10.24%
Cost of Goods & Services Sold	558,200	478,282	513,550	460,000	574,300	574,300	0	60,750	114,300	11.83%	24.85%
Central Service Cost	524,073	559,388	720,649	720,700	1,012,488	1,012,488	0	291,839	291,788	40.50%	40.49%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	9,603,846	10,089,357	9,671,009	9,857,811	11,607,653	11,473,161	(134,492)	1,802,152	1,615,350	18.63%	16.39%
Capital Expenditures											
Capital Improvements	2,035,616	539,140	1,780,443	1,950,000	1,425,000	1,125,000	(300,000)	(655,443)	(825,000)	-36.81%	-42.31%
Debt Service											
Principal	19,550	19,565	0	0	0	0	0	0	0	0.00%	0.00%
Interest	219	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	19,769	19,565	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	11,659,231	10,648,062	11,451,452	11,807,811	13,032,653	12,598,161	(434,492)	1,146,709	790,350	10.01%	6.69%
Net Sources and Uses (NO FF)	553,911	2,421,997	1,641,868	1,282,209	(4,336)	1,484,956	1,489,292	(156,912)	202,747	-9.56%	15.81%
Facility Fee (FF)	842,769	844,813	0	0	0	0	0	0	0	0.00%	0.00%
Net Sources and Uses (WITH FF)	1,396,680	3,266,810	1,641,868	1,282,209	(4,336)	1,484,956	1,489,292	(156,912)	202,747	-9.56%	15.81%

RECREATION
FY 2024-2025 BUDGET

Community Services Fund - Recreation Sources and Uses											
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	1,476,890	1,389,450	1,447,233	1,402,000	1,445,719	1,445,719	0	(1,514)	43,719	-0.10%	3.12%
Intergovernmental - Operating Grants	117,000	117,000	116,984	16,984	67,000	67,000	0	(49,984)	50,016	-42.73%	294.49%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,593,890	1,506,450	1,564,217	1,418,984	1,512,719	1,512,719	0	(51,498)	93,735	-3.29%	6.61%
Other Financing Sources											
Investment Earnings	1,020	(7,439)	8,600	8,600	0	8,600	8,600	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Capital Grants	1,139,421	1,139,421	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	9,595	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,140,441	1,141,577	8,600	8,600	0	8,600	8,600	0	0	0.00%	0.00%
Total Revenues & Other Sources	2,734,331	2,648,027	1,572,817	1,427,584	1,512,719	1,521,319	8,600	(51,498)	93,735	-3.27%	6.57%
Expenditures & Uses											
Wages and Benefits	1,675,676	1,628,429	1,627,354	1,739,600	2,059,669	2,038,472	(21,197)	411,118	298,872	25.26%	17.18%
Professional Services	5,850	4,900	5,850	0	10,000	10,000	0	4,150	10,000	70.94%	0.00%
Services & Supplies	638,361	1,695,265	680,560	500,700	786,572	694,637	(91,935)	14,077	193,937	2.07%	38.73%
R&M General						72,000					
Capital Expense Projects						0					
Insurance	60,900	70,382	71,700	161,096	119,306	119,306	0	47,606	(41,790)	66.40%	-25.94%
Utilities	122,956	175,963	133,200	179,700	211,900	211,900	0	78,700	32,200	59.08%	17.92%
Cost of Goods & Services Sold	45,720	16,368	33,620	9,700	21,800	21,800	0	(11,820)	12,100	-35.16%	124.74%
Central Service Cost	141,787	138,176	196,248	197,000	263,801	263,801	0	67,553	66,801	34.42%	33.91%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	2,691,250	3,729,483	2,748,532	2,787,796	3,473,048	3,359,916	(113,132)	611,384	572,120	22.24%	20.52%
Capital Expenditures											
Capital Improvements	2,227,168	2,073,426	245,000	5,000	1,252,200	1,092,200	(160,000)	847,200	1,087,200	345.80%	21744.00%
Debt Service											
Principal	2,229	2,231	0	0	0	0	0	0	0	0.00%	0.00%
Interest	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	2,229	2,231	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	4,920,647	5,805,140	2,993,532	2,792,796	4,725,248	4,452,116	(273,132)	1,458,584	1,659,320	48.72%	59.41%
Net Sources and Uses (NO FF)	(2,186,316)	(3,157,113)	(1,420,715)	(1,365,212)	(3,212,529)	(2,930,797)	281,732	(1,510,082)	(1,565,585)	106.29%	114.68%
Facility Fee (FF)	173,229	173,649	0	0	2,183,604	2,079,991	(103,613)	2,079,991	2,079,991	0.00%	0.00%
Net Sources and Uses (WITH FF)	(2,013,087)	(2,983,464)	(1,420,715)	(1,365,212)	(1,028,925)	(850,806)	178,119	569,909	514,406	-40.11%	-37.68%

RECREATION ADMIN
FY 2024-2025 BUDGET

Community Services Fund - Recreation Admin

Sources and Uses

	2022-23		2023-24		2024-25		\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25
	Budget	2022-23 Actual	Budget	2023-24 Est. Actual	Budget (Proposed)	2024-25 Budget (Final)	Proposed to FY25 Final	Budget to FY25 Budget	Budget to FY24 Est. Act	Budget to FY25 Budget	Budget to FY24 Est Act
Revenues											
Sales & Fees	(272,975)	(385,497)	35,000	36,221	57,000	57,000	0	22,000	20,779	62.86%	57.37%
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-Total	(272,975)	(385,497)	35,000	36,221	57,000	57,000	0	22,000	20,779	62.86%	57.37%
Other Financing Sources											
Investment Earnings	25,872	69,331	218,900	218,900	0	218,900	218,900	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-Total	25,872	69,331	218,900	218,900	0	218,900	218,900	0	0	0.00%	0.00%
Total Revenues & Other Sources	(247,103)	(316,166)	253,900	255,121	57,000	275,900	218,900	22,000	20,779	8.66%	8.14%
Expenditures & Uses											
Wages and Benefits	287,961	247,624	277,078	325,300	334,240	334,240	0	57,162	8,940	20.63%	2.75%
Professional Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Services & Supplies	171,445	94,213	110,815	88,100	70,040	70,040	0	(40,775)	(18,060)	-36.80%	-20.50%
R&M General						0					
Capital Expense Projects						0					
Insurance	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Utilities	5,531	5,507	5,900	3,100	3,800	3,800	0	(2,100)	700	-35.59%	22.58%
Cost of Goods & Services Sold	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Central Service Cost	20,649	24,020	26,818	27,000	28,303	28,303	0	1,485	1,303	5.54%	4.83%
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	0	0	0	0.00%	0.00%
Sub-Total	585,586	461,320	520,611	543,500	536,383	536,383	0	15,772	(7,117)	3.03%	-1.31%
Capital Expenditures											
Capital Improvements	0	2,717	0	0	0	0	0	0	0	0.00%	0.00%
Debt Service											
Principal	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Interest	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-Total	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures and Uses	585,586	464,037	520,611	543,500	536,383	536,383	0	15,772	(7,117)	3.03%	-1.31%
Net Sources and Uses (NO FF)	(832,689)	(780,203)	(266,711)	(288,379)	(479,383)	(260,483)	218,900	6,228	27,896	-2.34%	-9.67%
Facility Fee (FF)	754,952	966,226	0	0	205,400	0	(205,400)	0	0	100%	100%
Net Sources and Uses (WITH FF)	(77,737)	186,023	(266,711)	(288,379)	(273,983)	(260,483)	13,500	6,228	27,896	-2.34%	-9.67%

PARKS
2024-2025 BUDGET

Community Services Fund - Parks Sources and Uses	Included in CS Rollup		Not included in CS Rollup part of GF									
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act	
Revenues												
Sales & Fees	63,115	153,962	57,190	57,190	62,345	64,238	1,893	7,048	7,048	12.32%	12.32%	
Intergovernmental - Operating Grants	22,875	25,275	800	800	22,875	22,875	0	22,075	22,075		2759.38%	
Interfund Services	107,267	128,812	145,903	145,903	145,903	145,903	0	0	0			
Sub-total	193,257	308,049	203,893	203,893	231,123	233,016	1,893	29,123	29,123	14.28%	14.28%	
Other Financing Sources												
Investment Earnings	(180)	(1,016)					0					
Capital Grants	100,000						0					
Operating Contributions	12,100		12,100	12,100	12,100	12,100	0					
Sub-total	111,920	(1,016)	12,100	12,100	12,100	12,100	0			0.00%	0.00%	
Total Revenues & Other Sources	305,177	307,033	215,993	215,993	243,223	245,116	1,893	29,123	29,123	13.48%	13.48%	
Expenditures & Uses												
Wages and Benefits	532,171	583,125	580,160	698,454	725,506	639,506	(86,000)	59,346	(58,948)	10.23%	-8.44%	
Professional Services	1,170		1,170	1,170			0	(1,170)	(1,170)	-100.00%		
Services & Supplies	410,892	206,812	479,670	249,194	553,549	499,870	(53,679)	20,200	250,676	4.21%	100.59%	
R&M General						170,643						
Capital Expense Projects						45,000						
Insurance	14,500	15,624	17,100	17,100	29,427	29,427	0	12,327	12,327	72.09%	72.09%	
Utilities	112,091	120,653	121,600	132,653	126,000	126,000	0	4,400	(6,653)	3.62%	-5.02%	
Central Service Cost	60,810	60,432					0					
Sub-total	1,131,634	986,646	1,199,700	1,098,571	1,434,482	1,294,803	(139,679)	95,103	196,232	7.93%	17.86%	
Capital Expenditures												
Capital Improvements	297,362	152,620	1,572,443	50,000	125,000	60,000	(65,000)	(1,512,443)	10,000	-96.18%	20.00%	
Debt Service												
Principal	2,972	2,974					0					
Interest	33						0					
Sub-total	3,005	2,974	0	0	0	0	0					
Total Expenditures and Uses	1,432,001	1,142,240	2,772,143	1,148,571	1,559,482	1,354,803	(204,679)	(1,417,340)	206,232	-51.13%	17.96%	
Net Sources and Uses (NO FF)	(1,126,824)	(835,207)	(2,556,150)	(932,578)	(1,316,259)	(1,109,687)	206,572	1,446,463	(177,109)	-56.59%	18.99%	
Facility Fee	73,191	73,369					0	0	0			
Net Sources and Uses (WITH FF)	(1,053,633)	(761,838)	(2,556,150)	(932,578)	(1,316,259)	(1,109,687)	206,572	1,446,463	(177,109)	-56.59%	18.99%	

TENNIS
FY 2024-2025 BUDGET

Community Services Fund - Tennis

Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Sales & Fees	178,449	302,537	236,491	292,800	230,906	230,906	0	(5,585)	(61,894)	-2.36%	-21.14%
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	178,449	302,537	236,491	292,800	230,906	230,906	0	(5,585)	(61,894)	-2.36%	-21.14%
Other Financing Sources											
Investment Earnings	(2,352)	(5,983)	0	0	0	0	0	0	0	0.00%	0.00%
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	(2,352)	(5,983)	0	0	0	0	0	0	0	0.00%	0.00%
Total Revenues & Other Sources	176,097	296,554	236,491	292,800	230,906	230,906	0	(5,585)	(61,894)	-2.36%	-21.14%
Expenditures & Uses											
Wages and Benefits	163,471	233,947	188,909	293,400	239,178	239,178	0	50,269	(54,222)	26.61%	-18.48%
Professional Services	585	490	585	0	0	0	0	(585)	0	-100.00%	0.00%
Services & Supplies	92,960	87,471	194,475	106,500	114,950	105,750	(9,200)	(88,725)	(750)	-45.62%	-0.70%
R&M General						0					
Capital Expense Projects						0					
Insurance	3,900	4,189	4,600	4,962	3,506	3,506	0	(1,094)	(1,456)	-23.78%	-29.34%
Utilities	11,780	13,836	14,100	14,600	15,600	15,600	0	1,500	1,000	10.64%	6.85%
Cost of Goods & Services Sold	10,578	14,480	10,800	3,700	7,608	7,608	0	(3,192)	3,908	-29.56%	105.62%
Central Service Cost	15,496	21,463	27,858	28,000	32,349	32,349	0	4,491	4,349	16.12%	15.53%
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	298,770	375,876	441,327	451,162	413,191	403,991	(9,200)	(37,336)	(47,171)	-8.46%	-10.46%
Capital Expenditures											
Capital Improvements	0	0	25,000	25,000	3,000,000	0	(3,000,000)	(25,000)	(25,000)	-100.00%	-100.00%
Debt Service											
Principal	1,290	1,291	0	0	0	0	0	0	0	0.00%	0.00%
Interest	14	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub-total	1,304	1,291	0	0	0	0	0	0	0	0.00%	0.00%
Total Expenditures and Uses	300,074	377,167	466,327	476,162	3,413,191	403,991	(3,009,200)	(62,336)	(72,171)	-13.37%	-15.16%
Net Sources and Uses (NO FF)	(123,977)	(80,613)	(229,836)	(183,362)	(3,182,285)	(173,085)	3,009,200	56,751	10,277	-24.69%	-5.60%
Facility Fee (FF)	1,304	1,307	0	0	118,488	122,839	4,351	122,839	122,839	100.00%	100.00%
Net Sources and Uses (WITH FF)	(122,673)	(79,306)	(229,836)	(183,362)	(3,063,797)	(50,246)	3,013,551	179,590	133,116	-78.14%	-72.60%

BEACH
FY 2024-2025 BUDGET

Beach Fund Sources and Uses												
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25	\$ Change FY25	\$ Change FY24	\$ Chg FY25	% Change	% Change	
	Budget	Actual	Budget	Actual	Budget	Budget	Proposed to	Budget to	Budget to	to FY25	to FY24 Est Act	
					(Proposed)	(Update)	FY25 Final	FY25 Budget	FY24 Est. Act	Budget	to FY24 Est Act	
Revenues												
Sales & Fees	623,890	616,642	1,297,900	1,275,000	1,047,200	1,250,000	202,800	(47,900)	(25,000)	-3.69%	-1.96%	
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Interfund Services	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-total	623,890	616,642	1,297,900	1,275,000	1,047,200	1,250,000	202,800	(47,900)	(25,000)	-3.69%	-1.96%	
Other Financing Sources												
Investment Earnings	11,400	63,791	96,400	96,400	0	96,400	96,400	0	0	0.00%	0.00%	
Insurance Proceeds	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Non Operating Leases	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Capital Grants	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Operating Contributions	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Other Interest Income	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-total	11,400	63,791	96,400	96,400	0	96,400	96,400	0	0	0.00%	0.00%	
Total Revenues & Other Sources	635,290	680,433	1,394,300	1,371,400	1,047,200	1,346,400	299,200	(47,900)	(25,000)	-3.44%	-1.82%	
Expenditures & Uses												
Wages and Benefits	1,190,505	1,274,803	1,162,001	1,513,400	1,624,748	1,505,611	(119,137)	343,610	(7,789)	29.57%	-0.51%	
Professional Services	17,850	4,900	17,850	400	12,000	12,000	0	(5,850)	11,600	-32.77%	2900.00%	
Services & Supplies	904,504	452,357	660,004	466,300	696,716	648,366	(48,350)	(11,638)	182,066	-1.76%	39.04%	
R&M General						69,455						
Capital Expense Projects						0						
Insurance	41,300	44,493	48,600	52,428	59,951	59,951	0	11,351	7,523	23.36%	14.35%	
Utilities	128,817	150,943	113,100	152,000	168,800	168,800	0	55,700	16,800	49.25%	11.05%	
Cost of Goods & Services Sold	0	244	106,480	70,200	91,300	91,300	0	(15,180)	21,100	-14.26%	30.06%	
Central Service Cost	141,194	127,085	179,688	180,000	239,393	239,393	0	59,705	59,393	33.23%	33.00%	
Defensible Space	0	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-total	2,424,169	2,054,825	2,287,723	2,434,728	2,892,908	2,794,876	(98,032)	507,153	360,148	22.17%	14.79%	
Capital Expenditures												
Capital Improvements	890,128	213,932	4,442,500	100,000	4,305,000	4,250,000	(55,000)	(192,500)	4,150,000	-4.33%	4150.00%	
Debt Service												
Principal	6,295	6,299	0	0	0	0	0	0	0	0.00%	0.00%	
Interest	70	0	0	0	0	0	0	0	0	0.00%	0.00%	
Sub-total	6,365	6,299	0	0	0	0	0	0	0	0.00%	0.00%	
Total Expenditures and Uses	3,320,662	2,275,056	6,730,223	2,534,728	7,197,908	7,044,876	(153,032)	314,653	4,510,148	4.68%	177.93%	
Net Sources and Uses - NO FF	(2,685,372)	(1,594,623)	(5,335,923)	(1,163,328)	(6,150,708)	(5,698,476)	452,232	(362,553)	(4,535,148)	6.79%	389.84%	
Facility Fee	2,556,840	2,909,434	3,525,340	3,525,340	2,561,460	2,561,460	0	(963,880)	(963,880)	-27.34%	-27.34%	
Net Sources and Uses - WITH FF	(128,532)	1,314,811	(1,810,583)	2,362,012	(3,589,248)	(3,137,016)	452,232					
Beg Balance - NO FF				6,964,238	9,326,250	9,326,250						
Ending Balance - NO FF		6,964,238		9,326,250	3,175,542	3,627,774						
Beg Balance WITH FF	6,964,238			6,964,238	9,326,250	9,326,250						
Ending Balance WITH FF		6,964,238		9,326,250	5,737,002	6,189,234						

INTERNAL SERVICES FUND
2024-2025 BUDGET

Intenal Services Fund Summary
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues											
Interfund Services	3,467,103	2,833,010	3,584,623	3,239,106	4,828,714	4,188,814	(639,900)	604,191	949,708	16.86%	29.32%
Other Financing Sources											
Investment Earnings	(456)	(263)		0			-				
Total Revenues & Other Sources	3,466,647	2,832,747	3,584,623	3,239,106	4,828,714	4,188,814		604,191	949,708	16.86%	29.32%
Expenditures & Uses											
Wages and Benefits	2,440,427	2,217,480	2,494,197	2,531,800	3,287,475	3,061,325	(226,150)	567,128	529,525	22.74%	20.91%
Professional Services	15,000		15,000		15,000	15,000	-	0	15,000	0.00%	
Services & Supplies	959,912	1,036,636	973,509	955,400	1,510,765	1,090,765	(420,000)	117,256	135,365	12.04%	14.17%
Insurance	16,600	17,888	19,500	21,036	607	607	-	(18,893)	(20,429)	-96.89%	-97.11%
Utilities	9,910	12,971	9,700	9,700	12,100	12,100	-	2,400	2,400	24.74%	24.74%
Central Service Cost			52,700				-	(52,700)	0	-100.00%	
Sub-Total Expenditures and Uses	3,441,849	3,284,975	3,564,606	3,517,936	4,825,947	4,179,797	(646,150)	615,191	661,861	17.26%	18.81%
Capital Outlay											
Capital Improvement				458			-				
Total Expenditures & Uses	3,441,849	3,284,975	3,564,606	3,518,394	4,825,947	4,179,797	(646,150)	615,191	661,403	17.26%	18.80%
Net Sources or Uses	24,798	(452,228)	20,017	(279,288)	2,767	9,017	6,250	(11,000)	288,305	-54.95%	-103.23%
Fund Balance, July 1 (Est. Actuals)				(644,742)		(924,030)					
Fund Balance, June 30		(644,742)		(924,030)		(915,013)					

Fleet - Internal Services
FY 2024-2025

Internal Services Fund - Fleet Sources and Uses												
	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	\$ Change	\$ Change FY24	\$ Chg FY25	% Change FY24	% Change FY25	
	Budget	Actual	Budget	Est. Actual	Budget	Budget	Proposed	Budget to	to FY24	Budget	Budget to	
					(Proposed)	(Final)	to	Budget	Est. Act	Budget	Est Act	
							Final					
Revenues												
Interfund Services	1,463,650	1,294,283	1,564,777	1,661,906	1,765,114	1,765,114	-	200,337	103,208	12.80%	6.21%	
Other Financing Sources												
Investment Earnings	108	698					-					
Other				253			-					
Total Revenues & Other Sources	1,463,758	1,294,981	1,564,777	1,661,906	1,765,114	1,765,114	-	200,337	103,208	12.80%	6.21%	
Expenditures & Uses												
Wages and Benefits	988,044	890,528	1,058,405	1,035,700	1,187,602	1,187,602	-	129,197	151,902	12.21%	14.67%	
Professional Services							-	0	0	0.00%		
Services & Supplies	467,560	520,085	474,650	532,800	576,900	576,900	-	102,250	44,100	21.54%	8.28%	
Insurance	5,900	6,340	6,900	7,443	0	0	-	(6,900)	(7,443)	-100.00%	-100.00%	
Utilities	1,809	1,653	1,700	1,200	1,600	1,600	-	(100)	400	-5.88%	33.33%	
Central Service Cost			52,700	0	0	0	-	(52,700)	0	-100.00%	0.00%	
Sub-Total Expenditures and Uses	1,463,313	1,418,606	1,594,355	1,577,143	1,766,102	1,766,102	-	171,747	188,959	10.77%	11.98%	
Total Expenditures & Uses	1,463,313	1,418,606	1,594,355	1,577,143	1,766,102	1,766,102	-	171,747	188,959	10.77%	11.98%	
Net Sources or Uses	445	(123,625)	(29,578)	84,763	(988)	(988)	-	28,590	(85,751)	-96.66%	-101.17%	

INTERNAL SERVICES - ENGINEERING
FY 2024-2025
BUDGET

**Internal Services Fund - Engineering
Sources and Uses**

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est. Act
Revenues											
Interfund Services	1,018,807	954,488	1,015,200	898,000	1,380,600	1,380,600	-	365,400	482,600	35.99%	53.74%
Other Financing Sources											
Investment Earnings	216	(284)					-				
Other							-				
Total Revenues & Other Sources	1,019,023	954,204	1,015,200	898,000	1,380,600	1,380,600	-	365,400	482,600	35.99%	53.74%
Expenditures & Uses											
Wages and Benefits	924,730	916,267	913,987	991,700	1,301,143	1,291,098	(10,045)	377,111	299,398	41.26%	30.19%
Professional Services	15,000	0	15,000	0	15,000	15,000	-	0	15,000	0.00%	
Services & Supplies	62,461	74,248	45,864	44,600	57,782	57,782	-	11,918	13,182	25.99%	29.56%
Insurance	4,400	4,755	5,200	5,610	158	158	-	(5,042)	(5,452)	-96.96%	-97.18%
Utilities	2,936	6,159	3,300	5,400	6,600	6,600	-	3,300	1,200	100.00%	22.22%
Sub-Total Expenditures and Uses	1,009,527	1,001,429	983,351	1,047,310	1,380,683	1,370,638	(10,045)	387,287	323,328	39.38%	30.87%
Capital Outlay											
Capital Improvement				(230)			-				
Total Expenditures & Uses	1,009,527	1,001,429	983,351	1,047,080	1,380,683	1,370,638	(10,045)	387,287	323,558	39.38%	30.90%
Net Sources or Uses	9,496	(47,225)	31,849	(149,080)	(83)	9,962	10,045	(21,887)	159,042	-68.72%	-106.68%

INTERNAL SERVICES - BUILDINGS FY 2024-2025 BUDGET

**Internal Services Fund - Buildings
Sources and Uses**

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Final)	\$ Change FY25 Proposed to FY25 Final	\$ Change FY24 Budget to FY25 Budget	\$ Chg FY25 Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est. Act
Revenues											
Interfund Services	984,646	584,239	1,004,646	679,200	1,683,000	1,043,100	(639,900)	38,454	363,900	3.83%	53.58%
Other Financing Sources											
Investment Earnings	(780)	(677)					-				
Other							-				
Total Revenues & Other Sources	983,866	583,562	1,004,646	679,200	1,683,000	1,043,100	(639,900)	38,454	363,900	3.83%	53.58%
Expenditures & Uses											
Wages and Benefits	527,653	410,685	521,805	504,400	798,730	582,625	(216,105)	60,820	78,225	11.66%	15.51%
Professional Services							-	0	0	0.00%	
Services & Supplies	429,891	442,303	452,995	378,000	876,083	456,083	(420,000)	3,088	78,083	0.68%	20.66%
Insurance	6,300	6,793	7,400	7,983	449	449	-	(6,951)	(7,534)	-93.93%	-94.38%
Utilities	5,165	5,159	4,700	3,100	3,900	3,900	-	(800)	800	-17.02%	25.81%
Central Service Cost							-	0	0	0.00%	0.00%
Sub-Total Expenditures and Uses	969,009	864,940	986,900	893,483	1,679,162	1,043,057	(636,105)	56,157	149,574	5.69%	16.74%
Capital Outlay											
Capital Improvement				688			-				
Total Expenditures & Uses	969,009	864,940	986,900	894,171	1,679,162	1,043,057	(636,105)	56,157	148,886	5.69%	16.65%
Net Sources or Uses	14,857	(281,378)	17,746	(214,971)	3,838	43	(3,795)	(17,703)	215,014	-99.76%	-100.02%

General Fund Budget Revisions

Recommended Cut	Cut Amount	% of original budget	Impacts to Service
General Gov Admin - 10001099			
7510 - R&M General	\$4,939	20%	Impact to the Admin Buildings Maint.
Sub Total	\$4,939		
Community Services - 10001417			
6030 - Professional Consultants	\$48,000	100%	Reduced community advocacy and communications
7210 - Community Relations	\$24,286	100%	Will no longer have funding for general government community communications
7310 - Computer License & Fees	\$3,910	44%	Impact to the softwares marketing and Gen Admin will have access to.
Sub Total	\$76,196		
Trustees - 10001111			
7300 - Computer & IT Small Equipment	\$8,000	62%	BOT will not have new computers or small equipment
Sub Total	\$8,000		
HR - 10001315			
7415 - Operating	\$3,000	35%	If funds depeleted, staff will work with management for either additional resources or ways to continue operations without needed supplies
Sub Total	\$3,000		
Risk Management - 10001214			
7433 - Safety	\$2,000	14%	District needs 2 additional Emergency Responder Radios in the event of District Evac, fire earthquake etc. to communicate to WCSO, NDOT, NLTFPD Washoe County etc. Currently have 4 radios and one is reaching end of life leaving us with 3. The District has determined we need 5 in total. One for each of the three safety employees, one for the GM and one for PW.
Sub Total	\$2,000		
Parks - 10004378			
7415 - Operating	\$21,280	26%	Quality and Care impacted at sites
7430 - Uniforms	\$1,000	18%	Quality of Uniforms will be impacted
7420 - Fuel	\$3,500	16%	Keeping equipment fueled might be difficult
7605 - Security	\$17,600	100%	No overnight security
Sub Total	\$43,380		
Total	\$137,515		

General Fund Budget Revisions

Recommended to be Returned to Budget Amount Impacts to Service

Recommended to be Returned to Budget	Amount	Impacts to Service
General Gov Admin - 10001099		
6010 - Legal	\$33,600	Reduction in legal counsel
HR - 10001315		
7345 - EE Assistant Program	\$1,440	Removing additional costs for onsite resources if/when crisis occurs.
7350 - EE Retention/Recruitment	\$5,000	Cutting retention resources back to 2023 actuals
7680 - Training & Education	\$3,500	Staff will defer outside training opportunities and propose next FY; staff will utilize to the best of their abilities local, regional & online training opportunities
Risk Management - 10001214		
7680 - Training & Education	\$2,000	Removal of one-off training events such as virtual JJ Keller events, NSAA (National Ski Area Association) webinars etc.
7685 - Travel & Conference	\$5,000	Risk Manager will not work towards a Risk Management Professional certification at this time. Will not attend conference, workshops etc. to learn what we don't know regarding Risk Mgmt. Safety Specialist and Risk Manager will not attend American Society of Safety Professionals annual and local chapter events.
Finance - 10001212		
7435 - Small Equipment	\$2,000	Ability to meet staff accommodations will be impacted
7350 - Employee Recruit & Retain	\$2,000	Jeopardizes retaining staffing levels
7405 - Office Supplies	\$500	Depleted stock
7685 - Travel & Conferences	\$2,150	Reduction to staff training impacting growth opportunities
Parks - 10004378		
7510 - R&M General	\$113,500	Delayed pavement maintenance and pushing out deferred maintenance work
7685 - Travel & Conference	\$5,225	Staff will not attend Parks Services education events
Total	\$175,915	

Department _____ Golf/Facilities _____

Budget Unit _____ 320/330 _____

Recommended Return to Budget Cut Amount Impacts to Service

CHAMP COURSE

CHAMP Food/Beverage R&M General	\$2,000	Kitchen equipment repairs
CHAMP Golf Cart Operating	\$3,000	Reduced direct levels of service to golfers
CHAMP Golf Driving Range operating	\$4,000	Reduction in hours open
CHAMP Golf course Maint operating	\$35,000	Reduced chemicals, fertilizer, sand, and other vital needs for the course to be maintained
CHAMP driving range small equipment	\$3,000	Range ball collection equipment would not be repaired
CHAMP travel	\$2,275	Training for staff
CHAMP Food/Beverage small equipment	\$4,000	R&M for kitchen and catering equipment
Paid Media Expense CHAMP	\$46,000	Advertising budget
Snow removal	\$3,680	Increased annual damage to cart paths
	\$102,955	

Mountain Course

Paid Media Expense MTN/operating	\$29,000	Advertising budget
Golf Course Maintenance R&M	\$10,000	Routine maintenance of irrigation system
DryJet Service MTN	\$7,200	Turf management; grass would deteriorate without DryJet
Snow removal	\$3,680	Increased annual damage to cart paths
tree maintenance	\$11,000	Routine maintenance of trees on the course
	\$60,880	

Facilities

Paid Media Expense Facilities	\$25,000	Advertising budget
Aspen Grove R&M General	\$30,000	Routine maintenance of building and grounds
Snow removal	\$3,680	Increased annual damage to parking lot
	\$58,680	

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Proposed Budget Summary
Operating Budget FY 2024/25**

Revenue

The Ski venue's proposed budget informs various revenue projections increasing by 7.8% as compared to FY2023/24 projections. Increases in revenue projections within this year's budget are primarily allocated to the sale of Season Passes, Admission and Fees for Lift Ticket products and Ski and Ride Center lesson products.

Service and Supplies

The FY2024 approved budget within Service and Supplies for the Ski Venue totaled \$2,362,982 in appropriations. Staff initially proposed a total of \$2,785,893 within Services and Supplies FY2024/25 at the May 20, 2024 Board of Trustees Budget Work Shop meeting which showed an increase of \$422,911. Subsequently staff worked on reductions to the initial budget totaling \$328,392. This figure reflects a 4% increase from the FY2023/24 budget of \$2,362,982 to a recommended figure for FY2024/25 of \$2,457,501. Staff will note that Marketing advertising and trade were reduced by \$174,000 as well as \$154,392 of reductions within services and supplies detailed line items.

Tonight staff has proposed a shift of funding totaling \$225,000 of Services & Supplies within object code 7510 Repairs and Maintenance General for the below projects that were previously listed as Capital Expense in the five year capital plan. The final proposed appropriations within the FY2024/25 Service Supplies line includes \$2,682,501, a \$319,519 or a 14% increase from the previous FY2024 budget. However, this still reflects a decrease of \$103,392 from the initial budget recommendation. Listed below are the forecasted expenses and scope of work for the projects.

- \$110,000 - This project replaces the epoxy coating on the main lodge concrete deck on a five year basis.
- \$115,000 – This project replaces the staff outdoor uniforms including pants and jackets on a four year basis.
- Total: \$225,000

Personnel / Staffing

Approximately 330 personnel members are recruited, hired and trained annually throughout the operating season to support the ski venue operations. The seasonal work force includes full time, part time and limited part time staff to provide the service.

The approved FY2023/24 budget for personnel salaries included appropriations of \$3,987,040. Year to date expenditures of salaries include \$4,084,486 as staff continues

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Proposed Budget Summary
Operating Budget FY 2024/25**

to work through the end of the fiscal year. The proposed FY2025 ski venue salary and wage budget includes appropriations of \$4,512,499 which is a 13% or \$525,459 increase from the FY2024 budget. The FY2024 budget for personnel taxes and fringe benefits included \$1,213,788 in appropriations whereas the proposed FY2025 budget identifies \$1,510,287 showing an 11% or \$134,599 increase from FY2024.

Personnel

	FY 2023/24	YTD Actual	FY202/24	Variance	
Salaries Wages	3,987,040	4,084,486	4,512,499	525,459	13.2%
Fringe Benefits	1,213,788	1,267,988	1,510,287	296,499	24.4%
Wages and Benefits	5,200,828	5,352,474	6,022,786	821,958	15.8%

Staff has informed the proposed FY2025 budget to include a frontline hourly wage of \$21.00 for new recruits. The budget or forecast also reflects an increase in position budgeted hours to some select positions including Patrol, Snowmakers, Grooming Operators, Lift Operators and Adult Ski and Snowboard Instructors. Staff also made increases to select positions hourly rates to remain competitive within staff recruiting and there are no new positions that are being proposed within the FY2025 Salaries and Wage budget.

FY2025 Capital Expenditures

Capital Projects/Capital Expense

Capital Improvement Projects for FY 2025 include \$1,425,000 of appropriations. The projects within the proposed budget included replacement of aging existing equipment in use at the ski venue with exception to the proposed procurement of two snowmaking fan guns.

- \$550,000 - Replace Grooming Machine 700 - Originally purchased in 2014.
- \$205,000 - This Project Replaces one of the two 2010 Ski Shuttle Busses
- \$20,000 - This Project Replaces a Mountain Operations Snowmobile that is used by staff for transportation on the mountain.
- \$100,000 - This project consists of the procurement of two snowmaking fans guns that are currently onsite through a demonstration program with manufacturer TechnoAlpin.
- \$300,000 - This project replaces ski rental equipment on a 4-year replacement cycle.
- \$175,000 - This project replaces the 1966 Electrical Entrance panels at the ski venue main lodge.
- \$75,000 - Replace Red Fox Ski Lift 1979 Counterweight Cable and Haul Rope Carrier Grips
- \$1,425,000 Total

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Proposed Budget Summary
Operating Budget FY 2024/25**

Staff has appropriated funding of \$225,000 Services & Supplies object code 7510 Repairs and Maintenance General for the below project that were previously listed as Capital Expense in the five year plan.

- \$110,000 - This project replaces the epoxy coating on the main lodge concrete deck on a five year basis.
- \$115,000 – This project replaces the staff outdoor uniforms including pants and jackets on a four year basis.
- \$225,000 Total

