

**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

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**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.

#### **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.

AUTHORIZED POSITIONS  
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
<b>Administrative Services</b>			
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	
<b>Public Works</b>			
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	
<b>Community Services/Beach</b>			
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

<b>Position Number Desc</b>	<b>Salary Grade</b>	<b>Status</b>	<b>Title formerly</b>
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	

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

	General	Utility	Championship		Facilities	Ski	Recreation Center	Tennis	Comm. Services Admin	Beach	Internal Services	Total District		
Base Cost														
Budgeted Information Technology	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100px;">\$</td> <td style="text-align: right;">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" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100px;">\$</td> <td style="text-align: right;">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" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100px;">\$</td> <td style="text-align: right;">1,068,652</td> </tr> </table>												\$	1,068,652
\$	1,068,652													
HR + 20% Accounting	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100px;">\$</td> <td style="text-align: right;">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		
<b>Central Services Cost Allocation</b>	<b>\$ 1,036,318</b>	<b>\$ 1,401,951</b>	<b>\$ 453,226</b>	<b>\$ 148,363</b>	<b>\$ 206,255</b>	<b>\$ 1,012,488</b>	<b>\$ 263,801</b>	<b>\$ 32,349</b>	<b>\$ 28,303</b>	<b>\$ 239,393</b>		<b>\$ 4,822,449</b>		
<b>Annual Billing for Adopted Budget</b>		<b>\$ 1,401,951</b>	<b>\$ 453,226</b>	<b>\$ 148,363</b>	<b>\$ 206,255</b>	<b>\$ 1,012,488</b>	<b>\$ 263,801</b>	<b>\$ 32,349</b>	<b>\$ 28,303</b>	<b>\$ 239,393</b>		<b>\$ 3,786,131</b>		
Baseline budget												\$ 53,483,201		
<b>Overhead Rate for Charging vs Actuals</b>		<b>9.9%</b>	<b>9.9%</b>	<b>10.2%</b>	<b>10.7%</b>	<b>9.4%</b>	<b>8.4%</b>	<b>8.4%</b>	<b>6.9%</b>	<b>9.1%</b>		<b>9.9%</b>		