Beach Aquatics 39003985	-	
Budget Unit	_	

Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service
Operating- 7415			
First Aid Supplies	\$300	100%	Re-allocated to Safety Budget
Pool Lifeguard Chair	\$700	100%	Rebudgeted in error
Lesson Equipment	\$300	10%	Using shared rec equipment for summer lessons
Pool Umbrellas	\$400	27%	Reduction in usable umbrellas on pool deck
Backboard	\$300	100%	Can defer to FY26
Signs	\$500	100%	Can defer to FY26
Camp Gear	\$400	36%	Can draw down remaining inventory from last year
Chemical Shed	\$4,000	100%	Re-evaluated; not needed
Sub-Total	\$6,900		
Sub-Total	\$6,900		

Department: Beaches	-
Budget Unit	-

Recommended Cut	Cut Amount	% of Budget C	Impacts to Service
Operating	\$6,650	66%	Reduction in pool supplies, signage, office supplies
Sub-Total	\$6,650		
Recommended to be Returned to Budget			
R&M General	\$20,800		Removing repairs for pavement, boat ramp, beach booths, etc. Keeping radio payments
Training and Education	\$1,100		Only training 10 employees (leads and ambassadors) in CPR & First Aid
Employee Recruitment and Retention	\$950		
Sub-Total	\$22,850		

Department	Beach Parks Maintenance	
Budget Unit	Beaches	

R	ecommended Cut	Cut Amount	% of Budget Cut	Impacts to Service

Recommended Cut	Cut Amount	70 Of Buuget Cut	impacts to service
Beaches			
7430 - Uniforms	\$1,000	18%	Reduction in uniforms purchased
Sub-Total	\$1,000		
Recommended to be Returned to Budget			
7510 - R&M General	\$7,655		Care and condition of beaches will be impacted
7415 - Operating	\$9,025		Quality and Care of turf management and restroom maintenance impacted at Beaches
7685 - Travel	\$5,225		Travel to maintenance management school would be deferred
Sub-Total	\$21,905		

General Fund Budget Revisions

Recommended Cut Cut Amount % of original budget Impacts to Service

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
			Will no longer have funding for general government
7210 - Community Relations	\$24,286	100%	community communications
			Impact to the softwares marketing and Gen Admin will have
7310 -Computer License & Fees	\$3,910	44%	acess to.
Sub Total	\$76,196		
Trustees - 10001111			
7200 Complete State and Sta	¢0.000	620/	
7300 - Computer & IT Small Equipment	\$8,000		BOT will not have new computers or small equpiment
Sub Total	\$8,000		
HR - 10001315			
			If funds depeleted, staff will work with management for
			either additional resources or ways to continue operations
7415 - Operating	\$3,000		without needed supplies
Sub Toal	\$3,000		
Risk Management - 10001214			
			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
7433 - Safety	\$2,000	14%	the GM and one for PW.
Sub Total			
Parks - 10004378	. ,		
7415 - Operating	\$21,280	26%	Quality and Care impacted at sites
7430 - Uniforms	\$1,000		Quality of Uniforms will be impacted
7420 - Fuel	\$3,500		Keeping equipment fueled might be difficult
7605 - Security	\$17,600		No overnight security
Sub Total			
	. ,		
Total	\$137,515		

General Fund Budget Revisions

Recommended to be Returned to Budget	Amount	Impacts to Service
Recommended to be Returned to budget	Aillouit	illipacts 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
		Staff will defer outside training opportunities and propose next FY; staff will utilize to
7680 - Training & Education	\$3,500	the best of their abilities local, regional & online training opportunities
Risk Management - 10001214		
_		Removal of one-off training events such as virtual JJ Keller events, NSAA (National Ski
7680 - Training & Education	\$2,000	Area Association) webinars etc.
		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
7685 - Travel & Conference	\$5,000	Society of Safety Professionals annual and local chapter events.
Finance - 10001212	_	
7435 - Small Equipment		Ability to meet staff accomodations 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
Tota	\$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 Maintence 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 maintence	\$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

Recreation Center Fitness- 30354886	-
Budget Unit	

Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service
Small Equip- 7435	\$4,000		Deferral of bike replacement
Education- 7680	\$1,800	100%	Less one cert for aqua fitness - education/ training
Operating- 7415	\$2,250	31%	Reduction in fitness programs provided
Sub-Total	\$8,050		

Recreation Center Operations- 30354884	-
Budget Unit	_

Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service
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Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service
Dues- 7340	\$1,000	77%	Adjusted to reflect current year actuals
Employee- 7350	\$500	45%	Reduction in employee retention expenditures
Uniforms- 7430	\$1,000	50%	Deferral of new uniforms for upcoming season
Sub-Total	\$2,500		
Recommended to be Returned to Budget			
Operating- 7415	\$7,000		Reduction in Guest Services - Membership Event and Community Open House
R&M-7510	\$15,000		Reduction in routine repairs
Education- 7680	\$1,600		Reduction in training of staff
Buildings Maintenance - 7550	\$71,900		Actual costs provided by Public Works
Sub-Total	\$95,500		

Rec Admin 30354899	-
Budget Unit	_

Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service
Contract Services- 7660	\$3,000	50%	Adjusted to reflect current year actuals
Dues- 7340	\$400	73%	Adjusted to reflect current year actuals
Operating- 7415	\$5,000	30%	RFID expense
Fuel- 7420	\$5,000	36%	Adjusted to reflect current year actuals
Uniforms- 7430	\$200	10%	Adjusted to reflect current year actuals
Sub-Total	\$13,600		
Recommended to be Returned to Budget			
Education- 7680	\$1,600		Reduction in staff training
Janitorial -7530	\$500		Part of overall Janitorial contract
Sub-Total	\$2,100		

Rec Aquatics 30354885	-
Budget Unit	_

Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service
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Operating- 7415			
First Aid Supplies	\$850	100%	Re-allocated to Safety Budget
Cleaning Supplies	\$400	50%	Depletion of stock
Team Supplies	\$1,300	57%	Decrease in FY25 need due to attendance data trends
Inflatable	\$400	100%	Current inflatable is in good condition; replacement can be deferred
Pressure Washer	\$1,000	100%	Current pressure washer replacement can be deferred
Backstroke Flags	\$400	100%	Current backstroke flags replacement can be deferred
Uniforms	\$1,200	60%	Reduction in swim suits - instructors may not be in uniform

Sub-Total	\$5,550	
Recommended to be Returned to Budget		
Swim Lesson Equipment	\$400	No Rec Swim Lessons offered this summer
Rescue Equipment	\$350	Equipment for Lifeguard Services at Rec Center
Sub-Total	\$750	

Senior Programs 30354682	_
Rec Admin 30354899	
Budget Unit	_

Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service
dues subscription	\$60	100%	NRPS and professional affiliations
uniforms	\$655	100%	Staff will not be in uniforms, and not identifable to the public
Sub- Total	\$715		
Recommended to be Returned to Budget			
Training	\$500		No CPR first aid training for staff
Rental and lease	\$10,506		Conversation café and Incliners would need to be relocated to free space or eliminated
safety	\$19		
Sub-Total	\$11,025		

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

Department: Tennis & Pickleball			- -		
Budget Unit			-		
Recommended Cut	Cut Amount	% of Budget Cut	Impacts to Service		
Advertising	\$3,800	100%	This will reduce participation in Tournaments, Clinics and Special Events		