

## 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		Facilities	Ski	Recreation Center	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
			Golf	Mountain Golf								
Base Cost												
Budgeted Information Technology	\$ 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.	\$ 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	\$ 1,068,652											
HR + 20% Accounting	\$ 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>