

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 (continued)

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

DATE: May 31, 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 and May 31, 2024. Following is an outline for the continued public hearing:

1. Board Treasurer Trustee Tulloch 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 Treasurer Trustee Tulloch will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
3. Board Treasurer Trustee Tulloch 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 Treasurer Trustee Tulloch 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 31, 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;



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.

[Type here]



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 31st day of May, 2024, by the following vote:

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

Heidi H. White
District Clerk



**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 31, 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 (Continued)

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

DATE: May 31, 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 and May 31, 2024. Following is an outline for the continued public hearing:

1. Board Treasurer Tulloch 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 Treasurer Tulloch will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
3. Board Treasurer Tulloch 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 31, 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

Supplemental Item G.3. A&B Memo

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.

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)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales and Fees	35,353,526	35,833,216	39,519,024	37,558,309	40,247,413	41,326,463	42,680,500	40,563,000	42,835,400
Intergovernmental - Operating Grants	139,875	156,995	116,984	17,085	67,000	67,000	126,300	18,400	67,000
Interfund Services	3,826,605	3,019,154	3,770,322	3,409,820	4,986,714	4,346,814	4,072,000	3,682,600	3,617,207
Sub-Total Revenues	39,320,006	39,009,365	43,406,330	40,985,214	45,301,127	45,740,277	46,878,800	44,264,000	46,519,607
Taxes									
Ad Valorem Property Tax	2,008,289	2,013,975	2,145,020	2,145,020	2,228,155	2,228,155	2,316,600	2,316,600	2,228,155
Personal Property Tax	12,480	17,537	13,000	13,000	18,000	18,000	14,000	14,000	18,000
Consolidated Taxes	1,821,440	1,719,029	1,910,494	1,910,494	1,816,461	1,816,461	2,063,300	2,063,300	1,816,461
Local Government Tax Act	258,965	307,309	269,300	269,300	312,000	312,000	290,800	290,800	312,000
Sub-Total Taxes	4,101,174	4,057,850	4,337,814	4,337,814	4,374,616	4,374,616	4,684,700	4,684,700	4,374,616
Intergovernmental									
Operating Grants	-	97	800	800	22,875	22,875	900	900	22,875
Operating Contributions	-	-	12,100	12,100	12,100	12,100	13,100	13,100	12,100
Interfund Charges	-	-	145,903	145,903	145,903	145,903	157,600	157,600	145,903
Sub-Total Intergovernmental	-	97	158,803	158,803	180,878	180,878	171,600	171,600	180,878
Other Financing Sources									
Investment Earnings	105,948	629,421	967,900	967,900	-	967,900	1,045,300	1,045,300	999,800
Insurance Proceeds	-	-	-	-	-	-	-	-	-
Non Operating Leases	129,074	131,864	128,950	129,000	128,950	128,950	139,200	139,400	135,783
Capital Grants	1,443,679	1,139,421	5,529,250	500,000	9,539,089	9,539,089	5,971,600	540,000	9,539,089
Debt Proceeds	3,710,000	-	50,889,877	5,834,888	10,000,000	10,000,000	54,961,100	6,301,700	10,000,000
Proceeds from capital assets dispositions	-	43,585	-	11,520	-	-	-	12,400	-
Operating Contributions	12,100	-	-	-	-	-	-	-	-
Other Interest Income	-	43,369	-	-	-	-	-	-	-
Sub-Total Other Financing Sources	5,400,801	1,987,660	57,515,977	7,443,308	19,668,039	20,635,939	62,117,200	8,038,800	20,674,672
Total Revenues and Other Sources	48,821,981	45,054,972	105,418,924	52,925,139	69,524,660	70,931,710	113,852,300	57,159,100	71,749,773
Expenditures and Uses									
Wages and Benefits	24,888,041	23,130,950	25,566,488	25,721,726	30,608,658	29,980,641	27,611,600	27,779,600	27,398,758
Professional Services	702,800	482,412	1,100,200	606,730	793,800	745,800	1,188,200	655,200	705,300

District Wide Rollup
FY 2024-2025 BUDGET

Services and Supplies	12,832,059	10,655,040	12,800,560	9,438,217	15,825,888	11,032,592	13,824,600	10,193,200	9,783,564
R&M General						1,245,878	-	-	1,245,878
Capital Expense Projects						2,448,900	-	-	2,448,900
Insurance	764,900	859,082	900,500	1,189,894	1,351,924	1,351,924	972,600	1,285,000	1,351,924
Utilities	2,515,493	3,034,729	2,628,059	3,232,602	3,326,200	3,295,100	2,838,300	3,491,200	3,295,100
Defensible Space	200,000	179,912	200,000	200,000	200,000	200,000	216,000	216,000	200,000
Cost of Goods & Services Sold	1,808,069	1,726,276	1,798,605	1,300,400	1,847,129	1,847,129	1,942,500	1,404,400	1,757,229
Central Services Cost	-	-	666,700	523,370	-	-	720,000	565,300	-
Settlement Expense	100,000	375,113	100,000	-	-	-	108,000	-	-
Sub-Total Expenditures and Uses	43,811,361	40,443,514	45,761,112	42,212,939	53,953,600	52,147,963	49,421,800	45,589,900	48,186,652
Capital Outlay and Improvements									
Capital Outlay and Improvements	31,384,703	12,875,221	73,247,835	18,679,458	28,802,200	25,157,200	79,107,800	20,173,400	25,006,200
Debt Service									
Principal	464,728	562,056	58,730	77,593	150,010	215,067	63,500	83,800	215,067
Interest	575,634	591,149	455,827	456,920	468,184	468,183	492,300	493,500	468,183
Sub-Total Debt Service	1,040,362	1,153,205	514,557	534,513	618,194	683,250	555,800	577,300	683,250
Transfers									
Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures and Uses	76,236,426	54,471,940	119,523,504	61,426,909	83,373,993	77,988,413	129,085,400	66,340,600	73,876,102
Net Sources and Uses (NO FF)	(27,414,445)	(9,416,968)	(14,104,580)	(8,501,770)	(13,849,333)	(7,056,703)	(15,233,100)	(9,181,500)	(2,126,329)
Facility Fee	6,249,540	6,820,534	3,525,340	3,525,340	6,260,612	6,260,910	3,807,400	3,807,400	5,685,440
Net Sources and Uses (WITH FF)	(21,164,905)	(2,596,434)	(10,579,240)	(4,976,430)	(7,588,721)	(795,793)	(11,425,700)	(5,374,100)	3,559,111

GENERAL FUND
FY 2024-2025

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)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales and Fees	2,520		57,190	57,190	62,385	64,235	61,800	61,800	64,235
Taxes									
Ad Valorem Property Tax	2,008,289	2,013,975	2,145,020	2,145,020	2,228,155	2,228,155	2,316,600	2,316,600	2,228,155
Personal Property Tax	12,480	17,537	13,000	13,000	18,000	18,000	14,000	14,000	18,000
Consolidated Taxes	1,821,440	1,719,029	1,910,494	1,910,494	1,816,461	1,816,461	2,063,300	2,063,300	1,816,461
Local Government Tax Act	258,965	307,309	269,300	269,300	312,000	312,000	290,800	290,800	312,000
Sub-Total Taxes	4,101,174	4,057,850	4,337,814	4,337,814	4,374,616	4,374,616	4,684,700	4,684,700	4,374,616
Intergovernmental									
Operating Grants		97	800	800	22,875	22,875	900	900	22,875
Operating Contributions			12,100	12,100	12,100	12,100	13,100	13,100	12,100
Interfund Charges			145,903	145,903	145,903	145,903	157,600	157,600	145,903
Sub-Total Intergovernmental		97	158,803	158,803	180,878	180,878	171,600	171,600	180,878
Other Financing Sources									
Investment Earnings	13,308	211,780	111,000	111,000		111,000	119,900	119,900	111,000
Total Revenues and Other Sources	4,117,002	4,269,727	4,664,807	4,664,807	4,617,879	4,730,729	5,038,000	5,038,000	4,730,729
Expenditures and Uses									
Wages and Benefits	4,279,462	3,780,099	5,404,483	5,024,639	6,683,170	6,440,637	5,836,800	5,426,600	5,836,800
Professional Services	461,475	287,831	855,045	448,287	572,600	524,600	923,400	484,100	484,100
Services and Supplies	1,124,356	701,176	2,107,171	1,103,457	1,641,195	1,316,037.50	2,275,700	1,191,700	956,058
R&M General						190,643			190,643
Capital Expense Projects						45,000			45,000
Insurance	57,900	62,268	85,300	122,689	66,033	66,033	92,100	132,500	66,033
Utilities	117,212	117,027	230,400	247,782	260,100	260,100	248,800	267,600	260,100
Central Services Cost	(1,319,400)	(1,331,154)	(1,956,300)	(1,956,300)	(3,786,131)	(3,786,131)	(2,112,800)	(2,112,800)	(3,742,044)
Settlement Expense	100,000	375,113	100,000				108,000	-	
Sub-Total Expenditures and Uses	4,821,005	3,992,360	6,826,099	4,990,554	5,436,967	5,056,919	7,372,000	5,389,700	4,096,689
Capital Outlay									
Capital Outlay and Improvements	633,000	483,103	2,518,892	263,000	400,000	335,000	2,720,400	284,000	335,000
Debt Service									
Principal		104,998							
Interest		20,000							
Sub-Total Debt Service		124,998							
Transfers Out									
Transfers	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	10,092,400	5,673,700	4,431,689
Net Sources and Uses	(2,337,003)	(1,330,734)	(4,680,184)	(588,747)	(1,219,088)	(661,190)	(5,054,400)	(635,700)	299,040
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

Public Works
Sources and Uses

Utility Fund Sources and Uses	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	14,289,893	14,637,066	16,034,772	15,316,198	17,389,865	17,389,865	17,317,500	16,541,500	17,389,865
Interfund Services	236,500	57,332	170,714	170,714	158,000	158,000	184,400	184,400	79,000
Sub-Total	14,526,393	14,694,398	16,205,486	15,486,912	17,547,865	17,547,865	17,501,900	16,725,900	17,468,865
Other Financing Sources									
Investment Earnings	41,688	200,999	352,600	352,600		352,600	380,800	380,800	352,600
Capital Grants	204,258		5,529,250	500,000	9,539,089	9,539,089	5,971,600	540,000	9,539,089
Debt Proceeds	3,710,000		50,889,877	5,834,888	10,000,000	10,000,000	54,961,100	6,301,700	10,000,000
Sub-Total	3,955,946	200,999	56,771,727	6,687,488	19,539,089	19,891,689	61,313,500	7,222,500	19,891,689
Total Revenues & Other Sources	18,482,339	14,895,397	72,977,213	22,174,400	37,086,954	37,439,554	78,815,400	23,948,400	37,360,554
Expenditures & Uses									
Wages & Benefits	5,653,680	4,804,610	5,712,748	5,146,387	6,479,288	6,479,288	6,169,800	5,558,100	6,112,229
Professional Services	167,050	160,254	172,050	125,808	166,000	166,000	185,800	135,900	166,000
Services & Supplies	4,088,195	2,115,760	3,837,487	2,659,960	6,055,957	3,002,957	4,144,600	2,872,800	2,945,380
R&M General						673,000			673,000
Capital Expense Projects						2,145,000			2,145,000
Insurance	221,900	238,881	261,200	382,358	448,004	448,004	282,100	412,900	448,004
Utilities	958,691	1,185,815	1,112,359	1,277,120	1,327,400	1,327,400	1,201,300	1,379,300	1,327,400
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	108,000	108,000	100,000
Central Service Cost			837,930	743,970	1,401,953	1,401,953	904,900	803,500	1,471,647
Sub-Total	11,189,516	8,595,276	12,033,774	10,435,603	15,978,602	15,743,602	12,996,500	11,270,500	15,388,660
Capital Expenditures									
Capital Improvements	22,862,012	8,452,420	63,734,500	15,634,500	17,800,000	17,800,000	68,833,300	16,885,300	17,680,000
Debt Service									
Principal	569,407	569,407	455,827	455,827	468,184	468,183	492,300	492,300	468,183
Interest	73,728	65,779	58,730	77,593	150,010	215,067	63,500	83,800	215,067
Sub-Total	643,135	635,186	514,557	533,420	618,194	683,250	555,800	576,100	683,250
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	34,226,852	82,385,600	28,731,900	33,751,910
Net Sources and Uses	(15,212,324)	(1,787,485)	(3,305,618)	(4,429,123)	2,690,158	3,212,702	(3,570,200)	(4,783,500)	3,608,644
Fund Balance, July 1 (based on Est Act)				18,117,479		13,688,356			
Fund Balance, June 30		18,117,479		13,688,356		16,901,058			
Restricted Funds		(14,200,000)		(14,200,000)		(14,200,000)			
Balance less Restricted Funds		3,917,479		-511,644		2,701,058			

PW WATER

Public Works - Water Sources and Uses									
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	5,957,177	6,045,578	6,764,937	6,023,529	7,429,157	7,338,493	7,306,100	6,505,400	7,338,493
Interfund Services	236,500	57,332	85,357	85,357	158,000	79,000	92,200	92,200	
Sub-Total	6,193,677	6,102,910	6,850,294	6,108,886	7,587,157	7,417,493	7,398,300	6,597,600	7,338,493
Other Financing Sources									
Investment Earnings	20,844	100,499	176,300	176,300		176,300	190,400	190,400	176,300
Capital Grants	204,258						-	-	
Sub-Total	225,102	100,499	176,300	176,300	0	176,300	190,400	190,400	176,300
Total Revenues and Other Sources	6,418,779	6,203,409	7,026,594	6,285,186	7,587,157	7,593,793	7,588,700	6,788,000	7,514,793
Expenditures and Uses									
Wages and Benefits	2,444,421	2,125,757	2,495,524	2,176,765	3,062,259	3,062,259	2,695,200	2,350,900	2,695,200
Professional Services	80,350	72,630	83,350	45,808	83,000	83,000	90,000	49,500	83,000
Services & Supplies	2,449,236	1,077,617	2,149,235	1,528,600	3,644,038	1,694,038	2,321,200	1,650,900	1,694,038
							325,000	-	325,000
							1,425,000	-	1,425,000
Insurance	121,900	131,215	143,500	213,067	217,771	217,771	155,000	230,100	217,771
Utilities	474,748	596,809	564,880	595,834	620,100	620,100	610,100	643,500	620,100
Defensible Space	50,000	44,978	50,000	50,000	50,000	50,000	54,000	54,000	50,000
Central Service Cost			402,206	402,206	672,938	672,938	434,400	434,400	722,233
Sub-Total	5,620,655	4,049,006	5,888,695	5,012,280	8,350,106	8,150,106	6,359,900	5,413,300	7,832,342
Capital Expenditures									
Capital Improvements	2,236,977	1,681,464	2,634,500	2,634,500	1,575,000	1,575,000	2,845,300	2,845,300	1,575,000
Debt Service									
Principal	256,288	256,288	263,172	263,172		270,243	284,200	284,200	270,243
Interest	50,732	63,576	43,848	40,336		33,168	47,400	43,600	33,168
Sub-Total	307,020	319,864	307,020	303,508	0	303,411	331,600	327,800	303,411
Total Expenditures & Uses	8,164,652	6,050,334	8,830,215	7,950,288	9,925,106	10,028,517	9,536,800	8,586,400	9,710,753
Net Sources or Uses	(1,745,873)	153,075	(1,803,621)	(1,665,102)	(2,337,949)	(2,434,725)	(1,948,100)	(1,798,400)	(2,195,961)

PW SEWER

Public Works - Sewer Sources and Uses									
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25 Budget	2023-24 BUD	2023-24 EA	2024-25
Sewer - Sources and Uses	Budget	Actual	Budget	Actual	Budget (Proposed)	(Update)	+8%	+8%	Budget
Revenues									
Sales & Fees	7,816,716	8,007,966	8,736,435	8,736,364	9,374,520	9,465,185	9,435,300	9,435,300	9,465,185
Interfund Services			85,357	85,357		79,000	92,200	92,200	79,000
Sub-Total	7,816,716	8,007,966	8,821,792	8,821,721	9,374,520	9,544,185	9,527,500	9,527,500	9,544,185
Other Financing Sources									
Investment Earnings	20,844	100,500	176,300	176,300		176,300	190,400	190,400	176,300
Capital Grants			5,529,250	500,000	9,539,089	9,539,089	5,971,600	540,000	9,539,089
Debt Proceeds	3,710,000		50,889,877	5,834,888	10,000,000	10,000,000	54,961,100	6,301,700	10,000,000
Sub-Total	3,730,844	100,500	56,595,427	6,511,188	19,539,089	19,715,389	61,123,100	7,032,100	19,715,389
Total Revenues and Other Sources	11,547,560	8,108,466	65,417,219	15,332,909	28,913,609	29,259,574	70,650,600	16,559,600	29,259,574
Expenditures and Uses									
Wages and Benefits	2,860,089	2,382,318	2,873,459	2,669,159	3,070,243	3,070,243	3,103,300	2,882,700	3,070,243
Professional Services	86,700	87,624	88,700	80,000	83,000	83,000	95,800	86,400	83,000
Services & Supplies	1,409,034	855,342	1,467,479	988,491	2,175,685	1,072,685	1,584,900	1,067,600	1,072,685
R&M General						348,000	-	-	348,000
Capital Expense Projects						720,000	-	-	720,000
Insurance	100,000	107,666	117,700	169,291	230,233	230,233	127,100	182,800	230,233
Utilities	481,963	587,047	545,479	679,717	705,500	705,500	589,100	734,100	705,500
Defensible Space	50,000	44,978	50,000	50,000	50,000	50,000	54,000	54,000	50,000
Central Service Cost			377,068	283,108	630,878	630,878	407,200	305,800	678,084
Sub-Total	4,987,786	4,064,975	5,519,885	4,919,766	6,945,539	6,910,539	5,961,400	5,313,400	6,957,745
Capital Expenditures									
Capital Improvements	20,625,035	6,770,956	61,100,000	13,000,000	16,105,000	16,105,000	65,988,000	14,040,000	16,105,000
Debt Service									
Principal	313,119	313,119	192,655	192,655	468,184	197,940	208,100	208,100	197,940
Interest	22,996	2,203	14,882	37,257	150,010	181,899	16,100	40,200	181,899
Sub-Total	336,115	315,322	207,537	229,912	618,194	379,839	224,200	248,300	379,839
Interfund Transfers & Adjustments									
Capital Contribution	(1,000,000)	(1,000,000)							
Total Expenditures & Uses	24,948,936	10,151,253	66,827,422	18,149,678	23,668,733	23,395,378	72,173,600	19,601,700	23,442,584
Net Sources or Uses	(13,401,376)	(2,042,788)	(1,410,203)	(2,816,769)	5,244,876	5,864,196	(1,523,000)	(3,042,100)	5,816,990

PW SOLID WASTE

Public Works - Solid Waste Sources and Uses									
Solid Waste Sources and Uses	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	356,000	404,802	373,800	396,705	400,000	400,000	403,700	428,400	400,000
Total Revenues & Other Sources	356,000	404,802	373,800	396,705	400,000	400,000	403,700	428,400	400,000
Expenditures and Uses									
Wages and Benefits	286,834	197,539	237,769	194,890	229,646	229,646	256,800	210,500	229,646
Services & Supplies	160,326	124,385	161,172	101,026	184,434	184,434	174,100	109,100	126,857
Utilities	1,780	1,767	1,800	1,369	1,600	1,600	1,900	1,500	1,600
Central Service Cost			41,897	41,897	70,098	70,098	45,200	45,200	41,897
Sub-Total	448,940	323,691	442,638	339,182	485,778	485,778	478,000	366,300	400,000
Capital Outlay									
Capital Improvements					120,000	120,000	-	-	
Total Expenditures & Uses	448,940	323,691	442,638	339,182	605,778	605,778	478,000	366,300	400,000
Net Sources or Uses	(92,940)	81,111	(68,838)	57,523	(205,778)	(205,778)	(74,300)	62,100	(0)

PW TAHOE WATER SUPPLIER'S ASSOCIATION

Public Works - Tahoe Water Supplier's Assoc.
Sources and Uses

TWSA	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fines	160,000	178,720	159,600	159,600	186,188	186,188	172,400	172,400	186,188
Total Revenues & Other Sources	160,000	178,720	159,600	159,600	186,188	186,188	172,400	172,400	186,188
Expenditures & Uses									
Wages and Benefits	62,336	98,996	105,996	105,573	117,140	117,140	114,500	114,000	117,140
Services & Supplies	69,600	58,416	59,600	41,843	51,800	51,800	64,400	45,200	51,800
Utilities	200	192	200	200	200	200	200	200	200
Central Service Cost			16,759	16,759	28,039	28,039	18,100	18,100	29,433
Total Expenditures & Uses	132,136	157,604	182,555	164,375	197,179	197,179	197,200	177,500	198,573
Net Sources or Uses	27,864	21,116	(22,955)	(4,775)	(10,991)	(10,991)	(24,800)	(5,100)	(12,385)

COMMUNITY SERVICES
FY 2024-2025 BUDGET

Community Services Fund Sources and Uses									
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	20,437,223	20,579,508	22,129,162	20,909,921	21,747,963	22,622,363	23,899,500	22,582,700	23,979,600
Intergovernmental - Operating Grants	139,875	156,995	116,984	17,085	67,000	67,000	126,300	18,400	67,000
Interfund Services	123,002	128,812	14,985	0	0	0	16,200	0	0
Sub-Total	20,700,100	20,865,315	22,261,131	20,927,006	21,814,963	22,689,363	24,042,000	22,601,100	24,046,600
Other Financing Sources									
Investment Earnings	40,008	153,114	407,900	407,900	0	407,900	440,500	440,500	439,800
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	129,074	131,864	128,950	129,000	128,950	128,950	139,200	139,400	135,783
Capital Grants	1,239,421	1,139,421	0	0	0	0	0	0	0
Proceeds from capital assets disposition:	0	43,585	0	11,520	0	0	0	12,400	0
Operating Contributions	12,100	0	0	0	0	0	0	0	0
Other Interest Income	0	43,369	0	0	0	0	0	0	0
Sub-Total	1,420,603	1,511,353	536,850	548,420	128,950	536,850	579,700	592,300	575,583
Total Revenues & Other Sources	22,120,703	22,376,668	22,797,981	21,475,426	21,943,913	23,226,213	24,621,700	23,193,400	24,622,183
Expenditures & Uses									
Wages and Benefits	11,323,967	11,053,958	10,793,059	11,505,500	12,533,977	12,493,780	11,656,300	12,426,000	11,589,229
Professional Services	41,425	29,427	40,255	32,235	28,200	28,200	43,500	34,800	28,200
Services & Supplies	5,755,092	6,349,111	5,222,389	4,253,100	5,921,255	5,043,921	5,640,200	4,593,300	4,473,526
R&M General						312,780	0	0	312,780
Capital Expense Projects						258,900	0	0	258,900
Insurance	427,200	495,552	485,900	611,383	777,329	777,329	524,800	660,300	777,329
Utilities	1,300,863	1,567,973	1,162,500	1,546,000	1,557,800	1,526,700	1,255,600	1,669,700	1,526,700
Cost of Goods & Services Sold	1,808,069	1,726,032	1,692,125	1,230,200	1,755,829	1,755,829	1,827,500	1,328,600	1,665,929
Central Service Cost	1,178,206	1,204,069	1,552,682	1,555,700	2,144,785	2,144,785	1,676,900	1,680,200	2,045,972
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	108,000	108,000	100,000
Sub-Total	21,934,822	22,516,078	21,048,911	20,834,118	24,819,175	24,442,224	22,732,800	22,500,900	22,778,565
Capital Expenditures									
Capital Improvements	6,999,563	3,725,766	2,551,943	2,681,500	6,297,200	2,772,200	2,756,200	2,896,100	2,741,200
Debt Service									
Principal	384,705	384,980	0	0	0	0	0	0	0
Interest	6,157	1,742	0	1,093	0	0	0	1,200	0
Sub-Total	390,862	386,722	0	1,093	0	0	0	1,200	0
Total Expenditures and Uses	29,325,247	26,628,566	23,600,854	23,516,711	31,116,375	27,214,424	25,489,000	25,398,200	25,519,765
Net Sources and Uses (NO FF)	(7,204,544)	(4,251,898)	(802,873)	(2,041,285)	(9,172,462)	(3,988,211)	(867,300)	(2,204,800)	(897,582)
Facility Fee	3,692,700	3,911,100	0	0	3,699,152	3,699,450	0	0	3,123,980
Net Sources and Uses (WITH FF)	(3,511,844)	(340,798)	(802,873)	(2,041,285)	(5,473,310)	(288,761)	(867,300)	(2,204,800)	2,226,398
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 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	3,778,822	3,831,915	4,522,308	4,004,200	4,131,784	4,131,784	4,884,100	4,324,500	4,884,100
Intergovernmental - Operating Grants	0	11,305	0	1	0	0	0	0	0
Interfund Services	0	0	0	0	0	0	0	0	0
Sub-total	3,778,822	3,843,220	4,522,308	4,004,201	4,131,784	4,131,784	4,884,100	4,324,500	4,884,100
Other Financing Sources									
Investment Earnings	(2,748)	(6,000)	0	0	0	0	0	0	0
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	0	0	0	0	0	0	0	0	0
Capital Grants	0	0	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	21,850	0	0	0	0	0	0	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	0	0	0	0	0	0	0	0
Sub-total	(2,748)	15,850	0	0	0	0	0	0	0
Total Revenues & Other Sources	3,776,074	3,859,070	4,522,308	4,004,201	4,131,784	4,131,784	4,884,100	4,324,500	4,884,100
Expenditures & Uses									
Wages and Benefits	1,992,829	2,050,351	2,117,359	2,320,200	2,333,985	2,324,485	2,286,700	2,505,800	2,286,700
Professional Services	6,380	4,960	6,380	1,035	3,150	3,150	6,900	1,100	3,150
Services & Supplies	1,078,693	705,477	1,076,359	724,800	1,145,214	1,071,514	1,162,500	782,800	782,800
R&M General						8,800	0	0	8,800
Capital Expense Projects						21,900	0	0	21,900
Insurance	81,800	88,080	96,300	103,884	216,519	216,519	104,000	112,200	216,519
Utilities	252,595	260,885	268,100	293,300	312,100	312,100	289,500	316,800	312,100
Cost of Goods & Services Sold	615,505	725,193	598,955	354,000	619,755	619,755	646,900	382,300	619,755
Central Service Cost	231,348	232,561	334,174	335,000	453,226	453,226	360,900	361,800	433,374
Defensible Space	0	0	0	0	0	0	0	0	0
Sub-total	4,259,150	4,067,507	4,497,627	4,132,219	5,083,949	5,031,449	4,857,400	4,462,800	4,685,098
Capital Expenditures									
Capital Improvements	1,281,417	773,706	229,500	229,500	532,000	480,000	247,900	247,900	480,000
Debt Service									
Principal	183,496	183,496	0	0	0	0	0	0	0
Interest	2,055	1,586	0	1,093	0	0	0	1,200	0
Sub-total	185,551	185,082	0	1,093	0	0	0	1,200	0
Total Expenditures and Uses	5,726,118	5,026,295	4,727,127	4,362,812	5,615,949	5,511,449	5,105,300	4,711,900	5,165,098
Net Sources and Uses	(1,950,044)	(1,167,225)	(204,819)	(358,611)	(1,484,165)	(1,379,665)	(221,200)	(387,400)	(280,998)
Facility Fee	520,251	521,513	0	0	717,811	979,151	0	0	249,574
Net Sources and Uses - WITH FF	(1,429,793)	(645,712)	(204,819)	(358,611)	(766,354)	(400,514)	(221,200)	(387,400)	(31,424)

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 (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	1,004,338	831,033	1,132,212	1,090,800	1,108,375	1,108,375	1,222,800	1,178,100	1,222,800
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0	0	0	0
Sub-total	1,004,338	831,033	1,132,212	1,090,800	1,108,375	1,108,375	1,222,800	1,178,100	1,222,800
Other Financing Sources									
Investment Earnings	(2,748)	(6,000)	0		0	0	0	0	0
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	43,989	42,130	44,383	44,400	44,383	44,383	47,900	48,000	44,383
Capital Grants	0	0	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	9,880	0	0	0	0	0	0	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	12,069	0	0	0	0	0	0	0
Sub-total	41,241	58,079	44,383	44,400	44,383	44,383	47,900	48,000	44,383
Total Revenues & Other Sources	1,045,579	889,112	1,176,595	1,135,200	1,152,758	1,152,758	1,270,700	1,226,100	1,267,183
Expenditures & Uses									
Wages and Benefits	663,122	534,941	564,276	624,900	728,590	719,090	609,400	674,900	609,400
Professional Services	2,570	1,880	2,570	1,100	3,050	3,050	2,800	1,200	3,050
Services & Supplies	399,290	285,077	381,680	370,500	439,642	389,615	412,200	400,100	389,615
R&M General						10,900	0	0	10,900
Capital Expense Projects						12,000	0	0	12,000
Insurance	18,800	20,265	22,100	23,841	43,169	43,169	23,900	25,700	43,169
Utilities	98,346	102,103	108,300	114,900	122,600	122,600	117,000	124,100	122,600
Cost of Goods & Services Sold	113,366	124,234	108,100	98,000	113,266	113,266	116,700	105,800	113,266
Central Service Cost	77,236	70,989	107,057	108,000	148,363	148,363	115,600	116,600	146,757
Defensible Space	0	0	0	0	0	0	0	0	0
Sub-total	1,372,730	1,139,489	1,294,083	1,341,241	1,598,680	1,562,053	1,397,600	1,448,400	1,450,757
Capital Expenditures									
Capital Improvements	1,138,000	128,215	260,000	460,000	13,000	0	280,800	496,800	0
Debt Service									
Principal	0	131	0	0	0	0	0	0	0
Interest	1,874	156	0	0	0	0	0	0	0
Sub-total	1,874	287	0	0	0	0	0	0	0
Total Expenditures and Uses	2,512,604	1,267,991	1,554,083	1,801,241	1,611,680	1,562,053	1,678,400	1,945,200	1,450,757
Net Sources and Uses - NO FF	(1,467,025)	(378,879)	(377,488)	(666,041)	(458,922)	(409,295)	(407,700)	(719,100)	(183,574)
Facility Fee (FF)	1,139,874	1,142,639	0	0	272,455	290,477	0	0	183,043
Net Sources and Uses - WITH FF	(327,151)	763,760	(377,488)	(666,041)	(186,467)	(118,818)	(407,700)	(719,100)	(531)

FACILITIES

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 (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	2,117,586	1,623,836	1,942,550	1,270,500	1,830,429	1,830,429	2,098,000	1,372,100	2,098,000
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0	0	0	0
Sub-total	2,117,586	1,623,836	1,942,550	1,270,500	1,830,429	1,830,429	2,098,000	1,372,100	2,098,000
Other Financing Sources									
Investment Earnings	(180)	(857)	0	0	0	0	0	0	0
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	0	0	0	0	0	0	0	0	0
Capital Grants	0	0	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	0	0	0	0	0	0	0	0
Sub-total	(180)	(857)	0	0	0	0	0	0	0
Total Revenues & Other Sources	2,117,406	1,622,979	1,942,550	1,270,500	1,830,429	1,830,429	2,098,000	1,372,100	2,098,000
Expenditures & Uses									
Wages and Benefits	773,006	720,225	817,256	902,100	815,529	815,529	882,600	974,300	815,529
Professional Services	1,170	980	1,170	0	0	0	1,300	0	0
Services & Supplies	577,245	391,465	415,518	286,800	578,944	509,544	448,800	309,700	309,700
R&M General						38,400	0	0	38,400
Capital Expense Projects						0	0	0	0
Insurance	12,800	13,812	15,100	16,289	6,643	6,643	16,300	17,600	6,643
Utilities	56,129	75,403	59,700	70,400	79,800	79,800	64,500	76,000	79,800
Cost of Goods & Services Sold	464,700	367,475	427,100	304,800	419,100	419,100	461,300	329,200	329,200
Central Service Cost	106,807	97,040	139,878	140,000	206,255	206,255	151,100	151,200	147,012
Defensible Space	0	0	0	0	0	0	0	0	0
Sub-total	1,991,857	1,666,400	1,875,721	1,720,389	2,106,271	2,075,271	2,025,900	1,858,000	1,726,284
Capital Expenditures									
Capital Improvements	20,000	55,942	12,000	12,000	75,000	75,000	13,000	13,000	44,000
Debt Service									
Principal	175,168	175,292	0	0	0	0	0	0	0
Interest	1,962	0	0	0	0	0	0	0	0
Sub-total	177,130	175,292	0	0	0	0	0	0	0
Total Expenditures and Uses	2,188,987	1,897,634	1,887,721	1,732,389	2,181,271	2,150,271	2,038,900	1,871,000	1,770,284
Net Sources and Uses - NO FF	(71,581)	(274,655)	54,829	(461,889)	(350,842)	(319,842)	59,100	(498,900)	327,716
Facility Fee (FF)	187,130	187,584	0	0	201,394	226,992	0	0	0
Net Sources and Uses - WITH FF	115,549	(87,071)	54,829	(461,889)	(149,448)	(92,850)	59,100	(498,900)	327,716

**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 (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	12,090,998	12,832,272	12,813,368	12,813,400	12,943,750	13,818,150	13,838,400	13,838,500	13,838,500
Intergovernmental - Operating Grants	0	3,415	0	100	0	0	0	100	0
Interfund Services	15,735	0	14,985	0	0	0	16,200	0	0
Sub-total	12,106,733	12,835,687	12,828,353	12,813,500	12,943,750	13,818,150	13,854,600	13,838,600	13,838,500
Other Financing Sources									
Investment Earnings	21,324	111,078	180,400	180,400	0	180,400	194,800	194,800	194,800
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	85,085	89,734	84,567	84,600	84,567	84,567	91,300	91,400	91,400
Capital Grants	0	0	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	2,260	0	11,520	0	0	0	12,400	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	31,300	0	0	0	0	0	0	0
Sub-total	106,409	234,372	264,967	276,520	84,567	264,967	286,100	298,600	286,200
Total Revenues & Other Sources	12,213,142	13,070,059	13,093,320	13,090,020	13,028,317	14,083,117	14,140,700	14,137,200	14,124,700
Expenditures & Uses									
Wages and Benefits	5,235,732	5,055,316	5,200,828	5,300,000	6,022,786	6,022,786	5,616,900	5,724,000	5,616,900
Professional Services	23,700	16,217	23,700	30,100	12,000	12,000	25,600	32,500	12,000
Services & Supplies	2,386,206	2,883,331	2,362,982	2,175,700	2,785,893	2,274,821	2,552,000	2,349,800	2,274,821
R&M General						182,680	0	0	182,680
Capital Expense Projects						225,000	0	0	225,000
Insurance	234,500	283,200	276,100	301,311	388,186	388,186	298,200	325,400	388,186
Utilities	641,435	813,623	573,200	870,000	812,000	780,900	619,100	939,600	780,900
Cost of Goods & Services Sold	558,200	478,282	513,550	460,000	574,300	574,300	554,600	496,800	574,300
Central Service Cost	524,073	559,388	720,649	720,700	1,012,488	1,012,488	778,300	778,400	1,006,468
Defensible Space	0	0	0	0	0	0	0	0	0
Sub-total	9,603,846	10,089,357	9,671,009	9,857,811	11,607,653	11,473,161	10,444,700	10,646,500	11,061,255
Capital Expenditures									
Capital Improvements	2,035,616	539,140	1,780,443	1,950,000	1,425,000	1,125,000	1,922,900	2,106,000	1,125,000
Debt Service									
Principal	19,550	19,565	0	0	0	0	0	0	0
Interest	219	0	0	0	0	0	0	0	0
Sub-total	19,769	19,565	0	0	0	0	0	0	0
Total Expenditures and Uses	11,659,231	10,648,062	11,451,452	11,807,811	13,032,653	12,598,161	12,367,600	12,752,500	12,186,255
Net Sources and Uses (NO FF)	553,911	2,421,997	1,641,868	1,282,209	(4,336)	1,484,956	1,773,100	1,384,700	1,938,445
Facility Fee (FF)	842,769	844,813	0	0	0	0	0	0	0
Net Sources and Uses (WITH FF)	1,396,680	3,266,810	1,641,868	1,282,209	(4,336)	1,484,956	1,773,100	1,384,700	1,938,445

RECREATION

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 (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	1,476,890	1,389,450	1,447,233	1,402,000	1,445,719	1,445,719	1,563,000	1,514,200	1,563,000
Intergovernmental - Operating Grants	117,000	117,000	116,984	16,984	67,000	67,000	126,300	18,300	67,000
Interfund Services	0	0	0	0	0	0	0	0	0
Sub-total	1,593,890	1,506,450	1,564,217	1,418,984	1,512,719	1,512,719	1,689,300	1,532,500	1,630,000
Other Financing Sources									
Investment Earnings	1,020	(7,439)	8,600	8,600	0	8,600	9,300	9,300	8,600
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	0	0	0	0	0	0	0	0	0
Capital Grants	1,139,421	1,139,421	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	9,595	0	0	0	0	0	0	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	0	0	0	0	0	0	0	0
Sub-total	1,140,441	1,141,577	8,600	8,600	0	8,600	9,300	9,300	8,600
Total Revenues & Other Sources	2,734,331	2,648,027	1,572,817	1,427,584	1,512,719	1,521,319	1,698,600	1,541,800	1,638,600
Expenditures & Uses									
Wages and Benefits	1,675,676	1,628,429	1,627,354	1,739,600	2,059,669	2,038,472	1,757,500	1,878,800	1,757,500
Professional Services	5,850	4,900	5,850	0	10,000	10,000	6,300	0	10,000
Services & Supplies	638,361	1,695,265	680,560	500,700	786,572	622,637	735,000	540,800	540,800
R&M General						72,000	0	0	72,000
Capital Expense Projects						0	0	0	0
Insurance	60,900	70,382	71,700	161,096	119,306	119,306	77,400	174,000	119,306
Utilities	122,956	175,963	133,200	179,700	211,900	211,900	143,900	194,100	211,900
Cost of Goods & Services Sold	45,720	16,368	33,620	9,700	21,800	21,800	36,300	10,500	21,800
Central Service Cost	141,787	138,176	196,248	197,000	263,801	263,801	211,900	212,800	251,651
Defensible Space	0	0	0	0	0	0	0	0	0
Sub-total	2,691,250	3,729,483	2,748,532	2,787,796	3,473,048	3,359,916	2,968,300	3,011,000	2,984,957
Capital Expenditures									
Capital Improvements	2,227,168	2,073,426	245,000	5,000	1,252,200	1,092,200	264,600	5,400	1,092,200
Debt Service									
Principal	2,229	2,231	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Sub-total	2,229	2,231	0	0	0	0	0	0	0
Total Expenditures and Uses	4,920,647	5,805,140	2,993,532	2,792,796	4,725,248	4,452,116	3,232,900	3,016,400	4,077,157
Net Sources and Uses (NO FF)	(2,186,316)	(3,157,113)	(1,420,715)	(1,365,212)	(3,212,529)	(2,930,797)	(1,534,300)	(1,474,600)	(2,438,557)
Facility Fee (FF)	173,229	173,649	0	0	2,183,604	2,079,991	0	0	2,431,503
Net Sources and Uses (WITH FF)	(2,013,087)	(2,983,464)	(1,420,715)	(1,365,212)	(1,028,925)	(850,806)	(1,534,300)	(1,474,600)	(7,054)

RECREATION ADMIN

**Community Services Fund - Recreation Admin
Sources and Uses**

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	(272,975)	(385,497)	35,000	36,221	57,000	57,000	37,800	39,100	57,000
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0	0	0	0
Sub-Total	(272,975)	(385,497)	35,000	36,221	57,000	57,000	37,800	39,100	57,000
Other Financing Sources									
Investment Earnings	25,872	69,331	218,900	218,900	0	218,900	236,400	236,400	236,400
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	0	0	0	0	0	0	0	0	0
Capital Grants	0	0	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	0	0	0	0	0	0	0	0
Sub-Total	25,872	69,331	218,900	218,900	0	218,900	236,400	236,400	236,400
Total Revenues & Other Sources	(247,103)	(316,166)	253,900	255,121	57,000	275,900	274,200	275,500	293,400
Expenditures & Uses									
Wages and Benefits	287,961	247,624	277,078	325,300	334,240	334,240	299,200	351,300	299,200
Professional Services	0	0	0	0	0	0	0	0	0
Services & Supplies	171,445	94,213	110,815	88,100	70,040	70,040	119,700	95,100	70,040
R&M General							0	0	0
Capital Expense Projects							0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Utilities	5,531	5,507	5,900	3,100	3,800	3,800	6,400	3,300	3,800
Cost of Goods & Services Sold	0	0	0	0	0	0	0	0	0
Central Service Cost	20,649	24,020	26,818	27,000	28,303	28,303	29,000	29,200	29,756
Defensible Space	100,000	89,956	100,000	100,000	100,000	100,000	108,000	108,000	100,000
Sub-Total	585,586	461,320	520,611	543,500	536,383	536,383	562,300	586,900	502,796
Capital Expenditures									
Capital Improvements	0	2,717	0	0	0	0	0	0	0
Debt Service									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Sub-Total	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	562,300	586,900	502,796
Net Sources and Uses (NO FF)	(832,689)	(780,203)	(266,711)	(288,379)	(479,383)	(260,483)	(288,100)	(311,400)	(209,396)
Facility Fee (FF)	754,952	966,226	0	0	205,400	0	0	0	208,790
Net Sources and Uses (WITH FF)	(77,737)	186,023	(266,711)	(288,379)	(273,983)	(260,483)	(288,100)	(311,400)	(606)

TENNIS

**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 (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Sales & Fees	178,449	302,537	236,491	292,800	230,906	230,906	255,400	316,200	316,200
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0	0	0	0
Sub-total	178,449	302,537	236,491	292,800	230,906	230,906	255,400	316,200	316,200
Other Financing Sources									
Investment Earnings	(2,352)	(5,983)	0	0	0	0	0	0	0
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	0	0	0	0	0	0	0	0	0
Capital Grants	0	0	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	0	0	0	0	0	0	0	0
Sub-total	(2,352)	(5,983)	0	0	0	0	0	0	0
Total Revenues & Other Sources	176,097	296,554	236,491	292,800	230,906	230,906	255,400	316,200	316,200
Expenditures & Uses									
Wages and Benefits	163,471	233,947	188,909	293,400	239,178	239,178	204,000	316,900	204,000
Professional Services	585	490	585	0	0	0	600	0	0
Services & Supplies	92,960	87,471	194,475	106,500	114,950	105,750	210,000	115,000	105,750
R&M General							0	0	0
Capital Expense Projects							0	0	0
Insurance	3,900	4,189	4,600	4,962	3,506	3,506	5,000	5,400	3,506
Utilities	11,780	13,836	14,100	14,600	15,600	15,600	15,200	15,800	15,600
Cost of Goods & Services Sold	10,578	14,480	10,800	3,700	7,608	7,608	11,700	4,000	7,608
Central Service Cost	15,496	21,463	27,858	28,000	32,349	32,349	30,100	30,200	30,954
Defensible Space	0	0	0	0	0	0	0	0	0
Sub-total	298,770	375,876	441,327	451,162	413,191	403,991	476,600	487,300	367,418
Capital Expenditures									
Capital Improvements	0	0	25,000	25,000	3,000,000	0	27,000	27,000	0
Debt Service									
Principal	1,290	1,291	0	0	0	0	0	0	0
Interest	14	0	0	0	0	0	0	0	0
Sub-total	1,304	1,291	0	0	0	0	0	0	0
Total Expenditures and Uses	300,074	377,167	466,327	476,162	3,413,191	403,991	503,600	514,300	367,418
Net Sources and Uses (NO FF)	(123,977)	(80,613)	(229,836)	(183,362)	(3,182,285)	(173,085)	(248,200)	(198,100)	(51,218)
Facility Fee (FF)	1,304	1,307	0	0	118,488	122,839	0	0	51,070
Net Sources and Uses (WITH FF)	(122,673)	(79,306)	(229,836)	(183,362)	(3,063,797)	(50,246)	(248,200)	(198,100)	(148)

BEACH

Beach Fund Sources and Uses									
	2022-23	2022-23	2023-24	2023-24 Est.	2024-25	2024-25 Budget	2023-24 BUD	2023-24 EA	2024-25
	Budget	Actual	Budget	Actual	Budget (Proposed)	(Update)	+8%	+8%	Budget
Revenues									
Sales and Fees	623,890	616,642	1,297,900	1,275,000	1,047,200	1,250,000	1,401,700	1,377,000	1,401,700
Intergovernmental - Operating Grants	0	0	0	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0	0	0	0
Sub-total	623,890	616,642	1,297,900	1,275,000	1,047,200	1,250,000	1,401,700	1,377,000	1,401,700
Other Financing Sources									
Investment Earnings	11,400	63,791	96,400	96,400	0	96,400	104,100	104,100	96,400
Insurance Proceeds	0	0	0	0	0	0	0	0	0
Non Operating Leases	0	0	0	0	0	0	0	0	0
Capital Grants	0	0	0	0	0	0	0	0	0
Proceeds from capital assets dispositions	0	0	0	0	0	0	0	0	0
Operating Contributions	0	0	0	0	0	0	0	0	0
Other Interest Income	0	0	0	0	0	0	0	0	0
Sub-total	11,400	63,791	96,400	96,400	0	96,400	104,100	104,100	96,400
Total Revenues & Other Sources	635,290	680,433	1,394,300	1,371,400	1,047,200	1,346,400	1,505,800	1,481,100	1,498,100
Expenditures & Uses									
Wages and Benefits	1,190,505	1,274,803	1,162,001	1,513,400	1,624,748	1,505,611	1,255,000	1,634,500	1,255,000
Professional Services	17,850	4,900	17,850	400	12,000	12,000	19,300	400	12,000
Services and Supplies	904,504	452,357	660,004	466,300	696,716	578,911	712,800	503,600	503,600
R&M General						69,455	0	0	69,455
Capital Expense Projects						0	0	0	0
Insurance	41,300	44,493	48,600	52,428	59,951	59,951	52,500	56,600	59,951
Utilities	128,817	150,943	113,100	152,000	168,800	168,800	122,100	164,200	168,800
Cost of Goods & Services Sold	0	244	106,480	70,200	91,300	91,300	115,000	75,800	91,300
Central Services Cost	141,194	127,085	179,688	180,000	239,393	239,393	194,100	194,400	224,424
Defensible Space	0	0	0	0	0	0	0	0	0
Sub-total	2,424,169	2,054,825	2,287,723	2,434,728	2,892,908	2,725,421	2,470,800	2,629,500	2,384,530
Capital Expenditures									
Capital Outlay and Improvements	890,128	213,932	4,442,500	100,000	4,305,000	4,250,000	4,797,900	108,000	4,250,000
Debt Service									
Principal	6,295	6,299	0	0	0	0	0	0	0
Interest	70	0	0	0	0	0	0	0	0
Sub-total	6,365	6,299	0	0	0	0	0	0	0
Total Expenditures and Uses	3,320,662	2,275,056	6,730,223	2,534,728	7,197,908	6,975,421	7,268,700	2,737,500	6,634,530
Net Sources and Uses - NO FF	(2,685,372)	(1,594,623)	(5,335,923)	(1,163,328)	(6,150,708)	(5,629,021)	(5,762,900)	(1,256,400)	(5,136,430)
Facility Fee	2,556,840	2,909,434	3,525,340	3,525,340	2,561,460	2,561,460	3,807,400	3,807,400	2,561,460
Net Sources and Uses - WITH FF	(128,532)	1,314,811	(1,810,583)	2,362,012	(3,589,248)	(3,067,561)	(1,955,500)	2,551,000	(2,574,970)
Beg Balance - NO FF				6,964,238	9,326,250	9,326,250			9,326,250
Ending Balance - NO FF		6,964,238		9,326,250	3,175,542	3,697,229			4,189,820
Beg Balance WITH FF	6,964,238			6,964,238	9,326,250	9,326,250			9,326,250
Ending Balance WITH FF		6,964,238		9,326,250	5,737,002	6,258,689			6,751,280

INTERNAL SERVICES FUND

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)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Interfund Services	3,467,103	2,833,010	3,584,623	3,239,106	4,828,714	4,188,814	3,871,400	3,498,200	3,538,207
Other Financing Sources									
Investment Earnings	(456)	(263)		0			0	0	0
Total Revenues & Other Sources	3,466,647	2,832,747	3,584,623	3,239,106	4,828,714	4,188,814	3,871,400	3,498,200	3,538,207
Expenditures & Uses									
Wages and Benefits	2,440,427	2,217,480	2,494,197	2,531,800	3,287,475	3,061,325	2,693,700	2,734,400	2,605,500
Professional Services	15,000		15,000		15,000	15,000	16,200	0	15,000
Services & Supplies	959,912	1,036,636	973,509	955,400	1,510,765	1,090,765	1,051,300	1,031,800	905,000
Insurance	16,600	17,888	19,500	21,036	607	607	21,100	22,700	607
Utilities	9,910	12,971	9,700	9,700	12,100	12,100	10,500	10,400	12,100
Central Service Cost			52,700				56,900	0	0
Sub-Total Expenditures and Uses	3,441,849	3,284,975	3,564,606	3,517,936	4,825,947	4,179,797	3,849,700	3,799,300	3,538,207
Capital Outlay									
Capital Improvement				458			0	0	0
Total Expenditures & Uses	3,441,849	3,284,975	3,564,606	3,518,394	4,825,947	4,179,797	3,849,700	3,799,300	3,538,207
Net Sources or Uses	24,798	(452,228)	20,017	(279,288)	2,767	9,017	21,700	(301,100)	0
Fund Balance, July 1 (Est. Actuals)				(644,742)		(924,030)			
Fund Balance, June 30		(644,742)		(924,030)		(915,013)			
Fund Balance, July 1 (Budget)			(644,742)			(624,725)			(644,742)
Fund Balance, June 30		(644,742)	(624,725)			(615,708)			(644,742)

Fleet - Internal Services

Internal Services Fund - Fleet Sources and Uses									
	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2024-25 Budget (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Interfund Services	1,463,650	1,294,283	1,564,777	1,661,906	1,765,114	1,765,114	1,690,000	1,794,900	1,523,800
Other Financing Sources									
Investment Earnings	108	698					0	0	0
Other				253			0	300	0
Total Revenues & Other Sources	1,463,758	1,294,981	1,564,777	1,661,906	1,765,114	1,765,114	1,690,000	1,794,900	1,523,800
Expenditures & Uses									
Wages and Benefits	988,044	890,528	1,058,405	1,035,700	1,187,602	1,187,602	1,143,100	1,118,600	1,073,600
Professional Services							0	0	
Services & Supplies	467,560	520,085	474,650	532,800	576,900	576,900	512,600	575,400	448,600
Insurance	5,900	6,340	6,900	7,443	0	0	7,500	8,000	0
Utilities	1,809	1,653	1,700	1,200	1,600	1,600	1,800	1,300	1,600
Central Service Cost			52,700	0	0	0	56,900	0	
Sub-Total Expenditures and Uses	1,463,313	1,418,606	1,594,355	1,577,143	1,766,102	1,766,102	1,721,900	1,703,300	1,523,800
Total Expenditures & Uses	1,463,313	1,418,606	1,594,355	1,577,143	1,766,102	1,766,102	1,721,900	1,703,300	1,523,800
Net Sources or Uses	445	(123,625)	(29,578)	84,763	(988)	(988)	(31,900)	91,600	0

Engineering - Internal Services

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 (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Interfund Services	1,018,807	954,488	1,015,200	898,000	1,380,600	1,380,600	1,096,400	969,800	1,057,058
Other Financing Sources									
Investment Earnings	216	(284)					0	0	0
Other							0	0	0
Total Revenues & Other Sources	1,019,023	954,204	1,015,200	898,000	1,380,600	1,380,600	1,096,400	969,800	1,057,058
Expenditures & Uses									
Wages and Benefits	924,730	916,267	913,987	991,700	1,301,143	1,291,098	987,100	1,071,000	987,100
Professional Services	15,000	0	15,000	0	15,000	15,000	16,200	0	15,000
Services & Supplies	62,461	74,248	45,864	44,600	57,782	57,782	49,500	48,200	48,200
Insurance	4,400	4,755	5,200	5,610	158	158	5,600	6,100	158
Utilities	2,936	6,159	3,300	5,400	6,600	6,600	3,600	5,800	6,600
Sub-Total Expenditures and Uses	1,009,527	1,001,429	983,351	1,047,310	1,380,683	1,370,638	1,062,000	1,131,100	1,057,058
Capital Outlay									
Capital Improvement				(230)			0	0	
Total Expenditures & Uses	1,009,527	1,001,429	983,351	1,047,080	1,380,683	1,370,638	1,062,000	1,131,100	1,057,058
Net Sources or Uses	9,496	(47,225)	31,849	(149,080)	(83)	9,962	34,400	(161,300)	0

Buildings - Internal Services

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 (Update)	2023-24 BUD +8%	2023-24 EA +8%	2024-25 Budget
Revenues									
Interfund Services	984,646	584,239	1,004,646	679,200	1,683,000	1,463,100	1,085,000	733,500	957,349
Other Financing Sources									
Investment Earnings	(780)	(677)					0	0	0
Other							0	0	0
Total Revenues & Other Sources	983,866	583,562	1,004,646	679,200	1,683,000	1,463,100	1,085,000	733,500	957,349
Expenditures & Uses									
Wages and Benefits	527,653	410,685	521,805	504,400	798,730	582,625	563,500	544,800	544,800
Professional Services							0	0	0
Services & Supplies	429,891	442,303	452,995	378,000	876,083	876,083	489,200	408,200	408,200
Insurance	6,300	6,793	7,400	7,983	449	449	8,000	8,600	449
Utilities	5,165	5,159	4,700	3,100	3,900	3,900	5,100	3,300	3,900
Central Service Cost							0	0	0
Sub-Total Expenditures and Uses	969,009	864,940	986,900	893,483	1,679,162	1,463,057	1,065,800	964,900	957,349
Capital Outlay									
Capital Improvement				688			0	0	
Total Expenditures & Uses	969,009	864,940	986,900	894,171	1,679,162	1,463,057	1,065,800	964,900	957,349
Net Sources or Uses	14,857	(281,378)	17,746	(214,971)	3,838	43	19,200	(231,400)	0

05/31 - 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	\$ 1,462,079											
Percentage of Costs Allocated	80%											
Allocation based on Services & Supplies	114,419	440,363	112,310	39,699	36,624	253,645	55,772	7,571	4,220	51,731	53,308	1,169,663
Budgeted Accounting - Invest. Int.	\$ 2,273,984											
Percentage of Costs Allocated	80%											
Allocation based on Services & Supplies	177,957	684,900	174,677	61,745	56,962	394,496	86,742	11,775	6,564	80,457	82,911	\$ 1,819,187
Blended Allocation	13%	23%	10%	3%	4%	24%	7%	1%	1%	6%	9%	100%
Budgeted Human Resources	\$ 1,068,652											
HR + 20% Accounting	\$ 1,523,449											
Based on Wages, Benefits & FTE	198,841	346,385	146,388	45,312	53,426	358,327	109,137	11,608	18,971	92,236	142,819	\$ 1,523,449
Central Services Cost Allocation	\$ 770,256	\$ 1,471,647	\$ 433,374	\$ 146,757	\$ 147,012	\$ 1,006,468	\$ 251,651	\$ 30,954	\$ 29,756	\$ 224,424		\$ 4,512,299
Annual Billing for Adopted Budget		\$ 1,471,647	\$ 433,374	\$ 146,757	\$ 147,012	\$ 1,006,468	\$ 251,651	\$ 30,954	\$ 29,756	\$ 224,424		\$ 3,742,044
Baseline budget												\$ 46,193,707
Overhead Rate for Charging vs Actuals		10.7%	10.2%	11.3%	10.1%	10.0%	9.2%	9.2%	8.0%	10.4%		10.6%