

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
R&M General						325,000	-	-	325,000
Capital Expense Projects						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 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	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