

# 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
<b>Central Services Cost Allocation</b>	<b>\$ 770,256</b>	<b>\$ 1,471,647</b>	<b>\$ 433,374</b>	<b>\$ 146,757</b>	<b>\$ 147,012</b>	<b>\$ 1,006,468</b>	<b>\$ 251,651</b>	<b>\$ 30,954</b>	<b>\$ 29,756</b>	<b>\$ 224,424</b>		<b>\$ 4,512,299</b>
<b>Annual Billing for Adopted Budget</b>		<b>\$ 1,471,647</b>	<b>\$ 433,374</b>	<b>\$ 146,757</b>	<b>\$ 147,012</b>	<b>\$ 1,006,468</b>	<b>\$ 251,651</b>	<b>\$ 30,954</b>	<b>\$ 29,756</b>	<b>\$ 224,424</b>		<b>\$ 3,742,044</b>
Baseline budget												\$ 46,193,707
<b>Overhead Rate for Charging vs Actuals</b>		<b>10.7%</b>	<b>10.2%</b>	<b>11.3%</b>	<b>10.1%</b>	<b>10.0%</b>	<b>9.2%</b>	<b>9.2%</b>	<b>8.0%</b>	<b>10.4%</b>		<b>10.6%</b>