

M E M O R A N D U M

TO: Board of Trustees

THROUGH: Robert Harrison
District General Manager

FROM: Jessica O'Connell
Director of Finance

SUBJECT: FY2025/2026 Budget Workshop #3-Internal Service Fund,
Community Service, & Beach Fund

DATE: March 19, 2025

Introduction

The Board of Trustees has scheduled a series of budget workshops to inform development of the District's FY2025/2026 budget.

Workshops Overview:

- **First Workshop (Feb 26, 2025):** Reviewed fiscal/budget policies, rates, fees, and a **DRAFT** of the 5-Year Capital Improvement Project.
- **Second Workshop (Mar 5, 2025):** Covered Group Picnic, Sports Field/Tournament Rental, Park Funding, and budget assumptions.
- **Third Workshop (Mar 12, 2025):** Focused on General Fund departments and Utility Fund (Water, Sewer, Solid Waste and TWSA).
- **Tonight's Workshop (Mar 19, 2025):** Dedicated to Internal Service Fund, Community Services (Ski, Golf, Recreation, Tennis) and Beach Fund.

Next Steps:

- Staff will refine the **DRAFT** budget based on the Board's feedback.
- Tentative Budget Form 4404 approval set for **April 9, 2025**
- Final Budget approval is due on **May 21, 2025**
- Multi-Year Capital Plan submission deadline: **August 1, 2025**

Attachments:

Ski Venue Executive Summary FY 2026

Parks and Recreation Executive Summaries FY 2025-26

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2025/2026**

Overview

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 361 acres of terrain operated under a Special Use Permit through the USFS. The ski venue operates six chair lifts and one surface lift serving 30 groomed trails and open glade skiing and riding with a top elevation of 8,540' and a base elevation of 6,700'.

The amenities include a 13,000 square feet Main Lodge with food and drink service, indoor seating, outdoor seating, equipment rental, sport shop, lockers and restrooms. The skier services building at 7,400 square feet provides guest services, lift tickets, first aid room, child and adult lessons, employee locker rooms and administration. At the top of Lakeview lift, you will find Snowflake lodge at 1,100 square feet providing food and beverage options with indoor and outdoor seating.

Facilities including tickets and guest services, equipment rentals, ski and ride centers and main lodge food and beverage open daily at 8:00 am. The venue also provides a daily ski shuttle service of pickups and returns from various community locations. The venue operates three fixed grip double ski lifts, two fixed grip quads and one detachable quad lift that are open daily from 9:00 am to 4:00 pm.

The ski resort offers a variety of ski and snowboard lesson programs, packages and clinics for first time, beginner, intermediate and advanced skiers and riders.

The operating season typically begins in early December and continues through the middle of April with the support of a snowmaking system with capabilities of making snow on 65% of the developed terrain. The venue will operate on average for 125 days during the season.

During the off-season, April through November, extensive maintenance programs are planned to be performed throughout the building facilities, ski lifts, fleet vehicles, snowmaking facilities, snowmaking equipment, slope erosion control, forest health, tree care and brushing.

Venue Services Provided

- Ski lift served skiing and riding; 6 chairlifts – 1 surface lift
- Uphill skiing during non-operating hours
- Snowmaking and nightly machine groomed trails
- Food outlets; Base Lodge, Wild Bill's BBQ and Snowflake Lodge
- Ski & Ride Center - group and private lessons ages 7 to adult
- Child Ski Center - children group and private lessons ages 3–6-year-old
- Ski and Snowboard Equipment tuning and repair
- Equipment Rental – offering standard skis, snowboards and demo equipment
- Retail shop – clothing and accessories

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2025/2026**

- Storage Lockers - daily and seasonal
- Shuttle Transportation - serving Incline Village
- Diamond Peak Ski Education Foundation – skill development program

Visitation

Fiscal year operating budgets and daily operations are informed by estimated skier visits counts by period and number of operating days. Peak or holiday periods include Christmas and New Year’s at (17) seventeen days, Martin Luther King Day weekend at (4) four days and President’s week scheduled with (9) nine days. Listed below are the estimated skier visits within the three periods that make up the forecasted season total of one hundred and thirty days of operations.

Period

Weekdays – 300 to 900 Visits	75 Days
Weekends – 1,400 to 2,400 Visits	25 Days
Peak Periods – 2,000 to 3,000 Visits.....	30 Days

Operational Services

The ski venue proposed FY2026 preliminary operating budget includes the following services through Sources and Uses that provide the daily operations during the ski season including the ski off-season planned and performed maintenance programs.

Revenue

- Tickets, Passes
- F&B Main Lodge
- F&B Snowflake
- Adult Ski Lessons
- Child Ski Lessons
- Ski and Snowboard Rentals
- Hyatt Sport Shop

Expenses

- Base Operations & Shuttle Transportation
- Marketing/Communications
- Ski Lift Operations and Maintenance
- Administration
- Slope Operations and Maintenance
- Fleet Maintenance Services
- Ski Patrol /First Aid

Services and Supplies

Ski Fund (3034) operating budgets fund the listed departments through the following expense sub accounts within Services and Supplies.

- | | |
|---|---|
| <ul style="list-style-type: none"> • Advertising – Paid – Trade • Banking Fees and Processing • Computer IT Small Equipment • Computer Licenses and Fees • Community Relations • Contractual Services • Dues and Subscriptions | <ul style="list-style-type: none"> • Employee Recruitment and Retention • Operating Supplies • Fuel • Uniforms • Small Equipment • Permits and Fees |
|---|---|

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2025/2026**

- Rental and Lease
- Repairs and Maintenance General
- Janitorial
- Snow Removal
- Rental and Leases
- Permits and Fees
- Fleet Maintenance Services
- Engineering Services
- Building Maintenance Services
- Security
- Training and Education

Regulatory Agencies

Listed below are the agencies, standards and departments that provide oversight into planning, compliance and operations within the ski venue.

- Incline Village General Improvement District
- Washoe County Health Department
- Washoe County Building Department
- North Lake Tahoe Fire Protection District
- Nevada State Fire Marshal
- United States National Forest Special Use Permit
- Tahoe Regional Planning Agency
- American National Standards Institute – B77.1 Standard (Ski Lift Operations and Maintenance)
- Safe Hold Special Risks - Ski Area Operational Activities Risk Conformance
- Nevada Pool Pact

Budget Highlights

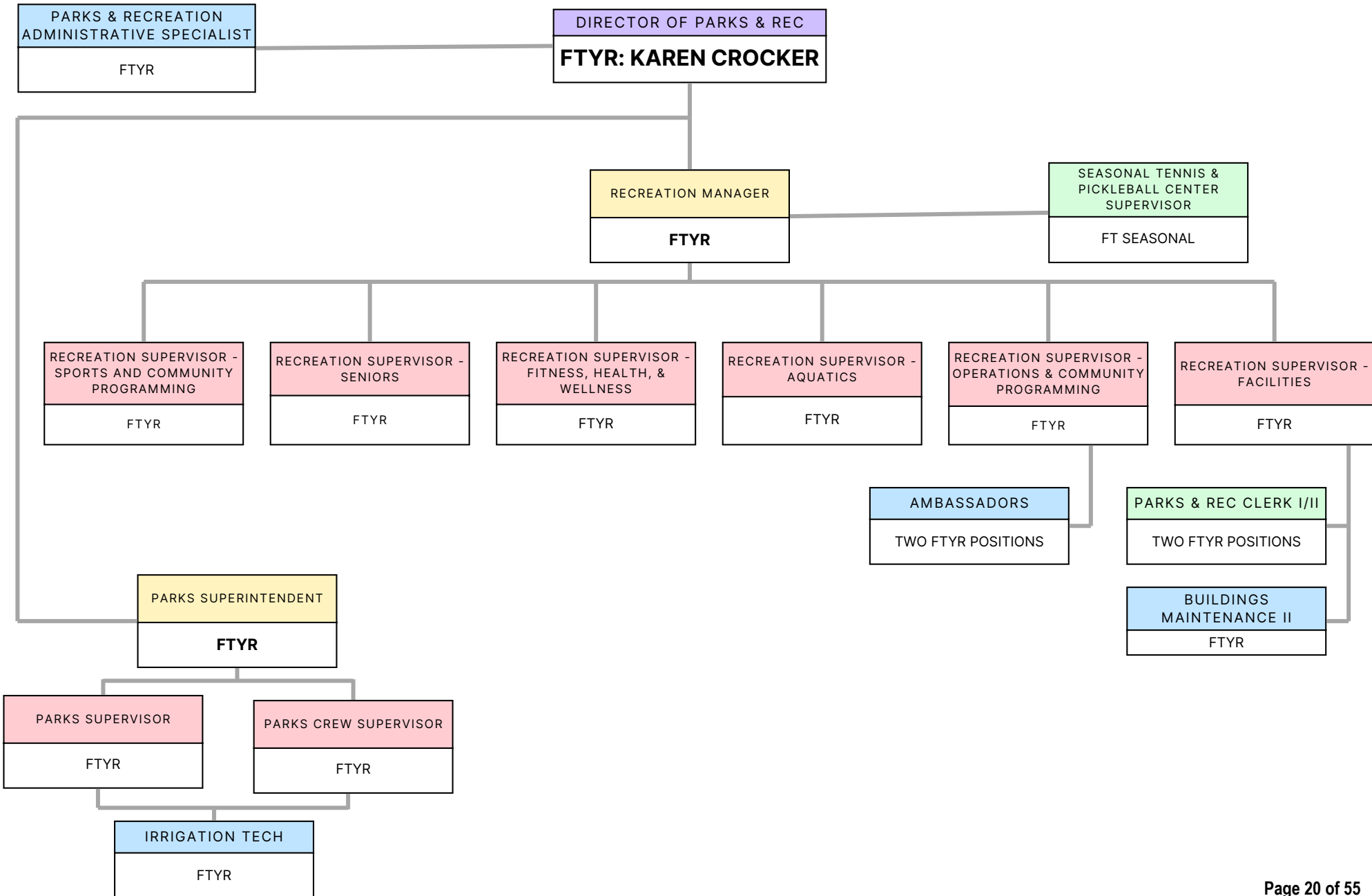
The proposed Fiscal Year 2026 preliminary operating budget provides funding that focuses on the care and condition of the existing infrastructure to ensure a safe, well maintained and reliable venue for use by our community and others.

Visitation to the venue shall be the indicator to obtain the required amounts of revenue forecasted within fees and services.

The proposed budget also emphasizes the importance of recruiting and the retention of personnel to provide the existing services as well as the expectation of the community and other guests that use and frequent venue. Approximately 300 personnel members are recruited, hired and trained annually throughout the operating season to support the ski venue operations and the service levels provided.

IVGID Parks & Rec

FTYR ORGANIZATIONAL STRUCTURE



Incline Village General Improvement District
Recreation Center, Programming, and Administrative Overhead
Executive Summary
Operating Budget FY 2025/26

The 350 Recreation Fund budget is a combination of the Recreation Center, Programming, and Administrative Overhead budgets. It is comprised of revenues (operating sources), wages, and operating uses.

Incline Village Recreation Center

The Incline Village Recreation Center (Rec Center) is a 37,000 sq. ft. complex offering activities for all ages. This 32-year old facility, like other small town community centers, promotes health & exercise, keeps adolescents safe, provides a social space, boosts the local economy, and increases property values. The Rec Center adds beauty & value to the community, while offering a welcoming place to play, socialize, and recreate.

As of February 28, 2025 the Recreation Center Operations' total gross revenue was \$676,602. This revenue is comprised of membership products, service and user fees, rental income, and merchandise/food sales. The projected budgeted revenue is \$881,000, which we are expected to achieve through June 30, 2025. In comparison to the last three (3) years, the gross revenue was \$841,637 as of May 19, 2024, \$753,539 as of May 19, 2023 and \$681,700 in 2022, showing an increase per the last four (4) years.

The total revenue increase for 2025 can be attributed to an increase in membership fees, merchandise/food sales and rental fees. Total memberships as of March 1, 2025, are 1,373 for a total membership of fees at \$361,615. Last year we had 1,751 members as of May 19, 2024.

Recreation Program Overview

Program operation administration are housed in the Recreation Center. IVGID program creation is driven by community need and administered by professional staff to support community involvement and quality of life. Programming operations include creation, coordination and implementation. Program areas include Aquatics, Youth Sports, Youth & Family, Adults/Seniors, Fitness, Health & Wellness, and Community Special Programs & Events.

Services Provided

- Resident Services & Administration
- Recreation Facility and Fields Booking
- 59 Group & Water Fitness Classes
- 25 Yard/8 Lane Indoor Pool
- Cardio Equipment
- Strength Conditioning Equipment
- Zone programming Area
- Gymnasium
- Full Service Locker Rooms with secure, Digi Lock system
- Pro Shop
- Aquatics Programs
- Youth & Family Programs
- Adult Programs
- Senior Programs
- Fitness, Health & Wellness Programs
- Community Programs & Events
- Adult Indoor Pickle Ball (winter)
- Pick-up Basketball exclusive gym time
- Recreation Center Membership
- Kayak/Paddleboard storage racks

Incline Village General Improvement District
Recreation Center, Programing, and Administrative Overhead
Executive Summary
Operating Budget FY 2025/26

Service Levels

- Services and amenities available 363 days/year, 6am-8pm M-F, 7am-7pm on Sat, 7am-5pm on Sun
- Affordable, flexible fitness membership with IVGID Recreation Pass priority pricing
- Certified Fitness Instructors
- CPR/AED/First Aid Trained Staff
- Group Fitness Classes provided daily (benefit of membership)
- Certified Lifeguards, Swim Instructors and Swim Coaches
- Towel Service Fee
- Lobby social gathering area - open to the public with Wi-Fi and big screen TV
- Onsite Merchandise- including snacks, drinks logo-wear, swimwear and fitness accessories
- Personal training, nutrition counseling & sports coaching
- Onsite Maintenance Specialist
- Professional Janitorial Service – Daily
- Professionally maintained strength and cardiovascular training equipment with personal TV screens
- Daily Coffee Service

Overall Operation Goals

The operational goals for the Recreation Center and Recreation Programs include continued cost recovery, increased and consistent service levels, and improved care and condition of the Recreation Center facility.

Strategic Plan Initiatives

Highlights of FY 2025-26 Budgeted Initiatives within the Board-approved Strategic Plan are similar to last year and include:

- Long Range Principle #5, ASSETS AND INFRASTRUCTURE, Budgeted Initiative D - capital expenditures and operations will address:
 - Fleet \$50,000
 - Pavement Maintenance \$40,000
 - Fitness Equipment \$51,300
 - Pool Block Starter Replaced \$48,000
 - Diving Board Replacement \$40,000
 - Pool Deck Resurface \$15,000
 - Pool pumps \$100,000
 - Lighting Upgrade \$10,000
 - Lock Upgrade \$10,000
 - Architect for Siding Repair \$50,000
 - Replace outdoor stairs \$40,000
 - Replace floor at counter \$10,000
- Long Range Principle # 1, SERVICE, Budgeted Initiative C - Increase program offerings and continue Fitness, Health & Wellness Initiative and Youth, Family, Adults/Seniors, and Community Programming, emphasizing consistent, positive customer experiences
- Long Range Principle #1 SERVICE, Budgeted Initiative C – Recruit, train and retain Youth Sports Programs coaching staff

Incline Village General Improvement District
Recreation Center, Programing, and Administrative Overhead
Executive Summary
Operating Budget FY 2025/26

- Long Range Principle # 3, FINANCE, Budgeted Initiative B, implement an increase of 3.5% key rate in fees to assure compliance with the District's pricing for cost recovery
- Long Range Principle #4, WORKFORCE, Budgeted Initiative E, Enhance the Employee Health & Wellness Initiative.

Challenges to completing Strategic Plan Initiatives

- The ability to maintain expected service levels while addressing planning repairs, renovations and equipment replacement according to budget, and availability of external resources
- 32-years old infrastructure issues
- Space constraints for additional programs

Solutions to achieving Strategic Plan Initiatives

- Increase all membership rates to what the market can bare
- Increase program revenue utilizing prudent cost/recovery practices
- Improve retention of professional staff by offering a competitive compensation package
- Extend life of assets with repair, and replacement schedules
- Encourage improved team culture throughout the District by promoting Health and Wellness Initiative
- Encourage improved team culture at Parks and Recreation by communicating with leadership at all levels
- Make deferred maintenance a priority; work with Building Maintenance, Parks, and Public Works
- Continue purchasing quality/performance fitness equipment at best price/trade-in value with substantial warranty and preferred vendors
- Promote facility rentals
- Utilize Zone for group fitness classes, rental, and programming space increasing profitability
- Maximize Community Partnerships & Amend the current Joint Use Agreement with the School District
- Seek Alternative Funding Sources – sponsorships, grants and fundraising

Budget

The 350 Recreation Fund 2025/26 preliminary budget is developed by:

- Increasing the Recreation Center and Program sources
- Utilizing historical data
- Employing prudent purchasing practices (per District Purchasing Policy)
- Ensure wages are increased to account for cost of living

Budget Highlights

Revenue/Sources

- Overall rate increases of 3.5% for key rates and adjusting revenues for programs to be 100% cost effective and increase program offerings

**Incline Village General Improvement District
Community Services – Youth & Adult Sports
Executive Summary
Operating Budget FY 2025/2026**

Overview

IVGID's youth and adult sports programs provide year-round opportunities for residents to stay active and engaged in Incline Village.

Our youth sports programs feature flag football in the fall, basketball in the winter, and camps in the summer. Additionally, our gymnastics and dance programs run during the school year and remain popular choices for families. We partner with local nonprofit organizations, including AYSO and North Tahoe Little League, to deliver comprehensive youth soccer, baseball and softball programs. Our summer camps are consistently well-received, offering engaging activities such as skateboarding, basketball, soccer, and lacrosse.

For adults, a variety of coed sports are offered including softball and soccer in the summer and volleyball during the fall and winter. Additionally, we provide the Skisters Ski Clinic, a women-led program at Diamond Peak designed specifically for women and offered throughout the winter season. These programs compliment the community's passion for outdoor activities such as golf, skiing, and biking, fostering a vibrant and active lifestyle.

The following services are available to IVGID Recreation Pass and Recreation Punch Card holders and their guests.

Sports Provided

- Youth Flag Football
- Youth Basketball
- Youth Indoor Tennis
- Youth Gymnastics
- Adult Softball
- Adult Soccer
- Adult Volleyball
- Youth Dance
- Women's Ski Clinic
- Youth Summer Camps (skateboarding, baseball, basketball, soccer, lacrosse)
- Softball in Paradise Tournament

Budget/Staffing Summary

The 2025/26 budget was developed by analyzing regional trends and staffing costs. Enhanced training initiatives are designed to elevate service levels and safety. Ongoing training for site supervisors and coaches ensures the delivery of high-quality programs to our community.

Budget Highlights

Revenue/Sources

- Increase Summer camp fees by 3% - 5% to keep trend with camps in our area and align camp pricing across Recreation Departments.
- Increase Adult Sports program fees by 3% - 5% to support increase in payroll expenses.
- Additional Summer Camp and Program Offerings

**Incline Village General Improvement District
Community Services – Youth & Adult Sports
Executive Summary
Operating Budget FY 2025/2026**

Staffing

The FY2025/26 staffing remains minimal, supported by the remarkable commitment of our resident volunteers who frequently serve as coaches and officials. To address the increasing behavioral challenges observed during programs, additional hours have been allocated to Sports Site Supervisors ensuring better oversight and support.

Operations

- The operating budget demonstrates our commitment to keeping programs and leagues affordable for residents, while also addressing aging equipment and program needs. Increases in operating expenses include a new ball pump, staff uniform shirts, first aid supplies and a shade canopy for outdoor programs.

Incline Village General Improvement District
Fitness, Health & Wellness
Executive Summary
Operating Budget FY 2025/2026

Overview

The Recreation Center is a hub for fitness, health, and wellness, offering programs and services 363 days a year to IVGID staff, Recreation Center members, and the broader community. Our programs cater to all ages and demographics, with most activities taking place inside the Recreation Center.

The following programs and services are provided:

- Personal Training
- Functional Movement Screen
- Access to Registered Dietician and Nutritionist
- Access to Mindfulness Coach
- Exercise Equipment Orientation
- Wellness Retreats and Classes
- Employee Wellness Programs and Events
- 40 Group Fitness Classes Weekly (land and water)
- Annual Fitness Challenge
- 1 Day Fitness Events
- Cardio/Strength Area with 50 machines and Individual Equipment
- Supervision of Cardio/Strength Area, Gymnasium, Group Fitness Room, Lobby and Locker Rooms
- Maintenance and spot cleaning of Cardio/Strength Area, Gymnasium, Group Fitness Room, Lobby and Locker Rooms

Budget/Staffing Summary

The 2025/26 budget has been developed by calculating total staff hours in the Recreation Center Fitness areas and analyzing regional trends. Staff reorganization and enhanced training will improve service levels, ensuring the delivery of high-quality, innovative Fitness programming to our community. An updated, competitive compensation package will help to recruit and retain qualified staff.

Budget Highlights

Revenue/Sources

- Increase programming fees by 3%-5% to keep trend with fitness program pricing in our area
- Increase in personal training services offered
- Additional Fitness programming

Strategic Plan Initiatives

Highlights of future capital expenditures include:

- Replace Strength/Cardio Room Flooring
- Strength/Cardio Room Electrical Buried
- Replace Floor & Lights in Zone
- Replace Gym Curtain (south end)
- Replace Hanging Wall Protectors in Gym

Incline Village General Improvement District
Fitness, Health & Wellness
Executive Summary
Operating Budget FY 2025/2026

Staffing

Our Recreation Center is supported by a dedicated team committed to providing exceptional service, safety, and wellness opportunities for our community. A full-time facility maintenance professional ensures the center remains in top condition both inside and out. Facility rovers enhance the member's experience by offering customer service, promoting safety, performing light custodial duties, and assisting with fitness equipment orientations.

Our fitness and wellness programs are led by a team of 35 qualified and experienced group fitness instructors, four personal trainers, a mindfulness coach, and a registered dietitian and nutritionist. This diverse team enables us to offer a comprehensive range of fitness classes, personalized training sessions, and holistic wellness support tailored to meet the needs of our members.

With a focus on maintaining a clean, safe, and welcoming environment, our staff is dedicated to fostering a community where individuals of all fitness levels feel welcome and can thrive.

Operations

The operating budget demonstrates our commitment to keeping our facility safe, sanitized and appealing to our members and guests. We strive to keep programming affordable while addressing aging equipment and program needs. Increases in operating expenses include staff uniforms, CPR certifications, equipment repair and replacement.

Capital

Highlights of capital improvement projects funded in the FY2024/25 budget include:

- 3 new pieces of large fitness equipment
- Fitness equipment organizational shelving
- Permanent stability ball rack
- Replace floor in Group Fitness Room
- Replace mirrored closet doors in Group Fitness Room

**Incline Village General Improvement District
Community Services – Beach Aquatics
Executive Summary
Operating Budget FY 2025/26**

Overview

IVGID's Recreation Center Pool is staffed with lifeguards year-round, 7 days a week. The Aquatics Department programs provide year-round opportunities for both youth and adults to stay active and engaged in Incline Village.

The following Aquatics-related services are offered to IVGID Recreation Pass and Recreation Punch Card holders and their guests:

Services Provided

- Recreation Center Pool
- Lifeguard staffing year-round, 7 days a week
- Aquatics programming to include youth and adult Learn-To-Swim Program
- Pre-Swim Team, Northern Nevada Swim Team and Youth Swim Clinic
- Youth Water Polo
- Swim Around Tahoe and Splashes Women's Swim Clinics
- Lifeguard and Water Safety Instructor Classes
- Private swim lessons and paddle board lessons

Service Levels

- Pools operated and maintained by certified pool operators and certified lead lifeguards
- Certified lifeguards
- Certified swim instructors
- Certified coaches, swim instructors and lifeguards running our Aquatics programs

Budget/Staffing Summary

The 2025/26 budget has been developed by calculating total staff hours at the Recreation Center Pool and analyzing regional trends. Staffing reorganization and enhanced training will improve service levels, ensuring the delivery of high-quality, innovative Aquatics programming to our community. An updated, competitive compensation package will ensure qualified staff recruitment and retention.

Budget Highlights

Revenue/Sources

- Increase programming fees by 3%-5% to keep trend with Aquatics program pricing in our area

**Incline Village General Improvement District
Community Services – Beach Aquatics
Executive Summary
Operating Budget FY 2025/26**

- Additional Aquatics programming offerings

Staffing

- Reduced the Fulltime- Aquatic Assistant Position to a Full-Time Seasonal Aquatic Assistant Position at 1600 Hours
- Lifeguard staffing requires that two lifeguards be on duty at one time
- Group swim instructors teach at a 1:4 ratio
- Coaches of swim teams and clinics are at a ratio of 1:10 or 2:20

Operations and Maintenance

- The operating budget demonstrates our commitment to keeping our facility safe and our pool sanitized, safe and appealing for our guests. We strive to keep programming affordable.

Repair and Maintenance

- | | |
|----------------------------|----------|
| • Alarm Panel Upgrade | \$ 5,000 |
| • Lock Upgrade | \$ 2,500 |
| • Chlorine line form Ozone | \$10,000 |
| • Fire Alarm Upgrade | \$12,000 |
| • Reseal Pool Patio Deck | \$ 5,000 |

**Incline Village General Improvement District
Community Services – Beach Aquatics
Executive Summary
Operating Budget FY 2025/26**

2025/2026 Recreation Center Aquatics Programming Fees

Aquatics	2025/26	
Rec Center	Fee	w/IVGID
Swim Team - NNA	\$121	\$91
Pre-Swim Team	\$105	\$79
American Red Cross Lifeguard Class	\$179	\$238
American Red Cross WSI Class	\$180	\$240
Group Swim Lessons	\$67	\$50
Spanish Group Swim Lessons	\$67	\$50
Youth Swim Clinic	\$165	\$124
Private Swim Lessons (Single)	\$63	\$47
Private Swim Lessons (4-pack)	\$232	\$174
Semi-Private Swim Lessons (Single)	\$77	\$58
Semi-Private Swim Lessons (4-pack)	\$301	\$226
Private Swim Lessons (Pod)	\$120	\$90
Private Paddle Lessons - Indoor (Single)	\$68	\$55
Semi-Private Paddle Lessons - Indoor (Single)	\$125	\$100
Private Paddle Lessons - Indoor (4-pack)	\$190	\$152
Semi-Private Paddle Lessons - Indoor (4-pack)	\$365	\$292
Splashes Women’s Swim Clinic	\$120	\$90
Swim Around Tahoe	\$52	\$39
Summer Youth Water Polo	\$300	\$225

**Incline Village General Improvement District
Community Services – Beach Aquatics
Executive Summary
Operating Budget FY 2025/26**

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2025/26**

Overview

The Tennis & Pickleball Center’s operating season is mid-April through early November, depending on weather. The Pro Shop is open May through October with peak season beginning in early June and going through early September. Youth and Adult Lessons & Programs are offered daily throughout the season.

The following services are provided:

- 8 Tennis Courts
- 15 Pickleball Courts
- Youth & Adult Camps & Clinics for all ages & abilities
- Weekly Tennis and Pickleball Social Mixers – ladies, men’s, mixed
- Annual Tennis and Pickleball Tournament
- Special Events and Camp Court Rentals
- USTA League Teams
- Private & Group Lessons from USTA Certified Professionals
- Pickleball Lessons & Programs
- Membership Services
- Full Service Pro Shop
- Professional Racquet Stringing

Staffing

- One (1) Full-time Seasonal Supervisor
- One (1) Full-time Tennis Pro
- One (1) Seasonal Tennis Host
- Seasonal Tennis and Pickleball Instructors
- Commission Tennis Instructors
- Seasonal Tennis Hosts (Pro Shop)
- Court Washers Seasonal
- Staffing Levels are the same as FY Budget 2024/25

Repair and Maintenance

- | | |
|-------------------------------------|----------|
| • Lock Upgrade | \$ 5,000 |
| • Alarm Panel Upgrade | \$ 5,000 |
| • Resurface Tennis Courts 1-2 | \$10,000 |
| • Resurface Tennis Courts 8-9-10-11 | \$40,000 |
| • Gate Post Replacement | \$ 5,000 |

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2025/26**

Overview

IVGID's Beaches are currently open daily, year-round, with Burnt Cedar Pool, Ski Beach Boat Ramp, and entrance gates staffed approximately 183 days in the summer. Staffing begins mid-April and continues through mid-October, weather dependent. Food & Beverage and non-motorized watercraft rental operations are available from Memorial Day through Labor Day. Additionally, the Ski Beach Boat Ramp is available by advance reservation appointments from mid-October through mid-April providing avid boaters with appropriate beach access the ability to launch watercraft year-round, dependent on safety, weather concerns, and adequate water levels. Year-round Kayak and Paddleboard storage is provided for an additional fee at Ski and Hermit Beaches.

The following services are provided to IVGID Recreation Pass & Recreation Punch Card Holders and their guests in accordance with Ord 7 regulations:

Services Provided

- Four restricted access beaches: Burnt Cedar, Incline, Ski & Hermit Beaches
- Year-round Boat Ramp
- TRCD/TRPA Watercraft Sealing
- Burnt Cedar Pool & Toddler Pool
- Three outdoor Volleyball Courts – two at Ski Beach and one at Burnt Cedar
- Ski Beach Bocce Ball Courts
- Year-round Kayak/Paddle Board Storage
- Contracted Beverage Services (Incline Spirits)
- Parks & Building Maintenance Operations and Grounds Beautification Projects
- Restrooms/Changing Rooms
- Group Picnic/Event Rentals
- Beach Hosts & Ambassador Operations
- Aquatics & Lifeguard Operations
- Contracted Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches (Lake Tahoe Water Sports)
- Aquatics & Youth Programs - including Group and Private Swim Lessons and Youth Summer Camps
- IVGID Food & Beverage operations at Incline and Burnt Cedar Beaches
- Playgrounds at Burnt Cedar and Incline Beaches
- Boat and Beach Parking

Service Levels

- Ordinance 7 management by well-trained Staff
- TRCD/TRPA trained boat ramp staff
- Designated smoking areas
- Designated pop-up and shade structure locations
- Daily maintenance of beaches, restrooms, picnic sites and sports courts
- Internal F&B operations
- Certified Lifeguards at Burnt Cedar Pool

Budget/Staffing Summary

Revenue for the 2025/26 budget includes guest beach visits, rental revenue, boat ramp fees, F&B sales, and program and camp registration. Historical data and beach visits are taken into account when compiling the budget. Staffing reorganization and enhanced training will improve service levels, protect the beach deed, and heighten education of residents and guests on Ordinance 7 restrictions. With increasing numbers of beach visits, more staff are necessary to maintain service levels.

Strategic Plan Initiatives

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2025/26**

Highlights of FY2025/26 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Long Range Principle #1 & #4 – Service & Workforce
 - Ambassador presence on beaches, increasing staffing to keep up with increasing beach visits will ensure faster entrance to the beach
- Long Range Principle #5 – Assets and Infrastructure
 - Explore implementation of year-round beach access monitoring
 - Follow the Capital Improvement Plan to ensure beach infrastructure remains safe

Budget Highlights

Revenue/Sources

- The FY2025/26 preliminary Baseline Budget reflects a 3.5% increase in beach admission fees and group picnic rental rates and a 20% increase in kayak/paddleboard rack rentals due to a lack of increase in previous years.

Staffing

- A budget proposal is under consideration to add the District’s benefits package to the FTYR Ambassador position. This position will enhance customer service at the restricted IVGID Beaches and improve resident/guest education and administration of Ordinance 7.

Operations and Maintenance

- Pavement maintenance as scheduled
- Contract Services include portable restroom servicing (\$15,000) and tree maintenance (\$10,000)

Capital

Highlights of capital improvement projects funded in the FY2025/26 budget include:

- Incline Beach Facility Replacement (\$4,000,000)
- Burnt Cedar Beach Eastern Stormwater Improvements (\$190,000)
- Replace Playgrounds (\$500,000)
- Additional Security Cameras at Burnt Cedar (\$18,000)
- Ski Beach Bridge Replacement (\$170,000)

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2025/26**

2025/2026 Beach Rates

Fee detail	Current w/IVGID	Proposed w/IVGID
All Beaches		
IVGID Recreation Pass	Included in Rec Fee	Included in Rec Fee
Adult	16	17
Child	8	9
Kayak Rack Rental		
Annual	250	275
Paddleboard Rack Rental		
Annual	175	193

2025/2026 Watercraft Launch Fees

Fee detail	Current w/IVGID	Proposed w/IVGID
Boat Launch		
Daily Launch	25	26
Season Pass	250	259
On-way Retrieval	15	16

Fee detail	Current w/IVGID	Proposed w/IVGID
Picnic Area Rentals		
All Beaches AM/PM Mon-Thurs	125	130
All Beaches Daily Mon-Thurs	180	187
All Beaches AM/PM Fri- Sun	180	187
All Beaches Daily Fri-Sun	290	301

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2025/26**

2025/2026 Aquatics Beach Programming Fees

Aquatics Fee Detail	Current w/IVGID	Proposed w/ IVGID
Beach Programming Fees		
Jr. Lifeguard Camp - 1 week session	\$235	\$247
Jr. Lifeguard Camp - 3 week session	\$635	\$667
Mini Guard Camp	\$175	\$185
Private Paddle Lessons - Beach (Single)	\$75	\$75
Semi-Private Paddle Lessons - Beach (Single)	\$140	\$140
Group Paddle Lessons - Beach (Single)	\$325	\$340
Private Paddle Lessons - Beach (4-pack)	\$235	\$247
Semi-Private Paddle Lessons - Beach (4-pack)	\$435	\$457
Group Private Paddle Lessons - Beach (4-pack)	\$1,015	\$1,065
Youth Rowing Summer Camp	\$400	\$420
Summer Splash Swim Program	\$295	\$310
Summer Paddleboard Camp - Half Day	\$415	\$436
Summer Paddleboard Camp - Full Day	\$595	\$625

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2025/26**

Overview

The Parks Division operates 365 days each year with peak season from April 1 – October 31 and shoulder season from November 1 – March 31st based on weather and other seasonal factors.

Services provided include maintenance, snow removal, grounds, and turf management, urban forestry, customer service, and waste management at the following District parks, fields, facilities, and open spaces:

- Administration Building
- Aspen Grove Community Center
- Bocce Ball Courts at Recreation Center
- Dorsey Dr. and Loma Ct. Property
- Earth Walk Interpretive Trail
- East & West Parks and Community Pathway’s Bear Boxes
- Fitness Trail
- Incline High School Stadium Field
- NT Lions Club Disc Golf Course
- Overflow Parking Lot
- Preston Field/Park
- Rob & Robin Holman Family Bike Park
- Recreation Center
- Ski Beach, Boat Ramp, Bocce Court, Volleyball Courts, Group Picnic Areas
- Skate Park
- Stream Zone Areas Incline Creek, Three Creek and Rosewood Creek
- Tennis/Pickleball Center
- Three Multi-Use Ball Fields at Ridgeline Park
- Village Green Community Fields
- Welcome Center

Budget/Staffing Summary

The 2024/25 budget has been developed by calculating total visits, rental income, and service history. Overall increases of approximately 10% added to sources and uses. We will reorganize the staffing structure and increase wages to account for the cost of living.

Financial Highlights	Actuals FY 2022	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
Sources	\$258,413.00	\$378,368.00	\$235,929.00	\$245,113.00	...
Uses					
Personnel	\$455,098.00	\$532,171.00	\$574,485.00	\$667,909.00	...
Non Personnel	\$849,803.00	\$700,368.00	\$693,414.00	\$430,724.00	\$449,952.00
Staffing					
FTE's	8.5	8.4	8.4	8.4	8.4

*Based on budget

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2025/26**

Service Measures	Actuals	Actuals	Actuals	Budget	Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Parks/Field Visits	48,000	50,000	55,000	50,000	52,000

Strategic Plan Initiatives

Highlights of FY 2024/25 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Skate Park expansion design and construction moving forward after delay in FY25(strategic plan pg 18, cs mp pg 40/60)
- Continued focus on defensible space and tree health management with National Arbor Day Foundation and Tree City USA criteria (strategic plan pg.12 sec D.)
- Ongoing venue management, and beautification (str plan pg 12 sec E)
- New irrigation controller installation, and configuration (strategic plan pg 11)

FY2025/26 Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2025/26 are proposed at a --% increase
- Revenue sources include facility fees, interfund transfers, facility rentals

Staffing

The FY 2025/26 Parks fund budget supports a staffing level of 8.4 FTE

- Continued recruitment and retention of high quality returning staff

Operating Budget

- Overall supplies and services request a 10% increase to return to baseline, being that key items were removed from the budget including preventative maintenance, training for required job certifications and small equipment replacement.
- Staff continue to utilize new strategies to maximize the use of equipment and supplies. Staff also emphasizes the care and condition of district resources. These strategies have been successful in providing measures of cost control.

Capitol Requests

- For four years, Parks has partnered with Tiny Mobile Robots to stripe lacrosse fields to demo their product, saving 24 labor hours per session and boosting efficiency. Purchasing this equipment will save time on all field striping, allowing labor to focus on landscaping and defensible space.
- Foamstream is an eco-friendly system using hot water and biodegradable foam to kill weeds, sterilize seeds, and clean surfaces. Safe for people, animals, and waterways, it’s ideal for environmentally sensitive areas and maintenance activities.
- The Fleet Department selected the old truck for replacement due to its age and wear. However, last year, the board removed funding for half the truck’s cost, effectively canceling the project since a partial truck purchase is not feasible.

cs =Community Services master plan 2018 and str pl= Strategic plan.

Parks Performance Indicators

Customer Feedback

Parks prioritizes open communication by providing multiple channels for community feedback, including phone calls, emails, social media, and direct interactions with staff. Public input is also gathered through surveys, post-event evaluations, and online reviews, helping identify areas for improvement. In addition, PARKS hosts public meetings, workshops, and forums, ensuring residents have a voice in shaping parks, facilities, and programs. By actively listening and responding to feedback, PARKS continuously enhances customer experience and adapts services to meet the community's evolving needs.

Facility Usage

Parks and Beach facilities experience consistently high usage, driven by a variety of programs, camps, and recreational opportunities. Year-round activities attract residents and visitors, fostering strong community engagement and participation.

High attendance at events, sports leagues, and seasonal programs highlights the demand for well-maintained, accessible facilities. PARKS continuously evaluates usage trends to optimize scheduling, expand offerings, and ensure that parks and recreational spaces meet the diverse needs of the community.

Financial Considerations

Revenue from tourism and local participation plays a crucial role in sustaining and enhancing recreational opportunities across all of the Parks venues. Hosting eight tournaments and four special events annually generates economic support while promoting community engagement. By balancing user fees, event income, and public funding, PARKS ensures the maintenance and improvement of parks, facilities, and programs, providing high-quality recreational experiences for residents and visitors alike.

Community Engagement

Volunteer efforts are essential to Parks and Recreation operations, with community members contributing through programs like Goose Patrol, Bike Park maintenance, and litter pickup. Their involvement enhances park upkeep and fosters a shared sense of responsibility.

Additionally, strong local participation in special events and recreational programs strengthens community ties, ensuring that parks and facilities remain vibrant, well-maintained, and reflective of the community's needs.

Growth & Development

Parks invests in capital improvement projects to enhance park facilities while minimizing environmental impact. Recreational offerings are continuously adapted to align with community interests, guided by feedback from surveys and engagement efforts.

Parks Operations strategically upgrades infrastructure to meet evolving community needs, ensuring that parks remain safe, functional, and accessible for future generations.

Accessibility

The Parks venues are open year-round, providing diverse recreational opportunities that promote healthy living. Community members enjoy our facilities in all seasons and weather conditions, ensuring consistent access to outdoor activities and public spaces.