

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winquest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Adoption of Incline Village General Improvement District Final Budget for FY2022-23, State of Nevada Form 4404LGF, and related FY2022-23 Central Service Cost Allocation, Recreation Facility Fee and Beach Facility Fee, Authorized Staffing Levels, Salary Schedules, and fiscal year 2022-23 Capital Improvement Project Budget.

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: May 26, 2023

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve the District's Fiscal Year 2022-23 Final Budget and related actions to include:

- a. Approval of the Central Services Cost Allocation Plan for Fiscal Year 2022-2023 allocating a total of \$1,887,589 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund.
- b. Review and adopt the proposed FY2022-2023 Recreation Facility Fee of \$450 and Beach Facility Fee of \$330.
- c. Approval of the Incline Village General Improvement District's Final Budget for Fiscal Year 2023-2023 (Form 4404LGF as prescribed by the State of Nevada Department of Taxation),
- d. Approval of Authorized Staffing Levels and Salary Ranges for applicable full-time positions,
- e. Approval of the Incline Village General Improvement District's Capital Improvement Program Budget for Fiscal Year 2022-2023.

II. BACKGROUND

This agenda item has been prepared for Board of Trustees action to approve the District's FY2022/23 Final Budget, as well as several related actions required to implement the budget and ensure compliance with applicable Nevada Revised Statutes and Board of Trustees policies.

The budget process began in late fall with the development of baseline operating budgets to support District operations, programs and services as well as updates to the District's multi-year capital improvement plan that represents a funding required to maintain, upgrade and improve facilities and fixed assets that support District activities and amenities.

The budget has been informed by 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 investments over a multi-year planning horizon.

Moreover, Board of Trustees input has been a key element in the development of the FY2022-23 budget, having held a series of budget workshops (January 12th, 26th, and March 1st) to guide development of the FY2022-23 budget. In addition, during the course of the FY2022-23 budget process, the Board of Trustees also reviewed and updated selected Board Policies and Practices which directly impacted various aspects of the FY2022-23 budget.

Following the presentation of the FY2022-23 Tentative Budget at the Board meeting of April 13th (and subsequent filing 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 FY2022-23. These revisions were presented to the Board at their May 11th meeting.

The Final FY2022-23 budget, as presented herein, requires Board action to authorize appropriations totaling \$87,712,570 in support of District operations, capital projects and debt, and supports authorized staffing of 270.9 full-time equivalent positions. The spending plan represented by the FY2022-23 budget is supported by revenues of \$75,452,842 including Charges for Services, Facility Fees, Taxes and inter-fund revenues. The budget also reflects significant appropriations from available fund balances, totaling \$15,805,700, primarily in support of one-time funding allocations for planned capital projects within the District's Utility and Community Services funds, as well as selected carry-over appropriations from the current fiscal year supporting ongoing and multi-year projects provided for in the current fiscal year's General Fund budget.

The State of Nevada Department of Taxation prescribed budget Form 4404LGF also includes amounts for the governmental fund-type capital projects to be carried over. The State considers the budget authority to lapse each June 30.

III. BUDGET HIGHLIGHTS

1. The **All Funds** District-wide FY2022-23 budget provides for a balanced budget, across all major funds, with expenditure appropriations totaling \$88,712,570 summarized as follows:

Fund	Beginning Unrestricted	Sources	Uses	Ending Unrestricted
General Fund	\$ 6,032,688	\$ 4,117,002	\$ 4,885,816	\$ 5,263,874
Utility Fund	15,519,531	14,568,081	27,634,445	2,453,167
Community Services	12,130,352	50,108,982	50,119,021	12,120,313
Beach Fund	4,727,750	3,192,130	2,631,439	5,288,441
Internal Services Fund		3,466,647	3,441,849	24,798
	\$ 38,410,321	\$ 75,452,842	\$ 88,712,570	\$ 25,150,593

2. **General Fund.** The General Fund budget, totaling net appropriations of \$4,885,816 is primarily supported by property and sales tax revenues distributed by Washoe County. General Fund revenues have been upgraded as a result revised estimates provided by the State Department of Taxation. General Fund expenditures reflect an increase of 3.4 FTE positions, and includes a contingency appropriation of \$100,000. For FY2022-23 the recovery of costs for central services overhead costs allocated to other District funds (\$1,887,589), consistent with the requirements of NRS 354.613 as well as Board Policy 18.1.0. The FY2022/23 budget reflects a drawdown of fund balance of \$768,814 to support one-time capital program appropriations. The General Fund is expected to end the fiscal year with an unrestricted fund balance of \$5.26 million, or \$4.53 million over the Board's General Fund reserve policy level.
3. **Utility Fund.** The District's Utility-funded operations are supported by revenues of \$14,568,081 comprised largely of charges for services paid by water and sewer customers, and fees provided through the District's franchise agreement for solid waste services. The FY2022/23 budget incorporates increased water and sewer revenues resulting from recent Board action approving utility rate adjustments for 2022-23 to support utility operations and capital investment, consistent with a multi-year rate plan. Utility fund expenditure appropriations totaling \$27,634,445 are included in the FY2022-23 budget, supporting operations (\$11,132,540), capital investments (\$15,588,700) and debt service (\$643,135). Included in the capital program budget is \$10,000,000 in funding to support initial

construction of the Effluent Pipeline Project and \$3,000,000 for the related Effluent Pond Lining Project. The FY2022-23 Utility Fund budget results in a draw-down of unrestricted net position of \$13,066,364 (including \$13,000,000 previously reserved by the Board of Trustees for the Effluent Pipeline project. The Utility Fund is projected to end the FY2022-23 fiscal year with an unrestricted net position of \$2.45 million. This reserve level is nearly sufficient to meet the Board's target level for operating reserves, but falls significantly short of meeting the target capital reserve level. Based on the assumptions used to develop the multi-year utility rate plan, Utility Fund reserves are projected to be fully-restored to Board policy levels by FY2025-26.

4. **Community Services Fund.** The District's Community Services Fund(s) for FY2022-23 reflect expenditure appropriations of \$50,119,021 supported by Charges for Services (\$20,437,223), Facility Fees (\$3,692,700), use of available fund balances (\$1,635,000), and estimated capital grant revenues of \$25,435,000 related to the planned Recreation Center Expansion Project. The overall Community Services Budget for FY2022-23 is significantly supported by net revenues of \$3.2 million expected to be generated from the Diamond Peak Ski Resort, with roughly 50% of FY2022/23 net revenues supporting other venue operations, and 50% (\$1.62 million) contributing to the year-end fund balance. FY2022/23 budget assumes the Community Services Fund will end the fiscal year with an unrestricted net position of \$12.12 million, or \$6.70 million above the Board's reserve policy level. However, the current five-year forecast reflect spending down the excess fund balance by FY2024/25, largely through planned priority capital projects.
5. **Beach Fund.** Beach operations in FY2022-23 reflect expenditure appropriations totaling \$2,631,439 funded primarily through the Beach Facility Fee (\$2,556,840) and Charges and Services (\$623,890) paid by guests. Beach fund appropriations include \$2,140,074 supporting beach operations and \$485,000 supporting planned capital expenditures. The Beach Fund is expected to end the 2022-23 fiscal year with a fund balance of \$5.28 million. While this level of fund balance is \$4.7 million above the Board's reserve policy level, funds are being set aside to support future Board-priority capital projects identified in the Beach Master Plan, to include renovation of the Incline Beach House and improvements to beach access and circulation for both vehicles and pedestrians.
6. **Facility Fees.** A significant component of the Final FY2022-23 budget impacting the District's Community Services and Beach funds is the adjustment to the Recreation Facility Fee and Beach Facility Fee assessed on property owners for the coming fiscal year. Board of Trustees direction has been provided to retain the combined Facility Fee at \$780 for FY2022-

23, with the Recreation Facility Fee set at \$450, and the Beach Facility Fee set at \$330 per parcel. While the Board of Trustees is requested to adopt the Recreation Facility Fee and Beach Facility Fee for FY2022-23 via this agenda item, separate Board action is required (also on tonight's agenda) to provide for the collection of the Facility Fees by the Washoe County Treasurer's office via the property tax bill issued to each property owner within the District.

7. **Capital Improvement Project Budget.** Appropriations supporting the District's FY2022-23 Capital Improvement Project Budget total \$44,748,400 funded through \$44,633,400 in new appropriations and \$115,000 in net carry-over appropriations from the current year supporting ongoing projects. Significantly, of the \$44.6 million in new appropriations, a total of \$25.535 million is supported through private capital grants, and an additional \$15.8 million is supported through available excess fund balances, within the General Fund, Utility Fund, Community Services Fund, and Beach Fund. This draw down of fund balances for capital program expenditures is required, and indeed intentional, and informed the Board direction relative to the setting of Utility Rates and Recreation and Beach Facility Fees for FY2022-23.
8. **Review of Capital vs. Expense Items.** As part of this year's budget process, a total of \$1,633,200 in project funding included in the FY2022/23 capital plan has been identified as appropriately accounted for as operating expenses (rather than capital assets to be depreciated). These include funding for routine repairs and maintenance, individual items that fall below existing capitalization thresholds, and funds to support master plans, feasibility studies, etc. While these projects remain (for presentation purposes) in the multi-year capital plan, the appropriations have been re-allocated to operating expenditures across applicable funds.
9. **Carry-forward Appropriations.** An estimated \$6.77 million in carry-forward appropriations are expected to be rolled forward from the current year budget to the FY2022/23 budget. However, of this amount, only \$124,300 in carry-forward appropriations (related exclusively to the General Fund) are proposed to be included in the approval of the FY2022/23 Final Budget presented herein. The balance of carry-forward appropriations are intended to be the subject of separate Board action, following the close of the current fiscal year. This modified carryover process will help ensure that appropriate amounts are carried-forward, based on actual expenditures through June 30, 2022, rather than estimates of funds expected to be available at year end.

The projects requiring carry-over of General Fund appropriations as part of the Final Budget include:

• <i>Power Infrastructure Improvements</i>	\$ 40,000
• <i>Network Upgrades – Switches, Controllers, WAP</i>	75,000
• <i>Pavement Maintenance – Admin Building</i>	<u>9,300</u>
	<u>\$124,300</u>

10. Transactions Authorized through Annual Budget Appropriations.

Included in the FY2022/23 Final Budget are appropriations for specific expenditures that are deemed authorized by the Board through approval of the annual budget. The payments supported by these appropriations thus do not require separate Board action during the fiscal year. These payments include:

- Insurance Premiums – Payments made to Menath Insurance for Nevada POOL/PACT related to Property, General Liability and Workers' Compensation premiums.
- Utilities – Payments made to utility providers, including AT&T, NV Energy, Southwest Gas, Waste Management, and IVGID (water and sewer services).

III. CONCLUSION

Following Board of Trustees action to approve the District's FY2022-23 Budget, and related implementing actions, Staff will be submitting the Final Budget to the State of Nevada (filing date June 1, 2022) as well as preparing the FY2022-23 Adopted Budget document to assist the Board, residents and the public understand the sources and uses, flow of funds, and fund balances across all District funds and activities. Through this process, Staff aims to increase the level of transparency and understanding of the District's budget, financial position and fiscal practices.

Staff is indebted to the Board of Trustees and community members that provided input throughout this year's budget process and Staff look forward to continuing to work collaboratively to ensure the District remains financially sound and that resources are available to support ongoing operations, programs, services and capital investments in both the short- and long-term, while at the same time providing prudent financial stewardship of District resources with the ultimate goal of providing sustained value to our residents.

IV. ATTACHMENTS

Budget Summaries

- Major Funds – Sources and Uses Summary

- Sources and Uses Summary – Major Funds and Sub-Funds

- Reconciliation of Sources and Uses to State Budget Form 4404LGF

Central Services Cost Allocation Plan – FY2022/23

Facility Fee(s) – FY2022-23

State Form 4404LFG for the fiscal year ending June 30, 2022

Staffing Summary

- Authorized Full-time Equivalent (FTE) Positions

- Salary Schedules, effective July 1, 2022

- Part-time Positions (with pay ranges)

Capital Improvement Program

- FY2022/23 Capital Improvement Budget with initial carryforwards

- FY2022/23 Capital Improvement Plan: Expense Items – with carryforwards

Five-Year Capital Improvement Projects

- Five-Year Summary

- Capital Improvement Projects List

Five-Year Capital Plan – Expense Items

- Five-Year Summary

- Capital Plan Expense Projects List

APPENDIX A – FY2022/23 Final Budget – Fund Summaries

APPENDIX B – FY2022/23 Final Budget – Line Item Budget

APPENDIX C – FY2022/23 Rates and Charges

FY2022-23 FINAL BUDGET

BUDGET SUMMARIES

- Sources and Uses Summary – Major Funds
 - Version 1 – Facility Fees: Operating and Non-Operating Revenues
 - Version 2 – Facility Fees: Operating Revenues
- Sources and Uses Summary – Major Funds with Sub-Funds
- Reconciliation of Sources and Uses to State Form 4404LGF

IVGID Executive Summary - FINAL BUDGET

Fund and Function Budgeted Sources and Uses

IVGID	FY 2022-23							Budgeted	
	General Fund	Total Governmental	Community Services	Beach Fund	Utilities Fund	Internal Services	Total Proprietary	2022-23 All Funds Summary	2021-22 All Funds Summary
	Operating Activities:								
Revenues:									
Ad Valorem & Property Tax	2,008,289	\$ 2,008,289	\$ -		\$ -	\$ -	\$ -	\$ 2,008,289	\$ 1,948,610
Consolidated Tax	2,092,885	2,092,885						2,092,885	1,901,530
Charges for Services	2,520	2,520	20,437,223	623,890	14,289,893		35,351,006	35,353,526	31,853,158
Facility Fees		-	754,952	1,123,460			1,878,412	1,878,412	1,688,570
Intergovernmental & Grants		-	139,875				139,875	139,875	65,800
Interfund		-	123,002		236,500	3,467,103	3,826,605	3,826,605	3,559,537
Miscellaneous		-	141,174				141,174	141,174	130,230
Investments	13,308	13,308	40,008	11,400	41,688	(456)	92,640	105,948	171,575
Transfers									
Total Operating Sources	4,117,002	4,117,002	21,636,234	1,758,750	14,568,081	3,466,647	41,429,712	45,546,714	41,319,010
Expenditures by Function:									
General Government									
Operations	6,140,405	6,140,405				3,441,849	3,441,849	9,582,254	8,396,418
Central Services Cost-Recovery	(1,887,589)	(1,887,589)						(1,887,589)	(1,546,624)
Utilities									
Operations					11,402,610		11,402,610	11,402,610	9,350,130
Recreation:									
Championship Golf			4,241,650				4,241,650	4,241,650	3,790,702
Mountain Golf			1,355,330				1,355,330	1,355,330	1,244,883
Facilities			1,963,587				1,963,587	1,963,587	1,828,688
Ski			9,543,242				9,543,242	9,543,242	8,214,784
Recreation Center			2,683,750				2,683,750	2,683,750	2,400,472
Recreation Admin			505,596				505,596	505,596	413,445
Parks			1,099,534				1,099,534	1,099,534	1,028,929
Tennis			293,770				293,770	293,770	258,602
Beach				2,140,074			2,140,074	2,140,074	2,170,394
Total Operating Expenditures	4,252,816	4,252,816	21,686,459	2,140,074	11,402,610	3,441,849	38,670,992	42,923,808	37,550,823
Net Operating Sources & Uses	\$ (135,814)	\$ (135,814)	\$ (50,225)	\$ (381,324)	\$ 3,165,471	\$ 24,798	\$ 2,758,720	\$ 2,622,906	\$ 3,768,187
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ 25,535,000	\$ -	\$ -	\$ -	\$ 25,535,000	\$ 25,535,000	\$ 80,000
Facility Fees - Capital Projects			2,543,860	1,425,632			3,969,492	3,969,492	3,982,472
Facility Fees - Debt Service			393,888	7,748			401,636	401,636	417,898
Capital Project Expenditures	(633,000)	(633,000)	(28,041,700)	(485,000)	(15,588,700)		(44,115,400)	(44,748,400)	(12,620,428)
Debt Service Payments			(390,862)	(6,365)	(643,135)		(1,040,362)	(1,040,362)	(1,036,054)
Net Non-Operating Sources & Uses	(633,000)	(633,000)	40,186	942,015	(16,231,835)	-	(15,249,634)	(15,882,634)	(9,176,112)
Overall Net Sources & Uses	\$ (768,814)	\$ (768,814)	\$ (10,039)	\$ 560,691	\$ (13,066,364)	\$ 24,798	\$ (12,490,914)	\$ (13,259,728)	\$ (5,407,925)
Beginning Unrestricted (Est.)	\$ 6,032,668	\$ 6,032,668	\$ 12,130,352	\$ 4,727,750	\$ 15,519,531	\$ -	\$ 32,377,633	38,410,301	
Use of Fund Balance for Projects	\$ (750,700)	\$ (750,700)	\$ (1,635,000)	\$ (420,000)	\$ (13,000,000)		(15,055,000)	(15,805,700)	
Net Change in Fund Balance	(18,114)	(18,114)	1,624,961	980,691	(66,364)	24,798	2,564,086	2,545,972	(5,407,925)
FY2021-22 Carryforward Adj.									
Ending Unrestricted	\$ 5,263,854	\$ 5,263,854	\$ 12,120,313	\$ 5,288,441	\$ 2,453,167	\$ 24,798	\$ 19,886,719	\$ 25,150,573	

IVGID Executive Summary - FINAL BUDGET

Fund and Function Budgeted Sources and Uses

IVGID	FY 2022-23							Budgeted	
	General	Total	Community	Beach	Utilities	Internal	Total	2022-23	2021-22
	Fund	Governmental	Services	Fund	Fund	Services	Proprietary	All Funds	All Funds
								Summary	Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	2,008,289	\$ 2,008,289	\$ -		\$ -	\$ -	\$ -	\$ 2,008,289	\$ 1,948,610
Consolidated Tax	2,092,885	2,092,885						2,092,885	1,901,530
Charges for Services	2,520	2,520	20,437,223	623,890	14,289,893		35,351,006	35,353,526	31,853,158
Facility Fees		-	3,692,700	2,556,840			6,249,540	6,249,540	6,088,940
Intergovernmental & Grants		-	139,875				139,875	139,875	65,800
Interfund		-	123,002		236,500	3,467,103	3,826,605	3,826,605	3,559,537
Miscellaneous		-	141,174				141,174	141,174	130,230
Investments	13,308	13,308	40,008	11,400	41,688	(456)	92,640	105,948	171,575
Transfers		-					-	-	-
Total Operating Sources	4,117,002	4,117,002	24,573,982	3,192,130	14,568,081	3,466,647	45,800,840	49,917,842	45,719,380
Expenditures by Function:									
General Government									
Operations	6,140,405	6,140,405				3,441,849	3,441,849	9,582,254	8,396,418
Central Services Cost-Recovery	(1,887,589)	(1,887,589)					-	(1,887,589)	(1,546,624)
Utilities									
Operations					11,402,610		11,402,610	11,402,610	9,350,130
Recreation:									
Championship Golf			4,241,650				4,241,650	4,241,650	3,790,702
Mountain Golf			1,355,330				1,355,330	1,355,330	1,244,883
Facilities			1,963,587				1,963,587	1,963,587	1,828,688
Ski			9,543,242				9,543,242	9,543,242	8,214,784
Recreation Center			2,683,750				2,683,750	2,683,750	2,400,472
Recreation Admin			505,596				505,596	505,596	413,445
Parks			1,099,534				1,099,534	1,099,534	1,028,929
Tennis			293,770				293,770	293,770	258,602
Beach				2,140,074			2,140,074	2,140,074	2,170,394
Total Operating Expenditures	4,252,816	4,252,816	21,686,459	2,140,074	11,402,610	3,441,849	38,670,992	42,923,808	37,550,823
Net Operating Sources & Uses	\$ (135,814)	\$ (135,814)	\$ 2,887,523	\$ 1,052,056	\$ 3,165,471	\$ 24,798	\$ 7,129,848	\$ 6,994,034	\$ 8,168,557
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ 25,535,000	\$ -	\$ -	\$ -	\$ 25,535,000	\$ 25,535,000	\$ 80,000
Facility Fees - Capital Projects									
Facility Fees - Debt Service									
Capital Project Expenditures	(633,000)	(633,000)	(28,041,700)	(485,000)	(15,588,700)		(44,115,400)	(44,748,400)	(12,620,428)
Debt Service Payments			(390,862)	(6,365)	(643,135)		(1,040,362)	(1,040,362)	(1,036,054)
Net Non-Operating Sources & Uses	(633,000)	(633,000)	(2,897,562)	(491,365)	(16,231,835)	-	(19,620,762)	(20,253,762)	(13,576,482)
Overall Net Sources & Uses	\$ (768,814)	\$ (768,814)	\$ (10,039)	\$ 560,691	\$ (13,066,364)	\$ 24,798	\$ (12,490,914)	\$ (13,259,728)	\$ (5,407,925)
Beginning Unrestricted (Est.)	\$ 6,032,668	\$ 6,032,668	\$ 12,130,352	\$ 4,727,750	\$ 15,519,531	\$ -	\$ 32,377,633	38,410,301	
Use of Fund Balance for Projects	\$ (750,700)	\$ (750,700)	\$ (1,635,000)	\$ (420,000)	\$ (13,000,000)		(15,055,000)	(15,805,700)	
Net Change in Fund Balance	(18,114)	(18,114)	1,624,961	980,691	(66,364)	24,798	2,564,086	2,545,972	(5,407,925)
FY2021-22 Carryforward Adj.									
Ending Unrestricted	\$ 5,263,854	\$ 5,263,854	\$ 12,120,313	\$ 5,288,441	\$ 2,453,167	\$ 24,798	\$ 19,886,719	\$ 25,150,573	

FY2022-23 FINAL Budget

General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390	Fleet 410	Engineering 420	Buildings 430	Internal Services	Grand Total	
Revenue																
Ad Valorem	(2,008,289)														(2,008,289)	
Consolidated Tax	(2,092,885)														(2,092,885)	
Charges for Services	(2,520)	(14,289,893)	(4,783,160)	(2,117,586)	(12,090,998)	(1,476,890)	272,975	(63,115)	(178,449)	(20,437,223)	(623,890)				(35,353,526)	
Facility Fee			(1,660,125)	(187,130)	(842,769)	(173,229)	(754,952)	(73,191)	(1,304)	(3,692,700)	(2,556,840)				(6,249,540)	
Interfund		(236,500)			(15,735)			(107,267)		(123,002)	(1,463,650)	(1,018,807)	(984,646)	(3,467,103)	(3,826,605)	
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(108)	(216)	780	456	(105,948)	
Capital Grants					-	(25,435,000)		(100,000)		(25,535,000)					(25,535,000)	
Other Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Grants						(117,000)		(22,875)		(139,875)					(139,875)	
Misc. Rev.			(43,989)		(85,085)			(12,100)		(141,174)					(141,174)	
Transfers																
Revenue Total	(4,117,002)	(14,568,081)	(6,481,778)	(2,304,536)	(13,055,911)	(27,203,139)	(507,849)	(378,368)	(177,401)	(50,108,982)	(3,192,130)	(1,463,758)	(1,019,023)	(983,866)	(3,466,647)	(75,452,842)
Expense																
Wages	2,842,293	3,762,672	2,035,748	525,118	3,903,964	1,304,390	207,744	416,383	131,667	8,525,014	968,860	645,375	633,525	341,592	1,620,492	17,719,331
Benefits	1,437,169	1,891,008	620,203	247,888	1,331,768	392,286	80,217	115,788	31,804	2,819,953	250,645	342,669	291,205	186,061	819,935	7,218,710
Professional Services	461,475	167,050	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850		15,000		15,000	702,800
Services & Supplies	1,124,356	3,733,100	1,443,083	548,975	2,325,603	609,861	91,455	378,792	87,960	5,485,729	591,409	467,560	62,461	429,891	959,912	11,894,506
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	427,200	41,300	5,900	4,400	6,300	16,600	764,900
Utilities	117,212	958,691	350,941	56,129	641,435	122,956	5,531	112,091	11,780	1,300,863	128,817	1,809	2,936	5,165	9,910	2,515,493
Cost of Goods Sold		-	728,871	464,700	558,200	45,720			10,578	1,808,069	-				-	1,808,069
Central Services Cost	(1,887,589)	568,189	308,584	106,807	524,073	141,787		20,649	60,810	1,178,206	141,194				-	-
Defensible Space		100,000							100,000						-	200,000
Capital Expend.	633,000	15,588,700	1,472,700	10,000	823,000	25,606,000		130,000	-	28,041,700	485,000				-	44,748,400
Debt Service		643,135	187,425	177,130	19,769	2,229		3,005	1,304	390,862	6,365				-	1,040,362
Extraordinary	100,000														-	100,000
Transfers															-	-
Expense Total	4,885,816	27,634,445	7,257,105	2,150,717	10,386,012	28,291,979	505,596	1,232,539	295,074	50,119,021	2,631,439	1,463,313	1,009,527	969,009	3,441,849	88,712,570
Grand Total	768,814	13,066,364	775,327	(153,819)	(2,669,899)	1,088,840	(2,253)	854,171	117,673	10,039	(560,691)	(445)	(9,496)	(14,857)	(24,798)	13,259,728
Use of Fund Balance	(750,700)	(13,000,000)	(1,100,000)		(535,000)					(1,635,000)	(420,000)					(15,805,700)
Net (Sources) / Uses	18,114	66,364	(324,673)	(153,819)	(3,204,899)	1,088,840	(2,253)	854,171	117,673	(1,624,961)	(980,691)	(445)	(9,496)	(14,857)	(24,798)	(2,545,972)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECONCILIATION OF SOURCES AND USES TO FORM 4404LGF
FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2023

	General Fund	Utilities	Community Services	Beach	Internal Services
Budget Sources	\$ 4,117,002	\$ 14,568,081	\$ 50,108,982	\$ 3,192,130	\$ 3,466,647
Deduct Investment Income	-	(41,688)	(40,008)	(11,400)	456
Deduct Non Operating Leases	-	-	(129,074)	-	
Deduct Capital Grants			(25,535,000)	-	
Add Central Services Allocation	1,887,589	-	-	-	
Form 4404 LGF Operating Sources	<u>\$ 6,004,591</u>	<u>\$ 14,526,393</u>	<u>\$ 24,404,900</u>	<u>\$ 3,180,730</u>	<u>\$ 3,467,103</u>
Budget Uses	<u>\$ 4,885,816</u>	<u>\$ 27,634,445</u>	<u>\$ 50,119,021</u>	<u>\$ 2,631,439</u>	<u>\$ 3,441,849</u>
Deducted Capital Expenditures	-	(15,588,700)	(28,041,700)	(485,000)	-
Deduct Debt Services	-	(643,135)	(390,862)	(6,365)	-
Add Depreciation	-	3,188,160	2,711,592	184,260	9,876
Add Central Services Allocation	1,887,589	-	-	-	-
Operating Uses per Form 4404LGF	<u>6,773,405</u>	<u>14,590,770</u>	<u>24,398,051</u>	<u>2,324,334</u>	<u>3,451,725</u>
Fund Balance, Beginning	6,032,689				
Fund Balance, Ending	5,263,875				

FY2022-23 FINAL BUDGET

CENTRAL SERVICES COST ALLOCATION PLAN

FY2022-23 Final Budget

Central Services Cost Allocation Plan

Board Policy 18.1.0, as amended by the Board of Trustees on January 12, 2022, establishes the framework for updating the District's Central Services Cost Allocation Plan in conjunction with the annual budget process.

The Central Services Cost Allocation Plan has been developed to equitably distribute general, overhead and administrative costs incurred by the District's General Fund in the course of supporting the operations of the District's Enterprise Funds, consistent with applicable provisions of Policy 18.1.0 related to allowable costs, allocation methodology and billing rates.

Historically, the General Fund administrative costs allocated to other funds through the annual Central Services Cost Allocation Plan have been limited to costs attributed to Finance/Accounting and Human Resources activities. Finance and Accounting provide support to District operations through budgeting, accounting, financial reporting, accounts payable processing, and cash management, while Human Resources provides direct support through recruitment, employment, training, benefits administration and payroll.

Updating the Central Services Cost Allocation Plan

Eligible costs to be allocated in the FY2022/23 fiscal year are based on the final General Fund budgets for Accounting (activity 120) - net of interest earnings revenue credited to the General Fund - and Human Resources (activity 150),

These costs are then, in turn, allocated to all District Funds/Department/Divisions as follows:

- Eighty percent (80%) of the eligible costs of the Accounting budget is allocated based on each Fund/Department/Division/Activity's percentage of District-wide budgeted non-personnel costs, exclusive of capital, debt and transfers. These would include Professional Services, Services and Supplies, Utilities, and Cost of Goods Sold.
- One-hundred percent (100%) of costs of the Human Resources budget plus twenty percent (20%) of the eligible costs of the Accounting budget are allocated based on each Fund/Department/Division/Activity's average percentage of District-wide full-time equivalent (FTE) positions, wages and benefits.
- The combined amounts of Central Services Overhead costs thus allocated to each Department/Division/Activity, represent the amounts budgeted as Central Services Overhead costs within each Fund/Department's budget.

Central Services Overhead Billing Rates

The annual Central Services Overhead billing rate for each Fund/Department is then calculated based on the budgeted overhead allocation as a percentage their respective personnel, and non-personnel budget (exclusive of capital and debt). Expressed as a percentage, this represents the overhead billing rate charged to each budgetary unit within that fund.

Monthly Central Services Overhead Charges

Prior to the close of each monthly accounting period, a Central Services Overhead charge will be recorded by applying the calculated overhead billing rate for each budgetary unit to the actual expenditures for the period (exclusive of capital and debt).

The total of the amount of Central Services Overhead charged to all applicable budgetary units for the accounting period will also be recorded in the General Fund as a credit to expenditures within the Accounting (activity 120) and Human Resources (activity 150) budgets, reflective of each activities share of recovered costs.

Year-end Adjustments to Central Services Overhead Charges

Board Policy 18.1.0 provides that the amount of Central Services Overhead charged out through the allocation plan shall not exceed the actual cost of the overhead incurred. For this reason, prior to the close of the last accounting period of the fiscal year, the cumulative amount of Central Services Charges posted for the fiscal year shall be compared to actual expenditures incurred by the Accounting and Human Resources activities.

To the extent that Central Services Overhead costs charged (and recovered) exceed the amount of eligible overhead costs actually expended, an adjustment will be included in the June Central Services Overhead charge to ensure that the total overhead charge is equal to the actual overhead expenditure for the fiscal year.

The attached schedule provides a summary of the FY2022/23 Central Services Overhead Cost Allocation Plan for FY2022-23, as reviewed and updated through the annual budget process, consistent with Board Policy 18.1.0.

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2023**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	26.9 9.88%	40.2 14.77%	31.1 11.41%	11.6 4.26%	9.2 3.37%	76.9 28.25%	22.7 8.34%	8.4 3.07%	2.2 0.81%	3.8 1.39%	24.0 8.80%	15.4 5.65%	272.4 100%
Budgeted Wages by Fund Allocation	\$ 2,834,422 15.93%	\$ 3,762,672 21.15%	\$ 1,517,656 8.53%	\$ 499,315 2.81%	\$ 513,736 2.89%	\$ 3,903,992 21.94%	\$ 1,298,284 7.30%	\$ 416,383 2.34%	\$ 131,667 0.74%	\$ 207,744 1.17%	\$ 1,086,308 6.11%	\$ 1,620,492 9.11%	\$ 17,792,671 100%
Budgeted Benefits by Fund Allocation	\$ 1,433,729 19.84%	\$ 1,891,017 26.17%	\$ 447,749 6.20%	\$ 162,201 2.24%	\$ 241,571 3.34%	\$ 1,331,762 18.43%	\$ 391,562 5.42%	\$ 115,788 1.60%	\$ 31,804 0.44%	\$ 80,217 1.11%	\$ 279,551 3.87%	\$ 819,935 11.35%	\$ 7,226,886 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,741,643 9.83%	\$ 4,982,010 28.11%	\$ 1,967,473 11.10%	\$ 614,972 3.47%	\$ 1,084,774 6.12%	\$ 3,783,438 21.35%	\$ 845,287 4.77%	\$ 506,553 2.86%	\$ 114,803 0.65%	\$ 79,986 0.45%	\$ 998,451 5.63%	\$ 1,001,422 5.65%	\$ 17,720,812 100%
Budgeted Accounting - Invest. Int.	\$ 1,335,992												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	105,044	300,479	118,664	37,091	65,426	228,190	50,982	30,552	6,924	4,824	60,219	60,399	\$ 1,068,794
Blended Allocation	15%	21%	9%	3%	3%	23%	7%	2%	1%	1%	6%	9%	100%
Budgeted Human Resources	\$ 1,026,449												
HR + 20% Accounting	\$ 1,293,647												
Based on Wages, Benefits & FTE	196,831	267,709	112,684	40,145	41,381	295,883	90,806	30,258	8,572	15,825	80,975	112,579	\$ 1,293,647
Central Services Cost Allocation	\$ 474,852	\$ 568,189	\$ 231,348	\$ 77,236	\$ 106,807	\$ 524,073	\$ 141,787	\$ 60,810	\$ 15,496	\$ 20,649	\$ 141,194		\$ 2,362,441
Annual Billing for Adopted Budget		\$ 568,189	\$ 231,348	\$ 77,236	\$ 106,807	\$ 524,073	\$ 141,787	\$ 60,810	\$ 15,496	\$ 20,649	\$ 141,194		\$ 1,887,589
Baseline budget													\$ 42,740,369
Overhead Rate for Charging vs Actuals		5.3%	5.9%	6.1%	5.8%	5.8%	5.6%	5.9%	5.6%	5.6%	6.0%		6.0%

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

By: Paul Navazio, Director of Finance

FY2022-23 FINAL BUDGET

FACILITY FEES

- Recreation Facility Fee
- Beach Facility Fee

FY2022-23 FACILITY FEES

Recreation Facility Fee Beach Facility Fee

As part of the annual budget process, the Board traditionally approves a resolution which outlines:

- The billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as
- Establishing the amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) to be collected.

Upon final approval, the District provides Washoe County Treasurer's Office with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

At its meeting of April 13, 2022, the Board of a Trustees took action (via Resolution 1891) to approve the Preliminary Report for Collection as well as setting of a public hearing for May 26, 2022 to consider final action of the Recreation and Beach Facility Fees for FY2022-23.

The Board also held a discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on April 13, 2022. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2022-23 Final Budget to include a Recreation Facility Fee of \$450 and a Beach Facility Fee of \$330 for FY2022-23.

Accordingly, Staff has prepared a Final FY2022/23 Budget that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Consistent with Board direction provided at the workshop on April 13, 2022, the Final FY2022-23 budget has been revised to reflect a Recreation Facility Fee of \$450 to be collected from all properties within the District to support planned expenditures within the Community Services Funds and the Beach Facility Fee of \$330 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2022-2023 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the Facility Fee to be assessed for Fiscal Year 2022-23 is summarized as follows:

- Recreation Facility Fee (All properties) \$450.00
- Beach Facility Fee (properties with Beach access) 330.00
- Total Combined Fee (properties with Beach access)* \$780.00

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2022-23 final budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$3,692,700		
Beach Facility Fee		\$2,556,840	
<i>Total Combined Revenues</i>			<i>\$6,249,540</i>

Punch Card Values –

- Pursuant to Ordinance 7, Punch Cards are valued at 1/5 (one-fifth) of the Annual Facility Fee.
- Under the FY 2022/23 Facility Fees Punch Card values would be set as follows:

	<i>Facility Fee</i>	<i>Punch Card Value</i>
<i>Recreation (No Beach Access)</i>	\$ 450	\$ 90
<i>Beach</i>	\$ 330	
<i>Combined (with Beach Access)</i>	<u>\$ 780</u>	<u>\$ 156</u>

FACILITY FEE ALLOCATION PER PARCEL

FINAL FY2022/23 Budget

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fee(s)
2022-23	92	310	48	450	145	184	1	330	780
2021-22	50	-	50	100	165	514	1	680	780
2020-21	215	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	215	440	50	705	85	39	1	125	830
2017-18	215	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	266	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	35	100	830
2013-14	239	277	214	730	63	-	37	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	98	-	17	115	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2022/23 FINAL BUDGET

Facility Fee Allocations	Facility Fee Revenues By Fund										
	320	330	340	350	360	370	380	Roll-up	390		
Facility Fee charged to # Parcels:	8,206	7,748	GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis	Total Comm. Svcs	Beach
Golf - Championship										-	
Golf - Mountain										-	
Facilities										-	
Diamond Peak Ski										-	
Youth & Family Programming										-	
Senior Programming										-	
Adult Programs										-	
Recreation Center Activities										-	
Comm. Services Administration	92						754,952			754,952	
Parks								-		-	
Tennis									-	-	
Beach		145								-	1,123,460
Per Parcel Operating Component	92	145	\$ -	\$ -	\$ -	\$ -	\$ 754,952	\$ -	\$ -	754,952	1,123,460
Per Parcel Capital Exp. Component	310	184	1,472,700	10,000	823,000	171,000		70,186		2,546,886	1,425,632
Per Parcel Debt Service Component	48	1	187,425	177,130	19,769	2,229		3,005	1,304	390,862	7,748
Total Facility Fee Per Parcel	\$ 450	\$ 330	\$ 1,660,125	\$ 187,130	\$ 842,769	\$ 173,229	\$ 754,952	\$ 73,191	\$ 1,304	\$ 3,692,700	\$ 2,556,840
										\$	6,249,540

Facility Fee - NO Beach Access	\$ 450
	\$ 330
Facility Fee - Beach Access	\$ 780

FY2022/23 FINAL BUDGET

PERSONNEL INFORMATION

- District Staffing Summary
- FY2022-23 Authorized Positions
- Salary Schedules (effective July 1, 2022)
 - Standard Salary Ranges
 - Union Salary Ranges
- Part-Time and Seasonal Hourly Positions (*with pay ranges*)

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
GENERAL MANAGER	FTYR	Contract	1.00
DIRECTOR OF ADMINISTRATIVE SERVICES	FTYR	40	1.00
DISTRICT CLERK	FTYR	33	1.00
DISTRICTWIDE COMMUNCTNS COORD	FTYR	29	1.00
DIRECTOR OF FINANCE	FTYR	42	1.00
CONTROLLER	FTYR	33	1.00
ACCOUNTANT	FTYR	25	2.00
COMMUNITY SVCS BUDGET ANALYST	FTYR	28	1.00
SR. ACCOUNTANT	FTYR	27	1.00
ACCOUNTS PAYABLE TECHNICIAN	FTYR	18	1.00
DISTRICT PURCHASING AND CONTRACT ADMINISTRATOR	FTYR	TBD	1.00
SR IT ANALYST	FTYR	28	1.00
DIR INFO SYSTEMS & TECHNOLOGY	FTYR	36	1.00
SOFTWARE SPECIALIST	FTYR	26	1.00
IT NETWORK ADMINISTRATOR	FTYR	26	1.00
IT TECHNICIAN	FTYR	22	2.00
DISTRICTWIDE REVENUE MANAGER	FTYR	28	1.00
REVENUE OFFICE SUPERVISOR	FTYR	24	1.00
DIR HUMAN RESOURCES	FTYR	38	1.00
HR/PAYROLL SPECIALIST	FTYR	25	1.00
TALENT ACQUISTION SPECIALIST	FTYR	25	1.00
SR. HR ANALYST/RISK MGMT	FTYR	28	1.00
RECEPTIONIST/SR ADMIN CLERK	FTYR	18	1.00
PAYROLL/BENEFITS COORDINATOR	FTYR	25	1.00
SAFETY SPECIALIST	FTYR	25	1.00
SPECIAL PROJECTS - INTERN - 2 days per mo	PT	n/g	0.09
DIRECTOR OF PUBLIC WORKS	FTYR	44	1.00
UTILITIES SUPERINTENDENT	FTYR	36	1.00
PUBLIC WORKS ADMIN SUPERVISOR	FTYR	25	1.00
PUBLIC WORKS ADMIN MANAGER	FTYR	32	1.00
CUSTOMER SERVICE REP I/II	FTYR	G3	2.00
UTILITIES ASSET MGMT TECHNICIAN	FTYR	G9	1.00
UTILITIES MAINT. SPECIALIST	FTYR	32	1.00
PUBLIC WORKS MAINTENANCE I	FTYR	G6	1.00
COLLECTION/DISTRIBUTION SUPV	FTYR	31	1.00
COLLECTION/DISTRIBUTION OP I	FTYR	G8	3.00
COLLECTION/DISTRIBUTION OP II	FTYR	G9	3.00
COLLECTION/DISTRIBUTION OP III	FTYR	G10	1.00
COLL/DIST ASST SUP OP III	FTYR	G11	1.00
DRIVER PUBLIC WORKS	PT	n/g	0.87
COMPLIANCE SUPRV/CHIEF INSPECT	FTYR	31	1.00
INSPECTOR II	FTYR	G9	1.00
SENIOR INSPECTOR	FTYR	G10	1.00
SR. ELECTRICIAN - INTSTUMENTATION TECH	FTYR	G11	1.00
ELECTRICIAN/INSTRUM TECH	FTYR	G9	1.00
METER TECHNICIAN II	FTYR	G8	1.00
SCADA/Sr. Electrician - Instrumentation Tech	FTYR	G11	1.00
WETLANDS HUNTING COORDINATOR	PT	n/g	0.35
WATER/WASTEWATER OPERATOR I	FTYR	G8	2.00
WATER/WASTEWATER OPERATOR II	FTYR	G9	2.00
WATER/WASTEWATER OPERATOR III	FTYR	G10	1.00
CHIEF CHEMIST	FTYR	31	1.00
LABORATORY ANALYST II	FTYR	G8	1.00
WATER/WASTEWATER SUPERVISOR	FTYR	31	1.00
ASST WTR/WW OPIII SUPV-WW LEAD	FTYR	G11	1.00
LEAD WW SUPERVISOR WATER	FTYR	G11	1.00
RESOURCE CONSERVATIONIST	FTYR	29	1.00

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
PUBLIC WORKS PROGRAM COORD II	FTYR	21	1.00
PUBLIC WORKS TECHNICIAN	FTYR	21	1.00
HHW and EWASTE TECHNICIAN	PT	n/g	0.50
DIR GOLF OPS/COMMUNITY SVCS	FTYR	40	1.00
1st ASSISTANT CHAMPIONSHIP	FTYR	18	1.00
SR. HEAD GOLF PROFESSIONAL	FTYR	27	1.00
OUTSIDE SERVICES SUPERVISOR	S	n/g	0.87
OUTSIDE SERVICES STAFF	S	n/g	3.76
GOLF SHOP STAFF	S	n/g	2.20
ASST GOLF PRO/TOURNAMENT COORD	SM	n/g	0.84
DISTRICT MERCHANDISER	FTYR	20	1.00
LEAD GOLF SHOP STAFF	S	n/g	1.69
STARTER/RANGER	S	n/g	2.83
TEACHING PROFESSIONAL	S	n/g	0.15
GROUNDS SUPERINT. GOLF COURSES	FTYR	33	1.00
ASSISTANT SUPERINTENDANT	FTYR	24	1.00
MAINTENANCE	FTYR	18	1.00
MAINTENANCE GROUNDS WORKER	S	n/g	9.45
IRRIGATION TECHNICIAN	S	n/g	1.37
MOUNTAIN COURSE ASSISTANT SUPERINTENDANT	FTYR	23	1.00
DIRECTOR OF FOOD AND BEVERAGE	FTYR	33	1.00
FOOD & BEVERAGE ASST. MANAGER	FTYR	21	1.00
EXECUTIVE CHEF	FTYR	25	1.00
SOUS CHEF	FTYR	21	1.00
COOK	S	n/g	5.69
PREP COOK	S	n/g	1.08
DISHWASHER	S	n/g	0.68
BARTENDER	S	n/g	1.43
SERVER	S	n/g	1.80
BUSSER	S	n/g	0.83
GRILLE HOST	S	n/g	0.60
FOOD COURT CASHIER	S	n/g	3.01
BAR CART ATTENDANT	S	n/g	0.89
FOOD & BEVERAGE CASHIER	S	n/g	1.26
EVENT COORDINATOR	FTYR	20	1.00
SNOWFLAKE SUPERVISOR	S	n/g	0.50
BANQUET BAR CAPTAIN	PT	n/g	0.31
BANQUET BARTENDER	PT	n/g	0.05
BANQUET SERVER	PT	n/g	0.58
BANQUET CAPTAIN	PT	n/g	0.77
BANQUET COOK	PT	n/g	0.77
BANQUET DISHWASHER	PT	n/g	0.48
BANQUET CHEF	FTYR	21	1.00
CHATEAU RECEPTIONIST	PT	n/g	0.60
FACILITY OPERATIONS LEAD	FTYR	16	1.00
FACILITIES OPERATIONS ASSISTANT	PT	n/g	0.19
SALES & EVENT COORDINATOR	FTYR	23	1.00
SKI RESORT GENERAL MANAGER	FTYR	38	1.00
MOUNTAIN OPERATIONS MANAGER	FTYR	31	1.00
RECEPTIONIST/SR ADMIN CLERK	FTYR	18	2.00
LIFT TECHNICIAN	FTYR	19	1.00
LIFT MANAGER	FTYR	26	1.00
LIFT MAINTENANCE TECHNICIAN	FTYR	21	2.00
LEAD LIFT OPERATOR	S	n/g	0.50
LIFT OPERATOR X TICKET CHECKER	S	n/g	7.12
ASSISTANT LIFT MANAGER	FTYR	24	1.00
LIFT MAINTENANCE LABORER	S	n/g	0.50

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
SNOWMAKER I/II/III	S	n/g	2.42
SLOPE MAINTENANCE MANAGER	FTYR	26	1.00
ASSISTANT SLOPE MAINTENANCE MANAGER	FTYR	24	1.00
SNOWMAKING CREW LEADER	S	n/g	0.17
GROOMING CREW LEADER	S	n/g	0.27
GROOMER I/II/III	S	n/g	1.62
TERRAIN PARK ATTENDANT	S	n/g	1.15
MOUNTAIN MAINTENANCE WORKER	S	n/g	1.74
BASE OPERATIONS MANAGER	FTYR	26	1.00
BASE OPERATIONS SUPERVISOR	S	n/g	0.50
MAINTENANCE - PROPERTY OPERATIONS	S	n/g	1.10
TRAM DRIVER	S	n/g	0.54
SHUTTLE/TRAM DRIVER	S	n/g	0.88
PARKING ATTENDANT	S	n/g	1.57
SKI PATROL DIRECTOR	SM	n/g	0.83
SKI PATROLLER	S	n/g	3.02
DISPATCHER	S	n/g	0.56
ASSISTANT SKI PATROL DIRECTOR	S	n/g	0.41
ASSISTANT DIRECTOR OF SKIERS SERVICES	SM	n/g	0.66
DIRECTOR OF SKIER SERVICES	SM	n/g	0.66
SKI/SNOWBOARD SUPERVISOR	S	n/g	0.85
SKI/SNOWBOARD INSTRUCTOR	S	n/g	4.84
MARKETING MANAGER	FTYR	27	1.00
MARKETING COORDINATOR	FTYR	19	1.00
MKTG VIDEO/PHOTO PROD COORD	PT	n/g	0.50
RENTAL SHOP SUPERVISOR	SM	n/g	0.58
ASST. RENTAL SHOP MANAGER	S	n/g	0.51
HYATT SHOP STAFF	S	n/g	1.17
RENTAL TECHNICIAN/Cashier	S	n/g	2.60
LEAD HYATT SHOP STAFF	S	n/g	0.48
LEAD RENTAL TECHNICIAN	S	n/g	1.25
RENTAL ATTENDANT	S	n/g	0.58
CSC SUPERVISOR	S	n/g	0.85
CSC INSTRUCTOR	S	n/g	3.22
JR. CSC INSTRUCTOR	S	n/g	2.07
CSC GUEST SERVICES	S	n/g	1.44
CSC LEAD GUEST SERVICES	S	n/g	0.85
CSC RENTAL TECHNICIAN	S	n/g	0.46
REVENUE SAFE CLERK	FTYR	18	1.00
TICKET OFFICE SUPERVISOR	S	n/g	0.49
LEAD CASHIER	S	n/g	1.06
CASHIER	S	n/g	1.62
REVENUE OFFICE TECHNICIAN	S	n/g	1.15
MOUNTAIN HOST	S	n/g	1.06
PRIVATE REQUEST RATE	S	n/g	0.37
LEAD BEACH HOST	S	n/g	0.48
BEACH HOST	S	n/g	3.43
BEACH AMBASSADOR	S	n/g	1.34
PARK SUPERINTENDENT	FTYR	30	1.00
PARKS SUPERVISOR	FTYR	20	1.00
PARKS CREW SUPERVISOR	FTYR	18	1.00
SENIOR MAINTENANCE WORKER	S	n/g	8.36
MAINTENANCE WORKER	S	n/g	2.54
IRRIGATION TECHNICIAN	FTYR	25	1.00
PARKS ADMINISTRATIVE ASSISTANT	S	n/g	0.84
HEAD TENNIS/PICKLEBALL PRO	S	n/g	0.12
TENNIS AND PICKLEBALL CENTER SUPERVISOR	S	n/g	0.59

2022 - 2023 Authorized Positions

Job Title	Class	Grade	FTE
TENNIS HOST	S	n/g	0.87
TENNIS COURT WASHER	S	n/g	0.03
TENNIS/PICKLEBALL INSTRUCTOR	S	n/g	0.17
PARKS & RECREATION CENTER MGR	FTYR	24	1.00
REC COR-FITNESS HLTH&WELLNESS	FTYR	20	1.00
RECREATION SUPERVISOR-AQUATICS	FTYR	22	1.00
RECREATION SUPERVISOR-SENIORS	FTYR	22	1.00
RECREATION SUPERVISOR-SPORTS	FTYR	22	1.00
SR. PARKS & RECREATION CLERK	FTYR	18	2.00
ASSISTANT PARKS & RECREATION CLERK	PT	n/g	4.62
PARKS & RECREATION CLERK II	FTYR	16	1.00
SENIOR RECREATION LEADER	PT	n/g	0.50
SENIOR RECREATION LEADER	PT	n/g	0.51
BUS DRIVER RECREATION	PT	n/g	0.99
SPORTS SITE SUPERVISOR	PT	n/g	0.23
YOUTH SPORTS OFFICIAL	PT	n/g	0.02
SENIOR CHILD CARE LEADER	PT	n/g	0.30
CHILD CARE LEADER	PT	n/g	0.71
FITNESS FACILITY ROVER	PT	n/g	1.63
FITNESS INSTRUCTOR	PT	n/g	0.50
SENIOR FITNESS INSTRUCTOR	PT	n/g	0.38
AQUACISE INSTRUCTOR	PT	n/g	0.25
SUPERINTENDENT OF PARKS & RECREATION	FTYR	32	1.00
PARKS & REC ADMIN SPECIALIST	FTYR	18	1.00
AQUATICS ASSISTANT	FTYR	17	1.00
LEAD LIFEGUARD	PT	n/g	1.13
LIFEGUARD	PT	n/g	7.46
SWIM INSTRUCTOR	PT	n/g	1.42
AQUATICS MAINTENANCE SPECIALIST	FTYR	17	1.00
SWIM COACH	PT	n/g	0.74
REC SUPV-OPS & COMNTY PROGRMG	FTYR	22	1.00
FLEET SUPERINTENDENT	FTYR	32	1.00
MECHANIC II	FTYR	G9	3.00
MECHANIC II CERTIFIED	FTYR	G9	2.00
ASSISTANT MECHANIC	FTYR	G5	1.00
ENGINEERING MANAGER	FTYR	41	1.00
PRINCIPAL ENGINEER	FTYR	38	1.00
ASSOCIATE ENGINEER	FTYR	32	1.00
DISTRICT PROJECT MANAGER	FTYR	34	1.00
PUBLIC WORKS CONTRACT ADMINSTR II	FTYR	25	1.00
BUILDINGS SUPERINTENDENT	FTYR	29	1.00
ASSISTANT BUILDINGS SUPT	FTYR	24	1.00
BUILDINGS MAINTENANCE II	FTYR	G6	2.00
BUILDINGS MAINT III-ELECTRICAL	FTYR	G7	1.00
TOTAL			270.87

FTE - Full Time Equivalent (2080 hours)
 FTYR - Full Time Year Round
 PT - Part Time
 SM - Seasonal Manager
 S - Seasonal
 n/g - No Salary Grade

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2022

*Top of Ranges Increased 9.4%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$21.02	\$25.22	\$29.43	\$1,682	\$2,018	\$2,354	\$43,722	\$52,467	\$61,211
17	\$22.07	\$26.48	\$30.89	\$1,765	\$2,118	\$2,472	\$45,900	\$55,081	\$64,261
18	\$23.18	\$27.81	\$32.45	\$1,854	\$2,225	\$2,596	\$48,209	\$57,850	\$67,492
19	\$24.33	\$29.20	\$34.07	\$1,947	\$2,336	\$2,725	\$50,614	\$60,737	\$70,860
20	\$25.54	\$30.65	\$35.76	\$2,044	\$2,452	\$2,861	\$53,133	\$63,760	\$74,387
21	\$26.83	\$32.19	\$37.56	\$2,146	\$2,575	\$3,005	\$55,799	\$66,959	\$78,119
22	\$28.17	\$33.80	\$39.44	\$2,254	\$2,704	\$3,155	\$58,595	\$70,314	\$82,032
23	\$29.57	\$35.48	\$41.40	\$2,366	\$2,839	\$3,312	\$61,504	\$73,805	\$86,106
24	\$31.05	\$37.26	\$43.48	\$2,484	\$2,981	\$3,478	\$64,592	\$77,511	\$90,429
25	\$32.61	\$39.13	\$45.65	\$2,609	\$3,130	\$3,652	\$67,827	\$81,392	\$94,957
26	\$34.24	\$41.09	\$47.94	\$2,739	\$3,287	\$3,835	\$71,224	\$85,469	\$99,713
27	\$35.95	\$43.13	\$50.32	\$2,876	\$3,451	\$4,026	\$74,767	\$89,721	\$104,674
28	\$37.74	\$45.29	\$52.84	\$3,019	\$3,623	\$4,227	\$78,505	\$94,207	\$109,908
29	\$39.63	\$47.56	\$55.49	\$3,171	\$3,805	\$4,439	\$82,439	\$98,927	\$115,414
30	\$41.61	\$49.93	\$58.26	\$3,329	\$3,995	\$4,660	\$86,551	\$103,861	\$121,171
31	\$43.70	\$52.44	\$61.18	\$3,496	\$4,195	\$4,894	\$90,891	\$109,069	\$127,247
32	\$45.88	\$55.05	\$64.23	\$3,670	\$4,404	\$5,138	\$95,426	\$114,511	\$133,596
33	\$48.18	\$57.81	\$67.45	\$3,854	\$4,625	\$5,396	\$100,204	\$120,245	\$140,286
34	\$50.59	\$60.71	\$70.83	\$4,047	\$4,857	\$5,666	\$105,227	\$126,272	\$147,317
35	\$53.11	\$63.74	\$74.36	\$4,249	\$5,099	\$5,949	\$110,476	\$132,572	\$154,667
36	\$55.76	\$66.92	\$78.07	\$4,461	\$5,353	\$6,245	\$115,987	\$139,184	\$162,381
37	\$58.56	\$70.27	\$81.98	\$4,685	\$5,622	\$6,559	\$121,805	\$146,166	\$170,527
38	\$61.48	\$73.78	\$86.08	\$4,919	\$5,902	\$6,886	\$127,884	\$153,461	\$179,038
39	\$64.56	\$77.47	\$90.39	\$5,165	\$6,198	\$7,231	\$134,288	\$161,146	\$188,003
40	\$67.79	\$81.35	\$94.90	\$5,423	\$6,508	\$7,592	\$141,001	\$169,201	\$197,401
41	\$71.17	\$85.41	\$99.64	\$5,694	\$6,833	\$7,971	\$148,039	\$177,647	\$207,254
42	\$74.74	\$89.68	\$104.63	\$5,979	\$7,175	\$8,370	\$155,451	\$186,541	\$217,631
43	\$78.48	\$94.17	\$109.87	\$6,278	\$7,534	\$8,790	\$163,236	\$195,883	\$228,530
44	\$82.39	\$98.87	\$115.35	\$6,592	\$7,910	\$9,228	\$171,379	\$205,655	\$239,931
45	\$86.51	\$103.81	\$121.12	\$6,921	\$8,305	\$9,689	\$179,945	\$215,934	\$251,923

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2022

Uncertified Scale

*Top of Ranges Increased 9.4%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$22.43	\$26.92	\$31.41	\$1,795	\$2,154	\$2,513	\$46,661	\$55,994	\$65,326
G4	\$23.58	\$28.29	\$33.01	\$1,886	\$2,263	\$2,641	\$49,040	\$58,848	\$68,656
G5	\$24.75	\$29.70	\$34.65	\$1,980	\$2,376	\$2,772	\$51,487	\$61,785	\$72,082
G6	\$25.60	\$30.72	\$35.84	\$2,048	\$2,458	\$2,868	\$53,254	\$63,905	\$74,556
G7	\$28.42	\$34.11	\$39.79	\$2,274	\$2,728	\$3,183	\$59,117	\$70,940	\$82,763
G8	\$31.15	\$37.38	\$43.61	\$2,492	\$2,990	\$3,489	\$64,792	\$77,751	\$90,709
G9	\$33.98	\$40.78	\$47.58	\$2,719	\$3,263	\$3,806	\$70,689	\$84,826	\$98,964
G10	\$36.75	\$44.11	\$51.46	\$2,940	\$3,528	\$4,116	\$76,449	\$91,739	\$107,029
G11	\$39.53	\$47.44	\$55.34	\$3,163	\$3,795	\$4,428	\$82,226	\$98,672	\$115,117
G12	\$42.33	\$50.80	\$59.27	\$3,387	\$4,064	\$4,741	\$88,055	\$105,666	\$123,277

2022 - 2023 Part Time and Seasonal Wage Ranges

Job Title	Class	Hourly Pay Range * (unless otherwise specified)
AQUACISE INSTRUCTOR	PT	\$30/HR
ASSISTANT DIRECTOR OF SKIIEER SERVICES	SM	\$5,427/MO
ASSISTANT PARKS & RECREATION CLERK	PT	Wage range = \$15 - \$18
ASSISTANT SKI PATROL DIRECTOR	S	Wage range = \$24 - \$26
ASST GOLF PRO/TOURNAMENT COORD	SM	\$3,200/MO
ASST. RENTAL SHOP MANAGER	S	Wage range = \$19 - \$22
BANQUET BAR CAPTAIN	PT	\$10.50/HR
BANQUET BARTENDER	PT	\$10.50/HR
BANQUET CAPTAIN	PT	\$10.50/HR
BANQUET COOK	PT	Wage range = \$17 - \$20
BANQUET DISHWASHER	PT	Wage range = \$17 - \$20
BANQUET SERVER	PT	\$10.50/HR
BAR CART ATTENDANT	S	Wage range = \$15 - \$17
BARTENDER	S	Wage range = \$15 - \$17
BASE OPERATIONS SUPERVISOR	S	Wage range = \$17 - \$20
BEACH AMBASSADOR	S	Wage range = \$14 - \$16
BEACH HOST	S	Wage range = \$17 - \$19
BUS DRIVER RECREATION	PT	Wage range = \$18 - \$20
BUSSER	S	Wage range = \$15 - \$17
CASHIER	S	Wage range = \$17 - \$19
CHATEAU RECEPTIONIST	PT	Wage range = \$16 - \$18
CHILD CARE LEADER	PT	Wage range = \$15 - \$18
COOK	S	Wage range = \$17 - \$20
CSC GUEST SERVICES	S	Wage range = \$17 - \$20
CSC INSTRUCTOR	S	Wage range = \$17 - \$20
CSC LEAD GUEST SERVICES	S	Wage range = \$18 - \$21
CSC RENTAL TECHNICIAN	S	Wage range = \$17 - \$20
CSC SUSPERSOR	S	Wage range = \$19 - \$22
DIRECTOR OF SKIER SERVICES	SM	\$6,776/MO
DISHWASHER	S	Wage range = \$17 - \$18
DISPATCHER	S	Wage range = \$17 - \$18
DRIVER PUBLIC WORKS	PT	Wage range = \$26 - \$29
FACILITIES OPERATIONS ASSITANT	PT	Wage range = \$15 - \$18
FITNESS FACILITY ROVER	PT	Wage range = \$15 - \$18
FITNESS INSTRUCTOR	PT	\$36.50/HR
FOOD & BEVERAGE CASHIER	S	Wage range = \$15 - \$17
FOOD COURT CASHIER	S	Wage range = \$15 - \$17
GOLF SHOP STAFF	S	Wage range = \$14-\$15
GRILLE HOST	S	Wage range = \$15 - \$17
GROOMER I/II/III	S	Wage range = \$19 - \$22
GROOMING CREW LEADER	S	Wage range = \$18 - \$20
HEAD TENNIS/PICKLEBALL PRO	S	Commissioned only
HHW and EWASTE TECHNICIAN	PT	Wage range = \$19 - \$21
HYATT SHOP STAFF	S	Wage range = \$17 - \$20
IRRIGATION TECHNICIAN	S	Wage range = \$17-\$50
JR. CSC INSTRUCTOR	S	Wage range = \$12 - \$13
LEAD BEACH HOST	S	Wage range = \$19 - \$21
LEAD CASHIER	S	Wage range = \$18 - \$20
LEAD GOLF SHOP STAFF	S	Wage range = \$15 - \$17
LEAD HYATT SHOP STAFF	S	Wage range = \$17 - \$20
LEAD LIFEGUARD	PT	Wage range = \$17.50 - \$20.00
LEAD LIFT OPERATOR	S	Wage range = \$18 - \$19
LEAD RENTAL TECHNICIAN	S	Wage range = \$17 - \$20
LIFEGUARD	PT	Wage range = \$15 - \$17

2022 - 2023 Part Time and Seasonal Wage Ranges

Job Title	Class	Hourly Pay Range * (unless otherwise specified)
LIFT MAINTENANCE LABORER	S	Wage range = \$16 - \$18
LIFT OPERATOR X TICKET CHECKER	S	Wage range = \$17 - \$18
MAINTENANCE - PROPERTY OPERATIONS	S	Wage range = \$17 - \$20
MAINTENANCE GROUNDS WORKER	S	Wage range = \$17-\$22
MAINTENANCE WORKER	S	Wage range = \$16 - \$18
MKTG VIDEO/PHOTO PROD COORD	PT	Wage range = \$24 - \$28
MOUNTAIN HOST	S	Wage range = \$17 - \$19
MOUNTAIN MAINTENANCE WORKER	S	Wage range = \$19 - \$22
OUTSIDE SERVICES STAFF	S	Wage range = \$12-\$13
OUTSIDE SERVICES SUPERVISOR	S	Wage range = \$14-\$15
PARKING ATTENDANT	S	Wage range = \$12 - \$18
PARKS ADMINISTRATIVE ASSISTANT	S	Wage range = \$16 - \$20
PREP COOK	S	Wage range = \$15 - \$20
PRIVATE REQUEST RATE	S	\$30/HR
RENTAL ATTENDANT	S	Wage range = \$12 - \$14
RENTAL SHOP SUPERVISOR	SM	\$4,361/MO
RENTAL TECHNICIAN/Cashier	S	Wage range = \$17 - \$20
REVENUE OFFICE TECHNICIAN	S	Wage range = \$17 - \$19
SENIOR CHILD CARE LEADER	PT	Wage range = \$15 - \$18
SENIOR FITNESS INSTRUCTOR	PT	\$39/HR
SENIOR MAINTENANCE WORKER	S	Wage range = \$18 - \$20
SENIOR RECREATION LEADER	PT	Wage range = \$18 - \$20
SENIOR RECREATION LEADER	PT	Wage range = \$18 - \$20
SERVER	S	Wage range = \$15 - \$17
SHUTTLE/TRAM DRIVER	S	Wage range = \$22 - \$30
SKI PATROL DIRECTOR	SM	\$4,445/MO
SKI PATROLLER	S	Wage range = \$19 - \$22
SKI/SNOWBOARD INSTRUCTOR	S	Wage range = \$19 - \$22
SKI/SNOWBOARD SUPERVISOR	S	Wage range = \$20 - \$24
SNOWFLAKE SUPERVISOR	S	Wage range = \$19 - \$20
SNOWMAKER I/II/III	S	Wage range = \$18 - \$20
SNOWMAKING CREW LEADER	S	Wage range = \$17 - \$18
SPECIAL PROJECTS - INTERN - 2 days per mo	PT	Wage range = \$14 - \$16
SPORTS SITE SUPERVISOR	PT	Wage range = \$15 - \$18
STARTER/RANGER	S	Wage range = \$13-\$14
SWIM COACH	PT	Wage range = \$18 - \$20
SWIM INSTRUCTOR	PT	Wage range = \$14 - \$19
TEACHING PROFESSIONAL	S	Commission
TENNIS AND PICKLEBALL CENTER SUPERVISOR	S	Wage range = \$19 - \$22
TENNIS COURT WASHER	S	Wage range = \$11 - \$12
TENNIS HOST	S	Wage range = \$12 - \$14
TENNIS/PICKLEBALL INSTRUCTOR	S	Wage range = \$16 - \$18
TERRAIN PARK ATTENDANT	S	Wage range = \$19 - \$22
TICKET OFFICE SUPERVISOR	S	Wage range = \$19 - \$22
TRAM DRIVER	S	Wage range = \$17 - \$20
WETLANDS HUNTING COORDINATOR	PT	\$21.99/HR
YOUTH SPORTS OFFICIAL	PT	\$15/HR

* *Note: Pay Ranges are presented for information purposes; Resolution 1480 provides that the General Manager has authority to establish temporary, seasonal and part-time positions, and the wages and terms of employment thereof, subject to general personnel and budgetary guidelines, Board Policies and union contracts.*

FY2022/23 FINAL BUDGET

**STATE OF NEVADA
BUDGET FORM 4404LGF**



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
893 Southwood Boulevard
Incline Village Nevada, 89451

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Incline Village General Improvement District herewith submits the tentative budget for the
fiscal year ending June 30, 2023

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,008,289

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 13 If the final computation requires, the tax rate will be
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 6,773,405 and
4 proprietary funds with estimated expenses of \$ 44,844,836

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Paul Navazio
(Print Name)
Director of Finance
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed:

Dated:

Phone:

Approval signature lines for the governing board.

SCHEDULED PUBLIC HEARING:
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time: 5/26/22 6:00 PM

Publication Date: May 13 & May 20, 2022

Place: 893 Southwood Blvd, Incline Village NV 89451

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/21	ESTIMATED CURRENT YEAR YEAR 06/30/22	BUDGET YEAR YEAR 06/30/23
General Government	40.8	40.7	43.4
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	182.2	190.2	187.3
Community Support			
TOTAL GENERAL GOVERNMENT	223.0	230.9	
Utilities	35.2	37.5	40.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	258.2	268.4	270.9

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	1,817,882,343	1,902,632,649	1,967,556,463
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	1,817,882,343	1,902,632,649	1,967,556,463
TAX RATE			
General Fund	0.1311	0.1328	0.1296
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1311	0.1328	0.1296

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Incline Village General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2022-2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.1249	1,967,556,463	2,457,478	0.1249	2,457,478	540,860	1,916,618
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0047	1,967,556,463	91,671	0.0047	91,671	-	91,671
M. SUBTOTAL A, C, L	0.1296	1,967,556,463	2,549,149	0.1296	2,549,149	540,860	2,008,289
N. Debt							
O. TOTAL M AND N							2,008,289

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	101,209	43,593	55,528	55,312
Employee Benefits	21,329	22,495	31,091	31,289
Services and Supplies	442,712	557,952	697,252	735,523
Contingency	-	-	100,000	100,000
Transfers Out			100,000	-
Subtotal General Administration	565,250	624,040	983,871	922,124
General Manager				
Salaries and Wages	260,346	332,644	423,714	428,796
Employee Benefits	118,331	144,363	199,531	203,528
Services and Supplies	18,879	46,502	58,112	57,027
Subtotal General Manager	397,556	523,508	681,357	689,351
Trustees				
Salaries and Wages	105,084	70,658	90,002	93,582
Employee Benefits	33,542	23,280	32,176	33,896
Services and Supplies	5,096	90,592	113,210	108,840
Subtotal Trustees	143,722	184,530	235,388	236,318
Accounting				
Salaries and Wages	550,351	654,160	833,254	832,534
Employee Benefits	253,759	303,335	419,255	423,009
Services and Supplies	56,836	64,894	81,095	79,865
Subtotal Accounting	860,946	1,022,388	1,333,604	1,335,408
Information Services & Technology				
Salaries and Wages	421,640	444,649	566,384	567,613
Employee Benefits	206,407	212,616	293,868	296,900
Services and Supplies	312,877	392,259	509,691	504,809
Subtotal Information Services	940,924	1,049,524	1,369,943	1,369,322
Risk Management				
Salaries and Wages	83,270	81,974	104,417	104,653
Employee Benefits	43,628	37,402	51,695	52,237
Services and Supplies	10,417	21,886	27,350	26,400
Subtotal Human Resources	137,315	141,262	183,462	183,290
Human Resources				
Salaries and Wages	420,291	478,343	609,303	610,628
Employee Benefits	222,245	224,413	310,173	313,450
Services and Supplies	22,551	74,487	93,084	88,569
Subtotal Human Resources	665,087	777,244	1,012,560	1,012,647
Healthly & Wellness				
Salaries and Wages	10,870	30,782	39,209	39,292
Employee Benefits	4,377	18,467	25,524	25,720
Services and Supplies	971	18,025	22,525	21,210
Subtotal Health & Wellness	16,218	67,273	87,258	86,222
Communications				
Salaries and Wages	94,665	86,066	109,629	109,883
Employee Benefits	54,106	40,894	56,522	57,140
Services and Supplies	16,880	111,186	138,945	138,700
Subtotal Communications	165,651	238,146	305,096	305,723
Capital Outlay				
General Government	92,485	32,500	418,000	633,000
Information Services & Technology	36,040	242,500	-	-
Human Services	237,353	154,085	-	-
Subtotal Capital Outlay	365,878	429,085	418,000	633,000
FUNCTION SUBTOTAL	4,258,547	5,057,000	6,610,539	6,773,405

Incline Village General Improvement District
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,214,950			
Mountain Golf Course	809,745			
Facilities (Chateau & Aspen Grove)	790,683			
Ski	10,206,918			
Community Programming	1,014,837			
Parks	22,350			
Tennis	156,631			
Recreation Administration	(123,602)			
Subtotal Chargesd for Services	16,092,512			
Facility Fee				
Championship Golf Course	33,019			
Mountain Golf Course	222,882			
Facilities (Chateau & Aspen Grove)	41,275			
Ski	(1,650,784)			
Community Programming	1,229,835			
Parks	734,600			
Tennis	115,555			
Recreation Administration	1,009,230			
Subtotal Facility Fees	1,735,612			
Other miscellaneous				
Operating Grants	17,000			
Investment income	4,471			
Sale of Assets	52,250			
Interfund services (green spaces)	91,769			
Intergovernmental (IV high school fields)	36,997			
Miscellaneous other & Cell Tower Leases	119,697			
Capital Grants	-			
Insurance proceeds	-			
Subtotal Other Miscellaneous	322,184			
Subtotal	18,150,308			
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	-			
BEGINNING FUND BALANCE	15,280,913			
Prior Period Adjustments	(1,637,400)			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	13,643,513			
TOTAL AVAILABLE RESOURCES	31,793,821			

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,170,676			
Employee Benefits	349,938			
Services and Supplies	1,821,891			
Capital Outlay	-			
Subtotal Championship Golf Course	3,342,505			
Mountain Golf Course				
Salaries and Wages	346,777			
Employee Benefits	112,455			
Services and Supplies	554,768			
Capital Outlay	-			
Subtotal Mountain Golf Course	1,014,000			
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	329,647			
Employee Benefits	155,209			
Services and Supplies	520,861			
Capital Outlay	-			
Subtotal Facilities	1,005,717			
Ski				
Salaries and Wages	2,740,266			
Employee Benefits	902,189			
Services and Supplies	2,961,304			
Capital Outlay	-			
Subtotal Ski	6,603,759			
Community Programming (including Rec Center)				
Salaries and Wages	966,114			
Employee Benefits	274,637			
Services and Supplies	697,660			
Capital Outlay	-			
Subtotal Community Programming	1,938,411			
Parks				
Salaries and Wages	317,963			
Employee Benefits	76,041			
Services and Supplies	364,175			
Capital Outlay	-			
Subtotal Parks	758,179			
Tennis				
Salaries and Wages	129,469			
Employee Benefits	22,018			
Services and Supplies	97,573			
Capital Outlay	-			
Subtotal Tennis	249,060			
Community Services Administration				
Salaries and Wages	158,671			
Employee Benefits	50,263			
Services and Supplies	168,622			
Capital Outlay	-			
Subtotal Comm. Serv. Administration	377,556			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal Debt Service	-			
Subtotal - Comm. Services Expenditures	15,289,187			
Transfers Out	537,835			
Transfers Out	-			
ENDING FUND BALANCE	15,966,799			
TOTAL COMMITMENTS & FUND BALANCE	31,793,821			

Incline Village General Improvement District

Community Services Special Revenue Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services	839,405			
Facility Fees	648,974			
Investment income	635			
Sales of capital assets	-			
Capital Grants	-			
Subtotal	1,489,014	-		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
BEGINNING FUND BALANCE	2,591,632			
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	2,591,632			
TOTAL RESOURCES	4,080,646	-	-	-
EXPENDITURES				
Salaries and Wages	800,751			
Employee Benefits	198,994			
Services and Supplies	700,677			
Capital Outlay	-			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal	1,700,422	-		
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-		
Transfers Out (Schedule T)	-	-		
ENDING FUND BALANCE	2,380,224	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	4,080,646	-	-	-

Incline Village General Improvement District

Beach Special Revenue Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Sale of assets	1,500			
Capital Grants	88,505			
Facility Fee	536,571			
Subtotal	626,576	-		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
Transfers designated from Facility Fees	537,835			
Transfers from operating resources	-			
BEGINNING FUND BALANCE	-			
Prior Period Adjustment(s)	1,637,400			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	1,637,400			-
TOTAL RESOURCES	2,801,811	-	-	-
EXPENDITURES				
Championship Golf	860,893			
Mountain Golf	127,365			
Facilities	23,762			
Ski	439,610			
Comm. Programming	340,112			
Parks	236,472			
Tennis	872,040			
Comm. Services Admin	7,000			
Subtotal	2,907,254	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	(105,443)			
TOTAL COMMITMENTS & FUND BALANCE	2,801,811	-	-	-

Incline Village General Improvement District

Community Services Capital Projects Fund

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Facility Fees	3,196,016			
Subtotal	3,196,016	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-			
Transfers designated from Facility Fees	-			
Transfers from operating resources	-			
BEGINNING FUND BALANCE	-	-		
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	-	-		
TOTAL RESOURCES	3,196,016	-	-	-
EXPENDITURES				
Beach	1,245,205			
Subtotal	1,245,205	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-			
ENDING FUND BALANCE	1,950,811	-		-
TOTAL COMMITMENTS & FUND BALANCE	3,196,016	-	-	-

Incline Village General Improvement District

Beach Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	362,075			
Interest	21,097			
Fiscal Agent Charges	-			
Reserves - increase or (decrease)				
Other (Specify)	-			
Subtotal	383,172	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	29,576			-
TOTAL COMMITMENTS & FUND BALANCE	412,748	-	-	-

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	5,925			
Interest	345			
Fiscal Agent Charges	-			
Reserves - increase or (decrease)				
Other (Specify)	-			
Subtotal	6,270	-	-	-
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	1,450			-
TOTAL COMMITMENTS & FUND BALANCE	7,720	-	-	-

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,870,917	12,571,846	14,652,729	14,289,893
Operating Grants	-	13,163	-	-
Intergovernmental (Tahoe Water Suppliers Assoc)	-	-	156,500	160,000
Interfund (Snow removal & work orders)	-	131,497	80,000	76,500
Total Operating Revenue	12,870,917	12,716,506	14,889,229	14,526,393
OPERATING EXPENSE				
Salaries & Wages	4,201,417	2,676,655	3,739,248	3,762,672
Employee Benefits		1,343,054	1,866,334	1,891,008
Cost of good sold	7,125	7,895	-	-
Services & Supplies	2,030,189	1,918,358	3,620,999	3,733,100
Utilities	815,167	917,999	958,691	958,691
Legal & Audit/Professional Fees	227,259	139,147	167,050	167,050
Central Services Costs	356,440	447,540	551,278	568,189
Defensible Space	100,000	100,000	100,000	100,000
Insurance	197,331	211,382	221,900	221,900
Depreciation/Amortization	3,264,581	3,682,900	3,188,160	3,188,160
Total Operating Expense	11,199,509	11,444,930	14,413,660	14,590,770
Operating Income or (Loss)	1,671,408	1,271,576	475,569	(64,377)
NONOPERATING REVENUES				
Interest Earned	33,681	17,150	41,688	41,688
Property Taxes	-	-	-	-
Funded Cap Reserve	-	-	-	-
Capital Grants	-	-	-	-
Sales of Capital Assets	(153,379)	9,096	-	-
Total Nonoperating Revenues	(119,698)	26,246	41,688	41,688
NONOPERATING EXPENSES				
Interest Expense	96,914	89,291	73,728	73,728
Total Nonoperating Expenses	96,914	89,291	73,728	73,728
Net Income before Operating Transfers				
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	1,454,796	1,208,531	443,529	(96,417)

Incline Village General Improvement District
(Local Government)
SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,786,845	12,571,846	14,652,729	14,289,893
Receipts from interfund services	-	131,497	236,500	236,500
Receipts from operating grants	-	13,163	-	-
Payments to and for employees	(4,311,872)	(4,019,709)	(5,605,582)	(5,653,680)
Payments to vendors	(3,810,010)	(3,742,321)	(5,619,918)	(5,748,930)
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,664,963	4,954,476	3,663,729	3,123,783
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(3,053,120)	(5,228,000)	(15,683,500)	(15,588,700)
Proceeds from sale of assets	69,837	-	-	-
Payments of capital related debt	(540,117)	(553,838)	(569,407)	(569,407)
Capital contributions	-	-	-	-
Payment of interest	(104,428)	(89,291)	(73,728)	(73,728)
c. Net cash provided by (or used for) capital and related financing activities	(3,627,828)	(5,871,129)	(16,326,635)	(16,231,835)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)		-	-	-
Investments purchased		-	-	-
Investments sold or matured	3,820,858	-	-	-
Investment interest received	47,451	17,150	41,688	41,688
d. Net cash provided by (or used in) investing activities	3,868,309	17,150	41,688	41,688
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,905,444	(899,503)	(12,621,218)	(13,066,364)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,415,167	14,320,611	13,421,108	13,421,108
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,320,611	13,421,108	799,890	354,744

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	-	17,139,101	20,437,223	20,437,223
Recreation Facility Fee	-	820,300	3,692,404	3,692,700
Operating Grants/Intergovernmental Revenue	-	49,132	139,875	139,875
Interfund Services		117,511	123,002	123,002
Misc Revenue		2,890	130,230	12,100
Total Operating Revenue	-	18,128,934	24,522,734	24,404,900
OPERATING EXPENSE				
Salaries & Benefits	-	8,935,386	11,300,970	11,344,967
Cost of Goods Sold	-	1,283,388	1,808,069	1,808,069
Services & Supplies	-	3,907,139	5,408,856	5,485,729
Utilities	-	1,101,015	1,300,863	1,300,863
Insurance	-	413,661	427,200	427,200
Legal & Audit / Professional Services	-	13,671	41,425	41,425
Central Services Cost	-	889,074	1,171,020	1,178,206
Fuels Management	-	100,000	100,000	100,000
Depreciation/Amortization		3,415,427	2,711,592	2,711,592
Total Operating Expense	-	20,058,761	24,269,995	24,398,051
Operating Income or (Loss)	-	(1,929,827)	252,739	6,849
NONOPERATING REVENUES				
Interest Earned	-	12,605	40,008	40,008
Non Operating Leases	-	118,130	-	129,074
Capital Grants	-	80,000	600,000	25,535,000
Gain on sale of assets	-	-	-	-
Total Nonoperating Revenues	-	210,735	640,008	25,704,082
NONOPERATING EXPENSES				
Interest Expense	-	7,998	6,157	6,157
Total Nonoperating Expenses	-	7,998	6,157	6,157
Net Income before Operating Transfers	-	(1,727,090)	886,590	25,704,774
Transfers (Schedule T)				
In	-	182,749	100,000	-
Out	-	-	-	-
Net Operating Transfers	-	182,749	100,000	-
CHANGE IN NET POSITION	-	(1,544,341)	986,590	25,704,774

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	-	17,139,101	20,437,223	20,437,223
Receipts from facility fees	-	820,300	3,692,404	3,692,700
Receipts from interfund services	-	117,511	123,002	123,002
Receipts from operating grants	-	49,132	139,875	139,875
Receipts from rent	-	2,890	130,230	12,100
Payments to and for employees	-	(8,935,386)	(11,300,970)	(11,344,967)
Payments to vendors	-	(6,818,874)	(9,086,413)	(9,163,286)
Payments for interfund services	-	(889,074)	(1,171,020)	(1,178,206)
a. Net cash provided by (or used for) operating activities	-	1,485,600	2,964,331	2,718,441
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(5,253,035)	(3,201,200)	(28,041,700)
Proceeds for sale of assets	-	-	-	-
Proceeds from capital grants	-	80,000	600,000	25,535,000
Payments of capital related debt	-	(378,631)	(384,705)	(384,705)
Payment of interest	-	(7,998)	(6,157)	(6,157)
Proceeds from non-operating leases	-	118,130	-	129,074
c. Net cash provided by (or used for) capital and related financing activities	-	(5,441,534)	(2,992,062)	(2,768,488)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured				
Investment interest received	-	12,605	40,008	40,008
d. Net cash provided by (or used in) investing activities	-	12,605	40,008	40,008
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	(3,943,329)	12,277	(10,039)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	17,628,538	13,685,209	13,685,209
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	13,685,209	13,697,486	13,675,170

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales and Services	-	521,712	949,290	623,890
Facility Fees	-	5,268,640	2,556,840	2,556,840
Total Operating Revenue	-	5,790,352	3,506,130	3,180,730
OPERATING EXPENSE				
Salaries & Benefits	-	1,031,093	1,370,382	1,219,505
Cost of Goods Sold	-	38,471	117,600	-
Services & Supplies	-	448,767	692,030	591,409
Central Service Cost	-	107,624	137,363	141,194
Insurance	-	39,371	41,300	41,300
Utilities	-	101,984	128,817	128,817
Professiona Services	-	6,000	17,850	17,850
Depreciation/Amortization		249,000	184,260	184,260
Total Operating Expense	-	2,022,310	2,689,602	2,324,335
Operating Income or (Loss)	-	3,768,042	816,528	856,395
NONOPERATING REVENUES				
Interest Earned	-	5,158	11,400	11,400
Sales of Capital Assets	-	-	-	-
Funded Cap Reserve	-	-	-	-
Total Nonoperating Revenues	-	5,158	11,400	11,400
NONOPERATING EXPENSES				
Interest Expense		210	70	70
Total Nonoperating Expenses	-	210	70	70
Net Income before Operating Transfers	-	3,772,990	827,858	867,725
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	3,772,990	827,858	867,725

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
ACTIVITIES:				
Receipts from Customers	-	521,712	949,290	623,890
Receipts from facility fees	-	5,268,640	2,556,840	2,556,840
Payments to and for Employees	-	(1,031,093)	(1,370,382)	(1,219,505)
Payments to Vendors	-	(634,593)	(997,597)	(779,376)
Payments for interfund services	-	(107,624)	(117,600)	-
a. Net cash provided by (or used for) operating activities	-	4,017,042	1,020,551	1,181,849
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	(3,620,639)	(485,000)	(485,000)
Funded Cap Reserve	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Payments of capital related debt	-	(6,086)	(6,295)	(6,295)
Payment of interest	-	(210)	(70)	(70)
c. Net cash provided by (or used for) capital and related financing activities	-	(3,626,935)	(491,365)	(491,365)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased	-	-	-	-
Investments sold or matured	-	-	-	-
Investment interest received	-	5,158	11,400	11,400
d. Net cash provided by (or used in) investing activities	-	5,158	11,400	11,400
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	395,265	540,586	701,884
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	5,105,639	5,500,904	5,500,904
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	5,500,904	6,041,490	6,202,788

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,050,539	1,244,526	1,446,306	1,463,650
Engineering	580,920	949,500	1,004,500	1,018,807
Building Services	786,045	1,024,200	984,646	984,646
Total Operating Revenue	2,417,504	3,218,226	3,435,452	3,467,103
OPERATING EXPENSE				
Salaries & Wages	1,187,709	1,467,833	1,616,963	1,620,492
Employee Benefits	601,345	767,855	811,399	819,935
Services & Supplies	726,776	892,921	959,570	958,337
Utilities	9,975	11,520	9,910	9,910
Insurance	14,809	15,800	16,600	16,600
Professional Services	-	-	15,000	16,575
Depreciation/Amortization	12,561	12,600	9,876	9,876
Total Operating Expense	2,553,175	3,168,529	3,439,318	3,451,725
Operating Income or (Loss)	(135,671)	49,697	(3,866)	15,378
NONOPERATING REVENUES				
Interest Earned			(456)	(456)
Total Nonoperating Revenues	-	-	(456)	(456)
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers				
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(135,671)	49,697	(4,322)	14,922

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Interfund Services Provided	2,420,056	3,218,226	3,435,452	3,467,103
Payments to Vendors	(746,237)	(920,241)	(1,001,080)	(1,001,422)
Payments to Employees	(1,799,373)	(2,235,688)	(2,428,362)	(2,440,427)
a. Net cash provided by (or used for) operating activities	(125,554)	62,297	6,010	25,254
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment interest received	-	-	(456)	(456)
d. Net cash provided by (or used in) investing activities	-	-	(456)	(456)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(125,554)	62,297	5,554	24,798
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	125,554	-	62,297	62,297
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	62,297	67,851	87,095

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2022	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10)	TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	07/18/12	9/1/2022	2.25%	\$	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 384,705	\$ 4,328	\$ 384,705	\$	\$ 389,033
							\$	\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 6,295	\$ 71	\$ 6,295	\$	\$ 6,366
							\$	\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/02	1/1/2023	3.14375%	\$ 125,609	\$ 2,969	\$ 125,609	\$	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	09/09/04	7/1/2025	3.082%	\$ 374,341	\$ 10,750	\$ 102,897	\$	\$ 113,647
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	08/01/06	1/1/2026	2.725%	\$ 873,344	\$ 20,026	\$ 187,510	\$	\$ 207,536
St of NV Water DW-1201	2	20	\$ 3,000,000	03/16/12	1/1/2032	2.39%	\$ 1,710,967	\$ 39,981	\$ 153,391	\$	\$ 193,372
Total for the Utility Fund							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 3,475,261	\$ 78,125	\$ 960,407	\$	\$ 1,038,532

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement Dist Budget Fiscal Year 23
(Local Government)

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL			-			-
SPECIAL REVENUE FUNDS						
SUBTOTAL			-			-

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL			-			-
EXPENDABLE TRUST FUNDS						
SUBTOTAL			-			-
DEBT SERVICE						
SUBTOTAL			-			-

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2022-2023

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL			-			-
INTERNAL SERVICE						
SUBTOTAL			-			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			-			-

Incline Village General Improvement District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 12

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2022-23	Proposed Expenditure 2023-2024	Reason or need for contract:
1	Davis Farr, LLP	03/31/21	12/31/25	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	03/01/21	12/31/23	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	05/01/19	04/30/22	65,000	65,000	Federal Legislative Advocate
4	CC Cleaning	11/01/19	10/31/22	70,000	70,000	Cleaning Services for District venues
5	CC Cleaning	11/01/19	10/31/22	39,000	39,000	Cleaning Services for District venues
6	Wells Fargo Banking Services	07/01/18	06/30/23	36,000	-	Bank account fees before earnings allowance
7	High Sierra Patrol	10/01/17	TBD	55,000	55,000	Security Services
8	Sierra Office Solutions	05/21/21	05/20/26	8,870	8,870	LAN, Network, and Desktop Copier Supplies and Maintenance
9	AT&T Ethernet	06/29/15	TBD	195,000	195,000	Ethernet Provider
10	Xerox	01/01/18	TBD	10,000	10,000	Contract Support for Admin Copier
11	Sierra Office Solutions	01/01/18	TBD	17,000	17,000	Contract Support for PW Copier
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			695,870	659,870	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2022-2023

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2022-2023	Proposed Expenditure 2023-2024	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Incline Spirits, Inc.	05/11/11	09/30/22		\$ -	\$ -		2	\$12	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	05/15/19	09/03/21		\$ -	\$ -		No Staff displaced		District is paid a fee to operate concession
3	Massage Therapist		Fiscal Year		\$ 14,000			0.5		Licensed Prof.
4	Umpires		Fiscal Year		\$ 2,800			0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year		\$ 1,800			0.06		Infrequent schedule
6										
7										
8	Total				\$ 18,600					

Attach additional sheets if necessary.

FY2022/23 FINAL BUDGET

CAPITAL IMPROVEMENT PLAN

- FY2022-23 CIP Budget Appropriations with Carry-forward Estimates
 - Capital Improvement Projects
 - Capital Plan Expense Items

- Five Year Capital Improvement Projects
 - Capital Improvement Summary
 - Capital Improvement Projects

- Five-Year Capital Plan Expense Items
 - Capital Expense Items Summary
 - Capital Expense Items Projects

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
General Fund									
Accounting/Information	1213BD2106	Network Closet Updates (HVAC)	15,000		15,000				
	1213CE2101	Power Infrastructure Improvements	38,000	40,000	78,000				
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	75,000	285,000				
	1213CE2104	Fiber Installation/Replacement	25,000		25,000				
	1213CE2105	Security Cameras	100,000		100,000				
	Total		388,000	115,000	503,000	-			
General	4378LI2104	IVGID Community Dog Park	100,000		100,000				
	1099CE2201	Board Meeting - Technology Upgrades	30,000		30,000				
	Total		130,000	-	130,000	-			
	Total General Fund		518,000	115,000	633,000	-			
Utilities									
Public Works Shared	2097CO2101	Public Works Billing Software Replacement			-	20,000			
	209HE1725	Loader Tire Chains - 2 sets			-	20,000			
	2097HE1729	2002 Caterpillar 950G Loader #523			-	265,000			
	2097HE1730	2003 Caterpillar 950G Loader #525			-	265,000			
	2097LE1720	Snowplow #300A			-	19,000			
	2097LE1721	Snowplow #307A			-	19,000			
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000		90,000	125,000			
	2097LE2221	Medium Duty Truck Plow	16,500		16,500				
	2097LV2220	Chevy 1/2-Ton Pick-up Truck	37,200		37,200				
	Total		143,700		143,700	733,000			
Water	2299DI1707	Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank			-	140,018			
	2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000		1,500,000				
	2299WS1802	Watermain Replacement - Alder Avenue	65,000		65,000				
	2299DI1102	Water Pumping Station Improvements	50,000		50,000				
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000		25,000				
	2299CO2203	LIMs Software	55,000		55,000				
	Total		1,695,000		1,695,000	140,018			
Sewer	2524SS1010	Effluent Pipeline Project	10,000,000		10,000,000	500,000			
	2599SS2010	Effluent Pond Lining	3,000,000		3,000,000	1,053,419			
	2599DI1703	Sewer Pump Station #1 Improvements	500,000		500,000	1,033,370			
	2599DI1104	Sewer Pumping Station Improvements	50,000		50,000				
	2599SS1102	Water Resource Recovery Facility Improvements	100,000		100,000				
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000		100,000	170,266			
	Total		13,750,000		13,750,000	2,757,055			
	Total Utilities		15,588,700	115,000	15,588,700	3,630,073			

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
Community Services Funds									
Championship Golf	3141LI1202	Cart Path Replacement - Champ Course	55,000		55,000	114,804			
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS				533,360			
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700		39,700				
	3142LE1741	2016 Bar Cart #724	20,000		20,000				
	3142LE1742	2016 Bar Cart #725	20,000		20,000				
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694				42,781			
	3142LE1745	2017 Toro 3500D Mower #743				36,184			
	3142LE1746	2012 JD 8500 Fairway Mower #670				93,486			
	3142LE1750	2013 JD 3235 Fairway Mower #685	98,000		98,000				
	3142LE1759	2014 3500D Toro Rotary Mower #693				37,000			
	3142LE1760	Replacement of 2010 John Deere 8500 #641	92,000		92,000				
	3143GC2002	Replace Icemaker Championship Golf Course Cart Barn				20,000			
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000		10,000				
		Total	334,700		334,700	877,615			
					-				
Mountain Golf	3241LI2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000		1,100,000	86,122			
	3241GC1404	Irrigation Improvements	18,000		18,000				
	3242LE1726	2016 Bar Cart #726	20,000		20,000				
		Total	1,138,000		1,138,000	86,122			
					-				
Facilities	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000		10,000				
		Total	10,000		10,000				
					-				
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000		110,000	32,407			
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000		18,000				
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000		75,000				
	3463HE1722	Loader Tire Chains (1-Set)				9,750			
	3463HE1723	2002 Caterpillar 950G Loader #524				265,000			
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000		17,000				
	3464LE1729	Snowplow #304A				19,000			
	3464LE1734	2016 Polaris Ranger Crew #723	19,000		19,000				
	3468RE0002	Replace Ski Rental Equipment				259,000			
	3469HE1740	14-passenger Van	125,000		125,000				
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000		49,000				
	3499CE2201	Installation RFID - Software and Gantries	410,000		410,000				
		Total	823,000		823,000	585,157			

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
Parks	4378LI2104	IVGID Community Dog Park	-		-				
	4378LI1604	Pump Track				78,504			
	4378BD2202	Skate Park Enhancement	10,000		10,000				
	4378LE1742	2015 Ball Field Groomer #706				24,000			
	4378LE2220	Toolcat with Bucket and Snowblower	70,000		70,000				
	4378LV1734	2011 Pick-Up with Lift gate #646	50,000		50,000				
		Total	130,000		130,000	102,504			
Recreation Center	4884BD2201	Recreation Center Expansion Project	25,435,000		25,435,000				
	4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000		100,000				
	4899FF1202	Rec Center Locker Room Improvements				750,000			
	4884BD1804	Chemtrol System for Recreation Center Pool	22,000		22,000				
	4886LE0001	Fitness Equipment	49,000		49,000				
		Total	25,606,000		25,606,000	750,000			
		Total Community Services	28,041,700		28,041,700	2,401,398			
Beaches	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000		55,000	110,000			
	3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000		100,000				
	3999BD1708	Ski Beach Bridge Replacement	120,000		120,000				
	3999FF2201	Beach Furnishings	10,000		10,000				
	3972BD2102	Beach Access Improvements	200,000		200,000				
			Total Beaches	485,000		485,000	110,000		
				-					
Grand Total			\$ 44,633,400	\$ 115,000	\$ 44,748,400	\$ 6,141,471			

FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New	Requested	FY2022/23	(May)	(June 30) Actual	(September)	FY2022/23
			Appropriations	Carry-Forward	Final	Estimated	Carry-Forward	Approved	Amended
			FY2022/23		Budget	Carry-Forward	Carry-Forward	Carry-Forward	Budget
General Fund									
	1212OE1701	Accounting Printer Replacement	8,400		8,400				
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and	75,000		75,000				
		Total	83,400	-	83,400				
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	1099LI1705	Pavement Maintenance - Administration Building	5,000	9,300	14,300				
		Total	15,000	9,300	24,300				
		Total General Fund	98,400	9,300	107,700				
Utilities									
Shared	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right	60,000		60,000	183,000			
	2097LI1401	Pavement Maintenance, Utility Facilities	180,000		180,000	139,886			
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	NEW	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000		100,000				
	NEW	Utility Infrastructure Masterplan	500,000		500,000				
		Total	850,000	-	850,000	322,886			
Water	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	40,000		40,000				
	2299DI1204	Water Reservoir Coatings and Site Improvements	60,000		60,000				
		Total	100,000	-	100,000	-			
Sewer	2599BD1105X	Building Upgrades Water Resource Recovery Facility	30,000		30,000				
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and	55,000		55,000	32,730			
	NEW	Effluent Pipeline Repairs	100,000		100,000				
		Total	185,000	-	185,000	32,730			
		Total Utilities	1,135,000	-	1,135,000	355,616			
Internal Service									
		Total Internal Service	-	-	-				
Community Services									
Championship	3141GC1103	Irrigation Improvements	15,000		15,000				
	3141LI1201	Pavement Maintenance of Parking Lots - Champ	25,000		25,000	14,000			
		Total	40,000	-	40,000	14,000			
Mountaing	3241GC1101	Mountain Course Greens, Tees and Bunkers	8,000		8,000				
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf	12,500		12,500	15,900			
		Total	20,500	-	20,500	15,900			
Facilities	3350BD1103	Chateau - Replace Carpet	49,500		49,500				
	3350BD1505	Paint Interior of Chateau	40,500		40,500				
		Total	90,000	-	90,000				

FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New	Requested	FY2022/23	(May)	(June 30) Actual	(September)	FY2022/23
			Appropriations FY2022/23	Carry-Forward	Final Budget	Estimated Carry-Forward	Carry-Forward	Approved Carry-Forward	Amended Budget
Ski	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	75,000		75,000	25,000			
	3499BD1710	Diamond Peak Facilities Flooring Material	20,000		20,000				
	Total		95,000	-	95,000	25,000			
Parks	4378LI1303	Pavement Maintenance, Village Green Parking	5,000		5,000				
	4378LI1403	Pavement Maintenance, Preston Field	5,000		5,000	7,500			
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	5,000		5,000	5,000			
	4378LI1802	Pavement Maintenance - Incline Park	6,000		6,000	7,500			
	4378RS1601X	Playground Repairs - Preston	7,500		7,500				
	Total		28,500	-	28,500	20,000			
Tennis	4588LI1201	Pavement Maintenance, Tennis Facility	5,000		5,000	5,000			
	Total		5,000	-	5,000	5,000			
Rec Center	4884LI1102x	Pavement Maintenance, Recreation Center Area	7,500		7,500	7,500			
	Total		7,500	-	7,500	7,500			
CS Admin	4990E1399	Web Site Redesign and Upgrade	20,000		20,000				
	Total		20,000	-	20,000				
Total Community Services			306,500	-	306,500	87,400			
Beaches									
	3972BD1301X	Pavement Maintenance, Ski Beach	15,000		15,000	8,500			
	3972BD1707	Burnt Cedar Dumpster enclosure				27,922			
	3972BD2102	Beach Access Improvement Project				45,000			
	3972LI1201	Pavement Maintenance, Incline Beach	6,500		6,500	6,500			
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach			-				
	3972RS1701X	Playground Repairs - Beaches	7,500		7,500				
	3973LI1302	Incline Beach Facility Replacement			-	100,000			
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	55,000		55,000				
	Total		84,000	-	84,000	187,922			
Grand Total			\$ 1,623,900	\$ 9,300	\$ 1,633,200	\$ 630,938			

Five-Year Capital Plan
Capital Improvement Projects

FY2022/23 FINAL BUDGET

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$ 518,000	\$ 195,000	\$ 350,000	\$ 105,000	\$ 157,500	\$ 1,325,500
Utility Fund						
Shared	143,700	398,000	428,000	770,700	980,320	2,720,720
Water	1,695,000	1,026,000	995,000	2,270,000	970,000	6,956,000
Sewer	13,750,000	10,915,000	10,790,000	12,073,000	745,000	48,273,000
Sub-Total Utility Fund	\$ 15,588,700	\$ 12,339,000	\$ 12,213,000	\$ 15,113,700	\$ 2,695,320	\$ 57,949,720
Community Services Fund						
Golf - Championship	334,700	449,900	929,300	554,880	575,270	2,844,050
Golf - Mountain	1,138,000	723,200	322,500	-	-	2,183,700
Facilities	10,000	12,000	75,000	80,875	81,620	259,495
Ski	823,000	2,268,900	5,333,500	5,541,100	668,800	14,635,300
Recreation	25,606,000	70,000	1,007,200	139,820	273,000	27,096,020
CS Admin	-	64,000	-	-	-	64,000
Parks	130,000	1,683,500	499,000	210,000	362,100	2,884,600
Tennis	-	23,000	10,000	-	36,000	69,000
Sub-Total Community Services Fund	\$ 28,041,700	\$ 5,294,500	\$ 8,176,500	\$ 6,526,675	\$ 1,996,790	\$ 50,036,165
Beaches	485,000	2,272,500	3,529,000	1,185,000	35,000	7,506,500
Internal Services						
Fleet	-	12,000	42,000	18,000	-	72,000
Buildings	-	-	21,200	45,000	-	66,200
Sub-Total Internal Services Fund	\$ -	\$ 12,000	\$ 63,200	\$ 63,000	\$ -	\$ 138,200
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS	\$ 44,633,400	\$ 20,113,000	\$ 24,331,700	\$ 22,993,375	\$ 4,884,610	\$ 116,956,085



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
General Fund Accounting/Information Systems		1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-			33,000		33,000	F - Rolling Stock
		1213BD2106	Network Closet Updates (HVAC)	Buildings Superintendent	15,000	25,000	25,000			65,000	G - Equipment & Software
		1213CE1501	Wireless Controller Upgrade	Director of IT				72,000		72,000	G - Equipment & Software
		1213CE2101	Power Infrastructure Improvements	Director of IT	38,000	75,000			27,500	140,500	G - Equipment & Software
		1213CE2102	Network Upgrades - Switches, Controllers, WAP	Director of IT	210,000	95,000	50,000		95,000	450,000	G - Equipment & Software
		1213CE2104	Fiber Installation/Replacement	Director of IT	25,000					25,000	G - Equipment & Software
		1213CE2105	Security Cameras	Director of IT	100,000					100,000	G - Equipment & Software
		1213CO1505	Server Storage and Computing Hardware	Director of IT			275,000			275,000	G - Equipment & Software
			Total		388,000	195,000	350,000	105,000	122,500	1,160,500	
	General		1099BD1701	Administration Services Building	Engineering Manager						-
		1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk					35,000	35,000	G - Equipment & Software
		4378LI2104	IVGID Community Dog Park		100,000					100,000	
		1099CE2201	Board Meeting - Technology Upgrades	Director of IT	30,000					30,000	G - Equipment & Software
			Total		130,000	-	-	-	35,000	165,000	
Total General Fund					518,000	195,000	350,000	105,000	157,500	1,325,500	
Utilities Public Works Shared		2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent					79,320	79,320	D - Capital Improvement - Existing Facilities
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	90,000					90,000	D - Capital Improvement - Existing Facilities	
	2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent				20,700		20,700	F - Rolling Stock	
	2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent				176,000		176,000	F - Rolling Stock	
	2097HE1750	1997 Forklift #315	Fleet Superintendent		36,000				36,000	F - Rolling Stock	
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent					180,000	180,000	F - Rolling Stock	
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent					65,000	65,000	F - Rolling Stock	
	2097HV1732	2020 Vac-Con Truck #807	Fleet Superintendent					475,000	475,000	F - Rolling Stock	
	2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent				380,000		380,000	F - Rolling Stock	
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent			190,000			190,000	F - Rolling Stock	
	2097LE1722	Slurry Liquidator #326	Fleet Superintendent					41,000	41,000	F - Rolling Stock	
	2097LE1724	2019 Sander/Spreader #908	Fleet Superintendent			10,000			10,000	F - Rolling Stock	
	2097LE1727	2012 Snowplow #669B	Fleet Superintendent			72,000			72,000	F - Rolling Stock	
	2097LE1728	2017 Caterpillar 420F2 Backhoe #755	Fleet Superintendent					140,000	140,000	F - Rolling Stock	
	2097LE2221	Medium Duty Truck Flow	Fleet Superintendent	16,500					16,500	F - Rolling Stock	
	2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent		37,000				37,000	F - Rolling Stock	
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent		37,000				37,000	F - Rolling Stock	
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent			34,000			34,000	F - Rolling Stock	
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent			32,000			32,000	F - Rolling Stock	
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent			32,000			32,000	F - Rolling Stock	
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent					32,000	32,000	F - Rolling Stock	
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent				37,000		37,000	F - Rolling Stock	
	2097LV1741	2004 3/4-Ton Service Truck w/liftgate and crane #703	Fleet Superintendent			58,000			58,000	F - Rolling Stock	
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent		44,000				44,000	F - Rolling Stock	
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent				47,000		47,000	F - Rolling Stock	
	2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent		44,000				44,000	F - Rolling Stock	
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent				49,000		49,000	F - Rolling Stock	
	2097LV2220	Chevy 1/2-Ton Pick-up Truck	Fleet Superintendent	37,200					37,200	F - Rolling Stock	
	2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager		200,000				200,000	G - Equipment & Software	
	2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator				29,000		29,000	G - Equipment & Software	
		Total		143,700	398,000	428,000	770,700	980,320	2,720,720		
Water		2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager		320,000				320,000	D - Capital Improvement - Existing Facilities
		2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	1,500,000					1,500,000	D - Capital Improvement - Existing Facilities
		2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	65,000	535,000				600,000	D - Capital Improvement - Existing Facilities
		2299WS1803	Watermain Replacement - Future	Senior Engineer		65,000	600,000	600,000	600,000	1,865,000	D - Capital Improvement - Existing Facilities
		2299WS1804	R6-1 Tank Road Construction	Senior Engineer			125,000			125,000	D - Capital Improvement - Existing Facilities
		2299DI1102	Water Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	50,000	70,000	270,000	E - Capital Maintenance
		2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	150,000	1,500,000		1,700,000	E - Capital Maintenance
		2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent		31,000				31,000	F - Rolling Stock



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		2299CO2101	SCADA Management Servers/Network - BCDP	Director of IT			70,000			70,000	G - Equipment & Software
		2299CO2203	LIMSS Software	Lab Manager	55,000					55,000	G - Equipment & Software
		2299DI2205	R2-1 Reservoir Roof Replacement	District Project Manager					300,000	300,000	D - Capital Improvement - Existing Facilities
		2299DI2206	R-2 Interior Tank Rehabilitation	District Project Manager				120,000		120,000	D - Capital Improvement - Existing Facilities
		Total			1,695,000	1,026,000	995,000	2,270,000	970,000	6,956,000	
Sewer		2524SS1010	Effluent Pipeline Project	Engineering Manager	10,000,000	10,000,000	10,000,000	10,000,000		40,000,000	B - Major Projects - Existing Facilities
		2599SS2010	Effluent Pond Lining	Engineering Manager	3,000,000					3,000,000	B - Major Projects - Existing Facilities
		2599DI1703	Sewer Pump Station #1 Improvements	Senior Engineer	500,000					500,000	D - Capital Improvement - Existing Facilities
		2599SS1702	WRRF Biosolids Bins	Utility Superintendent				100,000		100,000	D - Capital Improvement - Existing Facilities
		2599BD1105	Roof Replacement Water Resource Recovery Facility	Utility Superintendent		325,000	-			325,000	E - Capital Maintenance
		2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	200,000	70,000	420,000	E - Capital Maintenance
		2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager			-	115,000	300,000	415,000	E - Capital Maintenance
		2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	100,000	175,000	475,000	400,000	175,000	1,325,000	E - Capital Maintenance
		2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	100,000	100,000	50,000	50,000	200,000	500,000	E - Capital Maintenance
		2599SS1203	Sewer Main Rehabilitation	Senior Engineer		100,000	100,000	500,000	300,000	1,000,000	E - Capital Maintenance
		2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent		65,000				65,000	F - Rolling Stock
		2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent				198,000		198,000	F - Rolling Stock
		2523LE1720	2018 Flail Mower #784	Fleet Superintendent		15,000				15,000	F - Rolling Stock
		2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent		85,000				85,000	F - Rolling Stock
		2599CO2105	SCADA Management Servers/Network -	Director of IT				70,000		70,000	G - Equipment & Software
		2599DI2209	SPS#1 Pump Station & Generator Bldg Roof Replacement	District Project Manager				255,000		255,000	D - Capital Improvement - Existing Facilities
		Total			13,750,000	10,915,000	10,790,000	12,073,000	745,000	48,273,000	
			Total Utilities		15,588,700	12,339,000	12,213,000	15,113,700	2,695,320	57,949,720	
Internal Service											
Fleet		5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent		12,000				12,000	F - Rolling Stock
		5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent				18,000		18,000	G - Equipment & Software
		5197CO1501	Fuel Management Program	Fleet Superintendent			28,000			28,000	G - Equipment & Software
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent			14,000			14,000	G - Equipment & Software
		Total				12,000	42,000	18,000		72,000	
Buildings		5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent			16,000			16,000	F - Rolling Stock
		5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent			5,200			5,200	F - Rolling Stock
		5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent				45,000		45,000	F - Rolling Stock
		Total					21,200	45,000		66,200	
			Total Internal Service			12,000	63,200	63,000		138,200	
Community Services											
Championship Golf		3144BD2101	Championship Golf Cart Barn Siding Replacement	Engineering Manager			165,000			165,000	B - Major Projects - Existing Facilities
		3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses		30,000	200,000			230,000	D - Capital Improvement - Existing Facilities
		3141GC1202	Championship Course Bunkers	Grounds Superintendent Golf Courses			160,000	170,000	180,000	510,000	E - Capital Maintenance
		3141LJ1202	Cart Path Replacement - Champ Course	Senior Engineer	55,000	55,000	195,000	187,500	55,000	547,500	E - Capital Maintenance
		3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses		34,000				34,000	E - Capital Maintenance
		3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	39,700				45,500	85,200	E - Capital Maintenance
		3142LE1722	2001 Shatterline Aerifier #500	Fleet Superintendent		8,000				8,000	F - Rolling Stock
		3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent				12,000		12,000	F - Rolling Stock
		3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3142LE1727	2017 Carryall Club Car #736	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1728	2017 Carryall Club Car #737	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1729	2017 Carryall Club Car #738	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1730	2017 Carryall Club Car #739	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1731	2017 Carryall Club Car #740	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1732	2017 Carryall Club Car #741	Fleet Superintendent				15,300		15,300	F - Rolling Stock
		3142LE1741	2016 Bar Cart #724	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3142LE1742	2016 Bar Cart #725	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent		22,000				22,000	F - Rolling Stock
		3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent			11,300			11,300	F - Rolling Stock
		3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent			11,300			11,300	F - Rolling Stock
		3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	98,000					98,000	F - Rolling Stock



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1760	Replacement of 2010 John Deere 8500 #641	Fleet Superintendent	92,000					92,000	F - Rolling Stock
		3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent		11,300				11,300	F - Rolling Stock
		3197LE1721	2017 Toro Aerator #754	Fleet Superintendent			28,000			28,000	F - Rolling Stock
		3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent		75,000				75,000	F - Rolling Stock
		3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent				12,000		12,000	F - Rolling Stock
		3197LE1728	2013 Toro Top Dresser #686	Fleet Superintendent					15,000	15,000	F - Rolling Stock
		3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent		41,000				41,000	F - Rolling Stock
		3197LE1731	2008 Planetair HD50 #616	Fleet Superintendent					39,000	39,000	F - Rolling Stock
		3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent				14,500		14,500	F - Rolling Stock
		3197LE1734	2008 Bandit Brush Chipper #625	Fleet Superintendent					45,000	45,000	F - Rolling Stock
		3197LE1735	2017 TORO Prococore 864 Aerator #747	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE1736	2017 John Deere Pro Gator #734	Fleet Superintendent					38,000	38,000	F - Rolling Stock
		3197LE1741	2015 Greens Roller #812	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE1744	2017 John Deere 5075E Tractor #761	Fleet Superintendent					42,000	42,000	F - Rolling Stock
		3197LE1747	John Deer 5075E Tractor #697	Fleet Superintendent				50,000		50,000	F - Rolling Stock
		3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent			27,800			27,800	F - Rolling Stock
		3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent				14,500		14,500	F - Rolling Stock
		3197LE2004	2017 TORO PROCOCORE 864 AERATOR #756	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent				34,000		34,000	F - Rolling Stock
		3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent			26,000			26,000	F - Rolling Stock
		3144FF1702	Replace Icebreaker Championship Golf Course Cart Barn	Buildings Superintendent					11,970	11,970	G - Equipment & Software
		3153FF2604	Grille Patio Table and Chairs	Sales and Events Coordinator				12,380		12,380	G - Equipment & Software
		3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent		49,000				49,000	G - Equipment & Software
		3199OE1501	Championship Golf Printer Copier	Director of IT	10,000					10,000	G - Equipment & Software
		Total			334,700	449,900	929,300	554,880	575,270	2,844,050	
Mountain Golf		3241GC1502	Wash Pad Improvements	Engineering Manager		-	100,000			100,000	D - Capital Improvement - Existing Facilities
		3241L12001	Mountain Golf Cart Path Replacement - Phase II	Senior Engineer	1,100,000					1,100,000	D - Capital Improvement - Existing Facilities
		3299BD2201	Maintenance Bldg. / Torch Down Roof Replacement	Buildings Superintendent			100,000			100,000	D - Capital Improvement - Existing Facilities
		3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses		18,000	10,000	12,000		40,000	E - Capital Maintenance
		3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf/Community Services			491,200			491,200	F - Rolling Stock
		3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent			12,000			12,000	F - Rolling Stock
		3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1726	2016 Bar Cart #726	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent				93,000		93,000	F - Rolling Stock
		3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent				45,500		45,500	F - Rolling Stock
		3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent		22,000				22,000	F - Rolling Stock
		3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent				60,000		60,000	F - Rolling Stock
		3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		Total			1,138,000	723,200	322,500	-	-	2,183,700	
Facilities		3350BD1302	Resurface Patio Deck - Chateau	Buildings Superintendent				27,500		27,500	E - Capital Maintenance
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent				25,000		25,000	E - Capital Maintenance
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	10,000					10,000	E - Capital Maintenance
		3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent					40,000	40,000	F - Rolling Stock
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent					25,620	25,620	G - Equipment & Software
		3350FF1603	Portable Bars	Sales and Events Coordinator				18,375		18,375	G - Equipment & Software
		3352FF1003	Catering Ceremony Chairs	Sales and Events Coordinator					16,000	16,000	G - Equipment & Software
		3352FF1104	Replace Banquet Serviceware	Sales and Events Coordinator		12,000	75,000			87,000	G - Equipment & Software



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Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3352FF1704	Banquet Tables	Sales and Events Coordinator				10,000		10,000	G - Equipment & Software
		Total			10,000	12,000	75,000	80,875	81,620	259,495	
Ski		3469L11805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	-			3,600,000		3,600,000	B - Major Projects - Existing Facilities
Up-scoped		3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	Engineering Manager	110,000	800,000				910,000	D - Capital Improvement - Existing Facilities
		3462CE1902	Diamond Peak Fiber Network to Lifts	Director of IT					75,000	75,000	D - Capital Improvement - Existing Facilities
		3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent			20,000	400,000		420,000	D - Capital Improvement - Existing Facilities
		3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager		80,000		180,000	40,000	300,000	E - Capital Maintenance
		3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager					190,900	190,900	E - Capital Maintenance
		3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	18,000		205,000		144,900	367,900	E - Capital Maintenance
		3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	75,000	64,000				139,000	E - Capital Maintenance
		3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent		19,000				19,000	F - Rolling Stock
		3463HE1721	2013 Snow blower #689	Fleet Superintendent		165,900				165,900	F - Rolling Stock
		3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent				10,000		10,000	F - Rolling Stock
		3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent				448,200		448,200	F - Rolling Stock
		3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent		448,000				448,000	F - Rolling Stock
		3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent				282,000		282,000	F - Rolling Stock
		3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	17,000	17,000	17,500	17,500	18,000	87,000	F - Rolling Stock
		3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	19,000					19,000	F - Rolling Stock
		3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent				18,000		18,000	F - Rolling Stock
		3469HE1739	Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2)	Fleet Superintendent				250,000		250,000	F - Rolling Stock
		3469HE1740	Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2)	Fleet Superintendent	125,000					125,000	F - Rolling Stock
		3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent				22,700		22,700	F - Rolling Stock
		3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent				22,700		22,700	F - Rolling Stock
		3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager	49,000					49,000	G - Equipment & Software
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager	-		11,000			11,000	G - Equipment & Software
		3464SI1002	Snowmaking Infrastructure Replacement	Mountain Operations Manager		425,000	200,000		200,000	825,000	G - Equipment & Software
		3468RE0002	Replace Ski Rental Equipment	Director of Skier Services			340,000	210,000		550,000	G - Equipment & Software
		3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-		40,000			40,000	G - Equipment & Software
		3499CE2201	Installation RFID - Software and Gantries	Ski Resrt Generam Manager	410,000					410,000	G - Equipment & Software
		Total			823,000	2,018,900	833,500	5,541,100	668,800	9,885,300	
Ski Master Plan		3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager		250,000	4,500,000	-	-	4,750,000	A - Major Projects - New Initiatives
		Total			-	250,000	4,500,000	-	-	4,750,000	
Parks		4378L12104	IVGID Community Dog Park		-	1,000,000				1,000,000	A - Major Projects - New Initiatives
		4378RS1501	Replace Playground - Incline Park	Parks Superintendent			20,000		150,000	170,000	C - Capital Improvement - New Initiatives
		4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Parks Superintendent	-	-	250,000			250,000	D - Capital Improvement - Existing Facilities
		4378BD1701	Dumpster enclosure - Incline Park	Parks Superintendent	-	45,000				45,000	D - Capital Improvement - Existing Facilities
		4378BD1710	Storage Container replacement	Parks Superintendent					20,000	20,000	D - Capital Improvement - Existing Facilities
		4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager		430,000				430,000	D - Capital Improvement - Existing Facilities
		4378BD2201	Incline Park 2 bleacher replacement	Parks Superintendent					45,000	45,000	D - Capital Improvement - Existing Facilities
		4378BD2202	Skate Park Enhancement	Parks Superintendent	10,000	150,000	20,000	10,000		190,000	D - Capital Improvement - Existing Facilities
		4378ME2203	Central Irrigation Controller Upgrade	Parks Superintendent			60,000			60,000	D - Capital Improvement - Existing Facilities
		4378RS1601	Replace Playgrounds - Preston	Senior Engineer		20,000		200,000		220,000	E - Capital Maintenance
		4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent			43,000			43,000	F - Rolling Stock
		4378LE1720	2013 Surf Rake #684	Fleet Superintendent		26,500				26,500	F - Rolling Stock
		4378LE1722	2017 Toro Rake-O-Vac #735	Fleet Superintendent					37,100	37,100	F - Rolling Stock
		4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent			17,000			17,000	F - Rolling Stock
		4378LE1726	2018 John Deere UTV #771	Fleet Superintendent			20,000			20,000	F - Rolling Stock
		4378LE1727	2015 John Deere Pro Gator #772	Fleet Superintendent			32,000			32,000	F - Rolling Stock



2023 Capital Improvement Project Summary Report

Run Date: 5/12/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type	
		4378LE1739	2013 Ball Field Groomer #809	Fleet Superintendent					25,000	25,000	F - Rolling Stock	
		4378LE1740	2013 Ball Field Mower / Toro 3500D	Fleet Superintendent					39,000	39,000	F - Rolling Stock	
		4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent			37,000			37,000	F - Rolling Stock	
		4378LE2220	Toolcat with Bucket and Snowblower	Fleet Superintendent	70,000					70,000	F - Rolling Stock	
		4378LV1732	2016 Pick-up Truck 4x4 (1-Ton) #730	Fleet Superintendent					46,000	46,000	F - Rolling Stock	
		4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	50,000					50,000	F - Rolling Stock	
		4378RS2204	GPS Field Stripper	Parks Superintendent		12,000				12,000	G - Equipment & Software	
			Total			130,000	1,683,500	499,000	210,000	362,100	2,884,600	
Tennis		4588RS1401	Resurface Tennis Courts 8-9-10-11	Superintendent of Parks and Recreation					19,000	19,000	E - Capital Maintenance	
		4588RS1402	Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation		23,000				23,000	E - Capital Maintenance	
		4588RS1501	Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation			10,000			10,000	E - Capital Maintenance	
		4588ME1701	Ball Machines for Tennis Center	Superintendent of Parks and Recreation					17,000	17,000	G - Equipment & Software	
		Total							36,000	69,000		
Recreation Center		4884BD2201	Recreation Center Expansion Project	General Manager / Engineering Manager	25,435,000					25,435,000	A - Major Projects - New Initiatives	
		4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	District Project Manager	100,000					100,000	D - Capital Improvement - Existing Facilities	
		4884L11102	Recreation Center Parking Lot Reconstruction	Senior Engineer			950,000			950,000	E - Capital Maintenance	
		4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent					200,000	200,000	E - Capital Maintenance	
		4885BD1606	Pool Facility Deck/Floor Re-coat	Buildings Superintendent					38,000	38,000	E - Capital Maintenance	
		4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent				45,800		45,800	F - Rolling Stock	
		4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent					35,000	35,000	F - Rolling Stock	
		4884BD1702	Replace Bird Netting	Buildings Superintendent				17,720		17,720	G - Equipment & Software	
		4884BD1804	Chemtrol System for Recreation Center Pool	Buildings Superintendent	22,000					22,000	G - Equipment & Software	
		4886LE0001	Fitness Equipment	Recreation Center Manager	49,000	70,000	57,200	51,300		227,500	G - Equipment & Software	
		4899OE1607	Recreation Center Printer Copier Replacement	Director of IT				25,000		25,000	G - Equipment & Software	
			980 Incline Way		25,606,000	70,000	1,007,200	139,820	273,000	27,096,020		
Community Services Shared		4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent		64,000				64,000	F - Rolling Stock	
			Total			64,000				64,000		
			Total Community Services		28,041,700	5,294,500	8,176,500	6,526,675	1,996,790	50,036,165		
Beaches												
			3973LI1302	Incline Beach Facility Replacement	Senior Engineer		250,000	3,000,000			3,250,000	B - Major Projects - Existing Facilities
			3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000			165,000	D - Capital Improvement - Existing Facilities
			3972BD2101	Ski Beach Boat Ramp Improvement Project	Engineering Manager	100,000	1,500,000				1,600,000	D - Capital Improvement - Existing Facilities
			3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	120,000					120,000	D - Capital Improvement - Existing Facilities
			3999LI1902	Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer				190,000		190,000	D - Capital Improvement - Existing Facilities
			3999FF2201	Beach Furnishings	Parks Superintendent	10,000	10,000	10,000	10,000		50,000	D - Capital Improvement - Existing Facilities
			3999ME2202	Central Irrigation Controller Upgrade	Parks Superintendent			30,000			30,000	D - Capital Improvement - Existing Facilities
			3999BD2203	Third Creek Fence Redesign and Replacement	Parks Superintendent			15,000			15,000	D - Capital Improvement - Existing Facilities
			3999LI2204	Ski and Incline Beach Landscape Enhancement	Parks Superintendent			15,000			15,000	D - Capital Improvement - Existing Facilities
			3972BD2102	Beach Access Improvements	Senior Engineer	200,000	200,000	200,000			600,000	D - Capital Improvement - Existing Facilities
			3972BD1301	Reconstruct Pavement - Ski Beach	Senior Engineer		250,000				250,000	E - Capital Maintenance
			3972LI1202	Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer				835,000		835,000	E - Capital Maintenance
			3972RS1701	Replace Playgrounds - Beaches	Senior Engineer		7,500	150,000	150,000		307,500	E - Capital Maintenance
			3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent					25,000	25,000	E - Capital Maintenance
			3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent			54,000			54,000	F - Rolling Stock
				Total		485,000	2,272,500	3,529,000	1,185,000	35,000	7,506,500	
Grand Total					44,633,400	20,113,000	24,331,700	22,993,375	4,884,610	116,956,085		

Five-Year Capital Plan

Expense Projects

FY2022/23 FINAL BUDGET

CAPITAL PLAN - EXPENSE ITEMS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Updated Total
General Fund	\$ 98,400	\$ 155,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 673,400
Utility Fund						
Shared	850,000	159,500	320,000	320,000	72,500	1,722,000
Water	100,000	250,000	375,000	355,000	675,000	1,755,000
Sewer	185,000	105,000	55,000	55,000	55,000	455,000
Sub-Total Utility Fund	\$ 1,135,000	\$ 514,500	\$ 750,000	\$ 730,000	\$ 802,500	\$ 3,932,000
Community Services Fund						
Golf - Championship	40,000	25,000	25,000	5,000	35,000	130,000
Golf - Mountain	20,500	22,500	82,500	35,000	437,500	598,000
Facilities	90,000	68,000	-	-	55,500	213,500
Ski	95,000	32,500	87,500	212,000	12,500	439,500
Recreation	7,500	23,000	-	41,000	6,000	77,500
CS Admin	20,000	-	-	-	-	20,000
Parks	28,500	113,500	90,000	79,000	127,900	438,900
Tennis	5,000	47,000	22,500	5,000	5,000	84,500
Sub-Total Community Services Fund	\$ 306,500	\$ 331,500	\$ 307,500	\$ 377,000	\$ 679,400	\$ 2,001,900
Beaches	84,000	362,500	17,500	17,500	47,500	529,000
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS	\$ 1,623,900	\$ 1,363,500	\$ 1,215,000	\$ 1,264,500	\$ 1,669,400	\$ 7,136,300



2023 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
General Fund											
		1213CO1803	Microsoft Office Licenses	Director of IT						-	I - Equipment & Software - Expense
		1213CO1804	Windows Server Operating System	Director of IT						-	I - Equipment & Software - Expense
		1212OE1701	Accounting Printer Replacement	Director of Finance	8,400					8,400	I - Equipment & Software - Expense
		1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT		75,000	60,000	60,000	60,000	255,000	I - Equipment & Software - Expense
		1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000	375,000	I - Equipment & Software - Expense
		Total			83,400	150,000	135,000	135,000	135,000	638,400	
		499OE1399	Web Site Redesign and Upgrade		10,000					10,000	I - Equipment & Software - Expense
		1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000	H - Capital Maintenance - Expense
		Total			15,000	5,000	5,000	5,000	5,000	35,000	
			Total General Fund		98,400	155,000	140,000	140,000	140,000	673,400	
Utilities											
		2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	40,000				40,000	H - Capital Maintenance - Expense
		2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000				47,000	H - Capital Maintenance - Expense
		2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	60,000	60,000	60,000	60,000	60,000	300,000	H - Capital Maintenance - Expense
		2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	180,000	12,500	260,000	260,000	12,500	725,000	H - Capital Maintenance - Expense
		499OE1399	Web Site Redesign and Upgrade		10,000					10,000	I - Equipment & Software - Expense
		2097BD2201	Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C	District Project Manager	100,000					100,000	H - Capital Maintenance - Expense
		2097DI2202	Utility Infrastructure Masterplan	Engineering Manager	500,000					500,000	J - Capital Improvement - Expense
		Total			850,000	199,500	320,000	320,000	72,500	1,722,000	
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	20,000	20,000	20,000	40,000	140,000	H - Capital Maintenance - Expense
		2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	60,000	80,000	55,000	85,000	60,000	340,000	H - Capital Maintenance - Expense
		2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor		150,000	250,000	250,000	500,000	1,150,000	H - Capital Maintenance - Expense
		2299DI2204	WPS Generator Fuel Tank Protection	Utility Maintenance Specialist					75,000	75,000	H - Capital Maintenance - Expense
		2299DI2207	BCWDP Production Meter 24"	Engineering Manager			50,000			50,000	H - Capital Maintenance - Expense
		Total			100,000	250,000	375,000	355,000	675,000	1,755,000	
		2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	30,000					30,000	H - Capital Maintenance - Expense
		2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	55,000	105,000	55,000	55,000	55,000	325,000	H - Capital Maintenance - Expense
		2599SS2208	Effluent Pipeline Repairs	Utility Superintendent	100,000					100,000	H - Capital Maintenance - Expense
		Total			185,000	105,000	55,000	55,000	55,000	455,000	
			Total Utilities		1,135,000	514,500	750,000	730,000	802,500	3,932,000	
Community Services											
		3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	20,000	20,000		15,000	70,000	H - Capital Maintenance - Expense
		3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	25,000	5,000	5,000	5,000	20,000	60,000	H - Capital Maintenance - Expense
		Total			40,000	25,000	25,000	5,000	35,000	130,000	
		3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000		30,000	30,000	30,000	98,000	H - Capital Maintenance - Expense
		3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	22,500	27,500	5,000	407,500	475,000	H - Capital Maintenance - Expense
		3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent			25,000			25,000	H - Capital Maintenance - Expense
		Total			20,500	22,500	82,500	35,000	437,500	598,000	
		3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	49,500	68,000			55,500	173,000	H - Capital Maintenance - Expense
		3350BD1505	Paint Interior of Chateau	Buildings Superintendent	40,500					40,500	H - Capital Maintenance - Expense
		Total			90,000	68,000	-	-	55,500	213,500	



2023 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 5/12/2022

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent			75,000			75,000	H - Capital Maintenance - Expense
		3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	75,000	12,500	12,500		12,500	112,500	H - Capital Maintenance - Expense
		3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	20,000	20,000	-	57,000		97,000	H - Capital Maintenance - Expense
		3499OE1205	Replace Staff Uniforms	Ski Resort General Manager				155,000		155,000	I - Equipment & Software - Expense
		Total			95,000	32,500	87,500	212,000	12,500	439,500	
Washoe Reimbursement		4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent					14,500	14,500	H - Capital Maintenance - Expense
		4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent					63,400	63,400	H - Capital Maintenance - Expense
		4378LI1207	Maintenance, East & West End Parks	Senior Engineer	-	42,500	41,500	5,000	5,000	94,000	H - Capital Maintenance - Expense
		4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	5,000	5,000	33,000	5,000	53,000	H - Capital Maintenance - Expense
		4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	6,000	7,500	6,000	30,000	54,500	H - Capital Maintenance - Expense
		4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	30,000	5,000	5,000	50,000	H - Capital Maintenance - Expense
		4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	6,000	35,000	6,000	30,000	5,000	82,000	H - Capital Maintenance - Expense
		4378RS1601X	Playground Repairs - Preston	Parks Superintendent	7,500					7,500	H - Capital Maintenance - Expense
		4378BD2205	Incline Parks Fencing Refurbishment	Parks Superintendent		20,000				20,000	H - Capital Maintenance - Expense
		Total			28,500	113,500	90,000	79,000	127,900	438,900	
		4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent			37,000			37,000	H - Capital Maintenance - Expense
		4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	10,000	22,500	5,000	5,000	47,500	H - Capital Maintenance - Expense
		Total			5,000	47,000	22,500	5,000	5,000	84,500	
		4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent				35,000		35,000	H - Capital Maintenance - Expense
		4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	-	6,000	6,000	27,000	H - Capital Maintenance - Expense
		4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent		15,500				15,500	H - Capital Maintenance - Expense
		Total			7,500	23,000	-	41,000	6,000	77,500	
	499OE1399	Web Site Redesign and Upgrade		20,000					20,000	I - Equipment & Software - Expense	
	Total			20,000	-	-	-	-	20,000		
		Total Community Services		306,500	331,500	307,500	377,000	679,400	2,001,900		
Beaches		3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	15,000	-	6,000	6,000	6,000	33,000	H - Capital Maintenance - Expense
		3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	350,000	6,500	6,500	6,500	376,000	H - Capital Maintenance - Expense
		3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer		12,500	5,000	5,000	5,000	27,500	H - Capital Maintenance - Expense
		3972RS1701X	Playground Repairs - Beaches	Parks Superintendent	7,500					7,500	H - Capital Maintenance - Expense
		3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent					30,000	30,000	H - Capital Maintenance - Expense
		3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	55,000					55,000	H - Capital Maintenance - Expense
		Total			84,000	362,500	17,500	17,500	47,500	529,000	
Grand Total				1,623,900	1,363,500	1,215,000	1,264,500	1,669,400	7,136,300		

APPENDIX A

FY2022/23 FINAL BUDGET

BUDGET SUMMARIES

- District-wide Summaries
- General Fund
- Utility Fund
- Community Services Fund(s)
- Beach Fund
- Internal Services Funds
- Community Services Capital Fund (History Only)
- Beach Capital Fund (History Only)
- Community Services Debt Fund (History Only)
- Beach Debt Fund (History Only)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
ALL DISTRICT**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555	2,008,289	2,008,289
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595	2,092,885	2,092,885
Charges for Services	29,502,929	29,643,245	31,853,158	34,642,304	36,041,762	35,353,526
Facility Fees	6,740,884	6,537,640	6,088,940	6,318,470	6,249,244	6,249,540
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	95,294	65,800	65,800	139,875	139,875
Interfund Services	2,867,876	2,629,169	3,559,537	3,634,631	3,794,954	3,826,605
Central Services Revenue	1,367,400	-	-	-	-	-
Non Operating Income/Leases	116,041	363,709	118,130	118,130	118,130	129,074
Investment Earnings	885,434	107,275	171,575	105,948	105,948	105,948
Capital Grants	1,637,399	88,505	80,000	80,000	600,000	25,535,000
Proceeds from Capital Asset Dispositions	241,498	(216,463)	-	-	-	-
Transfers In	5,831,684	-	386,629	-	100,000	-
TOTAL SOURCES	52,686,217	42,949,782	46,186,009	48,981,533	51,263,187	75,452,842
USES						
Salaries and Wages	13,289,741	13,040,045	15,073,364	17,204,580	17,803,921	17,719,331
Employee Fringe	4,902,940	5,057,955	6,175,958	6,691,294	7,152,650	7,218,710
Total Personnel Cost	18,192,682	18,098,000	21,249,322	23,895,874	24,956,571	24,938,041
Professional Services	902,836	1,129,315	726,324	723,124	682,800	702,800
Services and Supplies	8,581,258	7,586,475	11,125,715	10,957,230	11,806,132	11,894,506
Insurance	644,590	667,548	724,200	764,900	764,900	764,900
Utilities	2,266,707	2,183,288	2,449,822	2,368,485	2,515,493	2,515,493
Cost of Goods Sold	1,476,211	1,133,956	1,789,355	1,878,855	1,925,669	1,808,069
Central Services Cost	1,367,400	-	-	-	-	-
Defensible Space	195,752	200,000	200,000	200,000	200,000	200,000
Capital Improvements	7,064,611	6,594,946	16,764,695	10,955,700	19,787,700	44,748,400
Debt Service	1,026,471	1,022,293	1,036,054	1,040,387	1,040,362	1,040,362
Extraordinary	1,359,736	-	53,000	100,000	100,000	100,000
Transfers Out	5,831,684	-	386,629	-	100,000	-
TOTAL USES	48,909,937	38,615,820	56,505,115	52,884,555	63,879,626	88,712,570
SOURCES(USES)	3,776,281	4,333,961	(10,319,106)	(3,903,022)	(12,616,439)	(13,259,728)

GENERAL FUND

**Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FY2022/23**

Overview

The General Fund covers the overall Management and Administration of the District. The General Fund staff includes Human Resources, Information Technology, Finance and Accounting, and the General Manager’s office. All Staff within the General Fund provide support services to the respective departments with the District as well as an outward presence, via a service desk, located within the Administrative offices located at 893 Southwood Boulevard. This office is opened to the public Monday through Thursday, 8:00am – 5:00pm, Friday 8:00am – 4:00pm. This office is closed on all observed holidays.

Services Provided

Frequency

Management and Administration:

District Governance and Communication	Daily
Senior Team	Weekly
Operating & Capital Projects Administration.....	Daily
Human Resources	Monday through Saturday
Human Resources (after hours).....	On-Call as needed
Payroll and Employee Benefits.....	Monday through Friday
Information Systems	24/7/365
Information Technology Support Services.....	Constant on-call or presence
Finance and Accounting.....	Monday through Friday
Risk Management & Insurance Coverage.....	Ongoing availability
Washoe County Marriage License Issuance	By appointment

Trustees and Audit Committee:

Governance & Public Meetings	Bi-Monthly Meetings Community Forums
Notices and Recordkeeping	As necessary for meetings
Ordinances, Resolutions, Policies, and Practices.....	Ongoing maintenance

Legal Compliance:

- Nevada Revised Statutes
- Nevada Administrative Code
- Federal and Nevada Labor Laws and Standards
- Federal and Nevada OSHA Standards
- Municipal Securities Rulemaking Board

Financial Highlights

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	5,233,745	4,023,209	3,918,240	4,117,002
<u>Uses</u>				
Personnel	2,880,277	3,005,449	3,481,581	4,279,462
Non Personnel	2,858,718	(82,649)	802,993	606,354
	<u>5,738,995</u>	<u>2,922,799</u>	<u>4,284,574</u>	<u>4,885,816</u>

Staffing (not including Trustees)

FTE's*	23.4	23.0	24.5	27.9
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<u>Service Measures</u>	<u>Budget FY2019-20</u>	<u>Budget FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	12.74	13.11	13.28	12.96
Overhead Ratio (General Fund to District Wide Operating Expenses "Central Services Overhead Rate")	5.6%	6.0%	6.2%	6.0%

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Assess how services are impacted by recruitment challenges based on the current hiring environment and develop strategies to limit these impacts.
- Seek service specific community feedback to determine parcel owner and customer satisfaction and implement into overall business models Review the allocation of Facility Fees assessed on parcels within the District, including components for operations, capital expenditure and debt service.
- Complete comprehensive review of District’s internal control policies and procedures to ensure sound fiscal management, integrity of financial information and safeguard the District’s assets and financial resources.
- Implement transition to new Tyler/Munis enterprise financial system to enhance management and oversight of internal controls, District finances, improve workflow process and strengthen internal controls.
- Provide informative and timely releases of information to our parcel owners and customers.
- Ensure that the District is well represented in external agency discussions and collaborative opportunities where there may be an impact to the District
- Continue to work with the General Manager’s Ordinance 7 Committee and the Board of Trustees to make formal revisions
- Update process to administer requests for public records while ensuring compliance with the Nevada Public Records Act

FY 2022-23 Budget Highlights

Staffing – The FY22/23 budget reflects an increase in full-time equivalent positions related to:

- Reclassification of the District Clerk position to new Director of Administrative Services
- Increasing the Deputy District Clerk position to full-time District Clerk position (0.4 FTE)
- Addition of a new Purchasing and Contracts Administrator position
- Re-classification and addition of 0.4 positions supporting Information Technology
- Re-allocation and upgraded Revenue Manager position (1.0 FTE) to the General Fund (with costs allocated through the Central Services Cost Allocation Plan), and
- Re-allocation of 10% of the Engineering Manager position to the General Fund to support work on special projects.

Professional Services – Funding is included in the FY22/23 budget to support:

- External administration of public records request, and
- Expanded scope of independent audit, as recommended by the Audit Committee.

Contingency Funding – The budget again includes a contingency appropriation of \$100,000 within the District General Manager’s budget. This is intended to cover unexpected needs and will be exercised consistent with Board Policy 3.1.0. This contingency provides flexibility to address needs, as appropriate, without requiring a formal General Fund budget augmentation.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
GENERAL FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline Budget FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555	2,008,289	2,008,289
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595	2,092,885	2,092,885
Charges for Services	952	162	2,400	2,520	2,520	2,520
Intergovernmental - Operating Grants	-	1,440	-	-	-	-
Central Services Revenue	1,367,400	-	-	-	-	-
Non Operating Income/Leases	-	251,712	-	-	-	-
Investment Earnings	432,643	68,488	65,700	13,308	13,308	13,308
Proceeds from Capital Asset Dispositions	(10,079)	-	-	-	-	-
TOTAL SOURCES	5,233,745	4,023,209	3,918,240	4,019,978	4,117,002	4,117,002
USES						
Salaries and Wages	1,976,630	2,047,726	2,327,299	2,600,512	2,831,440	2,842,293
Employee Fringe	903,646	957,723	1,154,282	1,246,483	1,419,834	1,437,169
Total Personnel Cost	2,880,277	3,005,449	3,481,581	3,846,995	4,251,274	4,279,462
Professional Services	294,601	285,670	472,799	472,799	441,475	461,475
Services and Supplies	472,959	440,793	1,331,733	1,216,609	1,124,677	1,124,356
Insurance	48,241	51,394	55,000	57,900	57,900	57,900
Utilities	103,758	109,363	108,000	116,055	117,212	117,212
Central Services Cost	-	(1,335,748)	(1,546,624)	(1,748,196)	(1,859,661)	(1,887,589)
Capital Improvements	279,424	365,878	329,085	454,000	418,000	633,000
Extraordinary	1,359,736	-	53,000	100,000	100,000	100,000
Transfers Out	300,000	-	-	-	100,000	-
TOTAL USES	5,738,995	2,922,799	4,284,574	4,516,162	4,750,877	4,885,816
SOURCES(USES)	(505,250)	1,100,409	(366,334)	(496,184)	(633,875)	(768,814)

UTILITY FUND

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2022/23**

Overview

The Incline Village General Improvement District Public Works Department provides water and sewer services to Incline Village and Crystal Bay, Engineering services for all District Capital and Maintenance Projects, Fleet Maintenance for Public Works, Community Services and Administration and management of the Solid Waste Franchise.

Public Works staff takes the responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our well maintained infrastructure and excellent customer service through the highly skilled staff, and also by our strong financial position.

Budget/Staffing Summary

The Utility Fund supports 40.2 full-time positions to perform all the assigned tasks required to meet District Strategic Plan Initiatives, regulatory requirements and service levels. In FY 21-22 a Utilities Management Review and Asset Assessment was performed by Raftelis. Several gaps in staffing levels were identified by Raftelis and staff has identified positions that will fill these voids. The following positions are proposed within the preliminary FY 22-23 budget: Administrative Services Supervisor and Senior Electrician. Two additional positions were recommended, but consideration of those has been deferred to a future budget year.

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	12,888,507	12,751,219	13,143,076	14,568,081
<u>Uses</u>				
Personnel	4,151,482	4,201,417	4,723,960	5,653,680
Non Personnel	6,148,314	7,422,250	12,344,115	21,980,765
	10,299,797	11,623,667	17,068,075	27,634,445
<u>Staffing</u>				
FTE's*	34.2	35.2	37.5	40.2

*Based on budget

Division Highlights – Service Levels

Water and Sewer Services

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations.

Water System

- Ultraviolet & Ozone Water Treatment Plant is able to treat up to 8.5 million gallons daily
- 100 Miles of Water Mains between 4” to 24”
- 753 Fire Hydrants, 12 IVGID Fire Hydrants, and 106 Private Fire Hydrants
- 2,031 Gate Valves
- 13 Water Tanks with 7 Million Gallons of Storage
- 13 Water Pumping Stations with 26 Pressure Zones
- Service connections to over 4,440 Water Meters

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2022/23**

Sewer System

105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6” to 24”
 1,926 Sewer Manholes
 20 Sewer Pump Stations
 Wastewater treatment plant with up to 2.1 million gallons daily treatment capacity
 20 Miles of Effluent Pipeline to Carson Valley
 A 900-acre wetland site located in the Carson Valley for effluent water

The District has a comprehensive preventative maintenance program as part of its asset management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

Water and Sewer Service Measures

The District reads over 4,440 water meters and prepares utility bills monthly for the following customer statistics.

<u>Measure</u>	<u>2019-20 Budget</u>	<u>2020-21 Budget</u>	<u>2021-22 Planned</u>	<u>2022-23 Proposed</u>
Water Users	8,105	8,097	8,105	8,110
Sewer Users	8,016	8,007	8,016	8,020
Water Accounts Billed	4,269	4,272	4,269	4,274
Sewer Accounts Billed	4,180	4,182	4,180	4,184
Water Production (million gallons)	900	900	937	940
Sewer Production (million gallons)	380	370	331	335

Waste Not

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources and oversight of the Waste Management hauling contract. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not provides management of the Tahoe Water Suppliers Association and IVGID is the home agency.

Waste Not operates the Household Hazardous Waste (HHW) Services through appointments one day a week from mid-March to mid-November. The electronic waste (E-waste) drop-off site at Public Works is operated concurrently on the same day as the HHW weekly drop off. Solid waste field response services will continue contract services with Clean Tahoe in the amount of \$40,000 to maintain strong compliance with IVGID Ordinance 1. Bear Smart Incline Village outreach services will continue to be managed by Waste Not staff.

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2022/23**

Strategic Plan Initiatives

- Use findings from Utility Management and Asset Assessment Study and the Moss Adams Reports, and analyze recommendations to bring forward changes that provide benefit to the District
- Complete Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements
- Work with CMAR and design consultants to finalize design and begin construction of the Effluent Pond Lining and Pipeline Projects.
- Create and implement a District Project Manager position in the Engineering Division of Public Works

FY2022-23 Budget Highlights

Utility Revenues -

A rate study has been performed by an outside rate consultant recommending a revenue increase of 16% for water and 13.5% for sewer in FY 22-23. The Board of Trustees approved a rate increase to support this revenue need at their meeting of April 27, 2022.

Staffing

The Utility fund FY2022/23 budget provides funding to support 40.2 FTE positions, reflecting an increase of 2.7 FTE from the current FY2021/22 budget. These include:

- Addition of an Administrative Services Supervisor
- Addition of a Senior Electrician
- Re-allocation of Engineering Manager and PW Contracts Administrator II to the Compliance program

Operations and Maintenance

- The FY22/23 budget includes funding to operations and maintenance activities, adjusted for inflationary costs for supplies, services and chemicals.
- Funds were added to replace the media of the odor scrubbers at the WRRF which is required every 5 years.

Capital

Significant projects included in the FY22/23 capital budget include:

- Funding for year-one construction of the Effluent Pipeline Project
- Funding for construction of the Effluent Storage Project
- Funding is provided to develop a comprehensive Utility Master Plan.
- Funding for Crystal Peak water main replacement

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
UTILITY FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	8,939,625	12,711,165	12,796,676	14,627,234	14,652,729	14,289,893
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
Interfund Services	60,773	119,895	241,400	241,400	236,500	236,500
TOTAL OPERATING INCOME	9,000,398	12,870,918	13,069,076	14,899,634	14,889,229	14,526,393
OPERATING EXPENSE						
Salaries and Wages	2,005,077	2,844,275	3,079,621	3,520,950	3,739,248	3,762,672
Employee Fringe	942,300	1,357,142	1,644,339	1,748,682	1,866,334	1,891,008
Total Personnel Cost	2,947,376	4,201,417	4,723,960	5,269,632	5,605,582	5,653,680
Professional Services	73,743	227,259	182,050	182,050	167,050	167,050
Services and Supplies	1,084,400	2,030,188	2,754,235	2,821,770	3,620,999	3,733,100
Insurance	92,857	197,331	211,000	221,900	221,900	221,900
Utilities	1,077,337	815,167	933,004	904,140	958,691	958,691
Cost of Goods Sold	-	7,125	-	-	-	-
Central Services Cost	277,200	356,440	447,540	483,842	551,278	568,189
Defensible Space	-	100,000	100,000	100,000	100,000	100,000
Depreciation	2,565,241	3,264,581	3,682,900	3,188,160	3,188,160	3,188,160
TOTAL OPERATING EXPENSE	8,118,154	11,199,509	13,034,689	13,171,494	14,413,660	14,590,770
NET INCOME (EXPENSE)	882,244	1,671,409	34,387	1,728,140	475,568	(64,377)
NON OPERATING INCOME						
Investment Earnings	86,010	33,681	74,000	41,688	41,688	41,688
Capital Grants	851,429	-	-	-	-	-
Proceeds from Capital Asset Dispositions	381	(153,379)	-	-	-	-
TOTAL NON OPERATING INCOME	937,819	(119,699)	74,000	41,688	41,688	41,688
NON OPERATING EXPENSE						
Debt Service Interest	168,742	96,914	89,291	73,728	73,728	73,728
TOTAL NON OPERATING EXPENSE	168,742	96,914	89,291	73,728	73,728	73,728
INCOME(EXPENSE) BEFORE TRANSFERS	1,651,321	1,454,797	19,096	1,696,100	443,528	(96,417)
TRANSFERS						
Transfers Out	39	-	-	-	-	-
TOTAL TRANSFERS	(39)	-	-	-	-	-
CHANGE IN NET POSITION	1,651,282	1,454,797	19,096	1,696,100	443,528	(96,417)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
UTILITY FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	12,396,967	12,711,165	12,796,676	14,627,234	14,652,729	14,289,893
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
Interfund Services	167,499	119,895	241,400	241,400	236,500	236,500
Investment Earnings	298,225	33,681	74,000	41,688	41,688	41,688
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	-	-	-	-
Transfers In	45,000	-	-	-	-	-
TOTAL SOURCES	12,888,507	12,751,219	13,143,076	14,941,322	14,930,917	14,568,081
USES						
Salaries and Wages	2,869,748	2,844,275	3,079,621	3,520,950	3,739,248	3,762,672
Employee Fringe	1,281,735	1,357,142	1,644,339	1,748,682	1,866,334	1,891,008
Total Personnel Cost	4,151,482	4,201,417	4,723,960	5,269,632	5,605,582	5,653,680
Professional Services	221,815	227,259	182,050	182,050	167,050	167,050
Services and Supplies	2,110,209	2,030,188	2,754,235	2,821,770	3,620,999	3,733,100
Insurance	185,410	197,331	211,000	221,900	221,900	221,900
Utilities	894,515	815,167	933,004	904,140	958,691	958,691
Cost of Goods Sold	4,815	7,125	-	-	-	-
Central Services Cost	353,700	356,440	447,540	483,842	551,278	568,189
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000
Capital Improvements	1,644,147	3,053,119	7,073,157	4,353,500	15,683,500	15,588,700
Debt Service	635,827	635,620	643,129	643,135	643,135	643,135
Transfers Out	-	-	-	-	-	-
TOTAL USES	10,299,797	11,623,667	17,068,075	14,979,969	27,552,135	27,634,445
SOURCES(USES)	2,588,710	1,127,552	(3,924,999)	(38,647)	(12,621,219)	(13,066,364)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
WATER

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	3,985,311	5,270,749	5,157,799	6,254,357	6,255,297	5,957,177
Interfund Services	60,773	119,895	241,400	241,400	236,500	236,500
TOTAL OPERATING INCOME	4,046,084	5,390,644	5,399,199	6,495,757	6,491,797	6,193,677
OPERATING EXPENSE						
Salaries and Wages	791,860	1,307,423	1,361,416	1,573,604	1,609,679	1,615,656
Employee Fringe	374,947	628,998	725,891	792,681	818,135	828,765
Total Personnel Cost	1,166,807	1,936,421	2,087,307	2,366,285	2,427,814	2,444,421
Professional Services	6,235	142,668	87,850	87,850	80,350	80,350
Services and Supplies	376,585	1,056,860	1,573,575	1,642,385	2,275,179	2,261,988
Insurance	43,976	108,422	115,900	121,900	121,900	121,900
Utilities	589,347	424,962	464,566	469,795	474,748	474,748
Cost of Goods Sold	-	7,125	-	-	-	-
Central Services Cost	135,624	175,220	214,819	239,636	264,613	272,731
Defensible Space	-	50,000	50,000	50,000	50,000	50,000
Depreciation	1,291,880	1,716,753	1,806,300	1,647,384	1,647,384	1,647,384
TOTAL OPERATING EXPENSE	3,610,454	5,618,430	6,400,317	6,625,235	7,341,988	7,353,522
NET INCOME (EXPENSE)	435,629	(227,786)	(1,001,118)	(129,478)	(850,191)	(1,159,845)
NON OPERATING INCOME						
Investment Earnings	43,005	665	1,500	20,844	20,844	20,844
Proceeds from Capital Asset Dispositions	381	16,160	-	-	-	-
TOTAL NON OPERATING INCOME	43,386	16,825	1,500	20,844	20,844	20,844
NON OPERATING EXPENSE						
Debt Service Interest	54,914	60,716	57,431	50,732	50,732	50,732
TOTAL NON OPERATING EXPENSE	54,914	60,716	57,431	50,732	50,732	50,732
INCOME(EXPENSE) BEFORE TRANSFERS	424,101	(271,677)	(1,057,049)	(159,366)	(880,079)	(1,189,733)
TRANSFERS						
Transfers Out	(134,152)	(194,622)	(164,808)	(164,808)	(610,479)	(614,135)
TOTAL TRANSFERS	134,152	194,622	164,808	164,808	610,479	614,135
CHANGE IN NET POSITION	558,254	(77,055)	(892,241)	5,442	(269,600)	(575,598)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
WATER

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	5,003,461	5,270,749	5,157,799	6,254,357	6,255,297	5,957,177
Interfund Services	167,499	119,895	241,400	241,400	236,500	236,500
Investment Earnings	4,002	665	1,500	20,844	20,844	20,844
Proceeds from Capital Asset Dispositions	(9,004)	16,160	-	-	-	-
Transfers In	22,500	-	-	-	-	-
TOTAL SOURCES	5,188,457	5,407,469	5,400,699	6,516,601	6,512,641	6,214,521
USES						
Salaries and Wages	1,320,915	1,307,423	1,361,416	1,573,604	1,609,679	1,615,656
Employee Fringe	588,688	628,998	725,891	792,681	818,135	828,765
Total Personnel Cost	1,909,603	1,936,421	2,087,307	2,366,285	2,427,814	2,444,421
Professional Services	43,630	142,668	87,850	87,850	80,350	80,350
Services and Supplies	1,067,053	1,056,860	1,573,575	1,642,385	2,275,179	2,261,988
Insurance	101,893	108,422	115,900	121,900	121,900	121,900
Utilities	444,195	424,962	464,566	469,795	474,748	474,748
Cost of Goods Sold	4,815	7,125	-	-	-	-
Central Services Cost	173,850	175,220	214,819	239,636	264,613	272,731
Defensible Space	48,938	50,000	50,000	50,000	50,000	50,000
Capital Improvements	828,016	942,917	1,691,422	1,823,500	1,764,250	1,766,850
Debt Service	303,866	303,780	307,019	307,020	307,020	307,020
Transfers Out	(174,632)	(194,622)	(164,808)	(164,808)	(610,479)	(614,135)
TOTAL USES	4,751,228	4,953,753	6,427,650	6,943,563	7,155,395	7,165,873
SOURCES(USES)	437,229	453,716	(1,026,951)	(426,962)	(642,754)	(951,352)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
SEWER

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	4,517,928	6,934,096	7,166,372	7,882,371	7,881,431	7,816,716
TOTAL OPERATING INCOME	4,517,928	6,934,096	7,166,372	7,882,371	7,881,431	7,816,716
OPERATING EXPENSE						
Salaries and Wages	1,081,118	1,372,416	1,542,836	1,750,904	1,894,750	1,907,639
Employee Fringe	511,104	650,301	828,195	859,076	939,774	952,450
Total Personnel Cost	1,592,223	2,022,717	2,371,031	2,609,980	2,834,524	2,860,089
Professional Services	67,410	65,954	94,200	94,200	86,700	86,700
Services and Supplies	465,436	803,209	946,384	933,525	1,115,950	1,241,186
Insurance	48,881	88,909	95,100	100,000	100,000	100,000
Utilities	487,189	388,276	466,188	432,340	481,963	481,963
Central Services Cost	135,624	175,220	201,393	216,144	248,075	255,685
Defensible Space	-	50,000	50,000	50,000	50,000	50,000
Depreciation	1,273,361	1,547,828	1,876,600	1,540,776	1,540,776	1,540,776
TOTAL OPERATING EXPENSE	4,070,123	5,142,113	6,100,896	5,976,965	6,457,988	6,616,399
NET INCOME (EXPENSE)	447,805	1,791,983	1,065,476	1,905,406	1,423,443	1,200,317
NON OPERATING INCOME						
Investment Earnings	43,005	33,016	72,500	20,844	20,844	20,844
Capital Grants	851,429	-	-	-	-	-
Proceeds from Capital Asset Dispositions	-	(169,540)	-	-	-	-
TOTAL NON OPERATING INCOME	894,434	(136,523)	72,500	20,844	20,844	20,844
NON OPERATING EXPENSE						
Debt Service Interest	113,829	36,198	31,860	22,996	22,996	22,996
TOTAL NON OPERATING EXPENSE	113,829	36,198	31,860	22,996	22,996	22,996
INCOME(EXPENSE) BEFORE TRANSFERS	1,228,410	1,619,262	1,106,116	1,903,254	1,421,291	1,198,165
TRANSFERS						
Transfers Out	134,192	194,622	164,808	164,808	610,479	614,135
TOTAL TRANSFERS	(134,192)	(194,622)	(164,808)	(164,808)	(610,479)	(614,135)
CHANGE IN NET POSITION	1,094,219	1,424,639	941,308	1,738,446	810,813	584,030

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SEWER**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	6,926,282	6,934,096	7,166,372	7,882,371	7,881,431	7,816,716
Investment Earnings	294,224	33,016	72,500	20,844	20,844	20,844
Proceeds from Capital Asset Dispositions	(10,180)	(169,540)	-	-	-	-
Transfers In	22,500	-	-	-	-	-
TOTAL SOURCES	7,232,826	6,797,573	7,238,872	7,903,215	7,902,275	7,837,560
USES						
Salaries and Wages	1,363,014	1,372,416	1,542,836	1,750,904	1,894,750	1,907,639
Employee Fringe	614,060	650,301	828,195	859,076	939,774	952,450
Total Personnel Cost	1,977,074	2,022,717	2,371,031	2,609,980	2,834,524	2,860,089
Professional Services	178,185	65,954	94,200	94,200	86,700	86,700
Services and Supplies	895,625	803,209	946,384	933,525	1,115,950	1,241,186
Insurance	83,517	88,909	95,100	100,000	100,000	100,000
Utilities	448,426	388,276	466,188	432,340	481,963	481,963
Central Services Cost	173,850	175,220	201,393	216,144	248,075	255,685
Defensible Space	48,938	50,000	50,000	50,000	50,000	50,000
Capital Improvements	816,131	2,110,202	5,381,735	2,530,000	13,919,250	13,821,850
Debt Service	331,961	331,840	336,110	336,115	336,115	336,115
Transfers Out	174,632	194,622	164,808	164,808	610,479	614,135
TOTAL USES	5,128,338	6,230,949	10,106,949	7,467,112	19,783,056	19,847,723
SOURCES(USES)	2,104,488	566,623	(2,868,077)	436,103	(11,880,780)	(12,010,163)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
SOLID WASTE**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	359,051	360,797	338,000	356,000	356,000	356,000
TOTAL OPERATING INCOME	359,051	360,797	338,000	356,000	356,000	356,000
OPERATING EXPENSE						
Salaries and Wages	98,875	112,177	118,268	132,385	198,597	202,164
Employee Fringe	40,837	51,129	59,287	63,738	83,593	84,670
Total Personnel Cost	139,713	163,306	177,555	196,123	282,190	286,834
Professional Services	99	-	-	-	-	-
Services and Supplies	219,629	88,542	153,575	161,240	160,270	160,326
Utilities	801	1,737	1,710	1,805	1,780	1,780
Central Services Cost	-	-	22,377	18,622	27,564	28,409
TOTAL OPERATING EXPENSE	360,242	253,585	355,217	377,790	471,804	477,349
NET INCOME (EXPENSE)	(1,191)	107,212	(17,217)	(21,790)	(115,804)	(121,349)
NON OPERATING INCOME						
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	(1,191)	107,212	(17,217)	(21,790)	(115,804)	(121,349)
TRANSFERS						
CHANGE IN NET POSITION	(1,191)	107,212	(17,217)	(21,790)	(115,804)	(121,349)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SOLID WASTE**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	326,920	360,797	338,000	356,000	356,000	356,000
TOTAL SOURCES	326,920	360,797	338,000	356,000	356,000	356,000
USES						
Salaries and Wages	133,912	112,177	118,268	132,385	198,597	202,164
Employee Fringe	54,347	51,129	59,287	63,738	83,593	84,670
Total Personnel Cost	188,259	163,306	177,555	196,123	282,190	286,834
Services and Supplies	89,886	88,542	153,575	161,240	160,270	160,326
Utilities	1,703	1,737	1,710	1,805	1,780	1,780
Central Services Cost	-	-	22,377	18,622	27,564	28,409
TOTAL USES	279,848	253,585	355,217	377,790	471,804	477,349
SOURCES(USES)	47,072	107,212	(17,217)	(21,790)	(115,804)	(121,349)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	77,335	145,523	134,505	134,505	160,000	160,000
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
TOTAL OPERATING INCOME	<u>77,335</u>	<u>185,380</u>	<u>165,505</u>	<u>165,505</u>	<u>160,000</u>	<u>160,000</u>
OPERATING EXPENSE						
Salaries and Wages	33,222	52,258	57,100	64,057	36,222	37,213
Employee Fringe	15,411	26,714	30,967	33,186	24,832	25,123
Total Personnel Cost	<u>48,633</u>	<u>78,973</u>	<u>88,067</u>	<u>97,243</u>	<u>61,054</u>	<u>62,336</u>
Professional Services	-	18,637	-	-	-	-
Services and Supplies	22,749	81,578	80,700	84,620	69,600	69,600
Utilities	-	192	540	200	200	200
Central Services Cost	5,952	6,000	8,951	9,440	11,026	11,364
TOTAL OPERATING EXPENSE	<u>77,335</u>	<u>185,380</u>	<u>178,258</u>	<u>191,503</u>	<u>141,880</u>	<u>143,500</u>
NET INCOME (EXPENSE)	<u>-</u>	<u>-</u>	<u>(12,753)</u>	<u>(25,998)</u>	<u>18,120</u>	<u>16,500</u>
NON OPERATING INCOME						
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	<u>-</u>	<u>-</u>	<u>(12,753)</u>	<u>(25,998)</u>	<u>18,120</u>	<u>16,500</u>
TRANSFERS						
CHANGE IN NET POSITION	<u>-</u>	<u>-</u>	<u>(12,753)</u>	<u>(25,998)</u>	<u>18,120</u>	<u>16,500</u>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	140,304	145,523	134,505	134,505	160,000	160,000
Intergovernmental - Operating Grants	-	39,857	31,000	31,000	-	-
TOTAL SOURCES	140,304	185,380	165,505	165,505	160,000	160,000
USES						
Salaries and Wages	51,907	52,258	57,100	64,057	36,222	37,213
Employee Fringe	24,640	26,714	30,967	33,186	24,832	25,123
Total Personnel Cost	76,547	78,973	88,067	97,243	61,054	62,336
Professional Services	-	18,637	-	-	-	-
Services and Supplies	57,644	81,578	80,700	84,620	69,600	69,600
Utilities	192	192	540	200	200	200
Central Services Cost	6,000	6,000	8,951	9,440	11,026	11,364
TOTAL USES	140,383	185,380	178,258	191,503	141,880	143,500
SOURCES(USES)	(79)	-	(12,753)	(25,998)	18,120	16,500

COMMUNITY SERVICES FUND

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
COMMUNITY SERVICES FUND

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455	20,437,223	20,437,223
Facility Fees	5,774,067	1,735,612	820,300	4,923,830	3,692,404	3,692,700
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800	139,875	139,875
Interfund Services	76,558	91,769	99,911	104,900	123,002	123,002
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,128,693	24,151,085	24,404,604	24,404,900
OPERATING EXPENSE						
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,363,486	8,523,330	8,525,014
Employee Fringe	1,883,703	1,942,752	2,379,777	2,611,537	2,777,640	2,819,953
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,975,023	11,300,970	11,344,967
Professional Services	380,719	35,770	44,625	41,425	41,425	41,425
Services and Supplies	4,802,036	3,625,079	5,290,380	5,243,696	5,408,856	5,485,729
Insurance	367,719	367,254	403,100	427,200	427,200	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315	1,300,863	1,300,863
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330	1,808,069	1,808,069
Central Services Cost	903,200	882,970	980,404	1,124,726	1,171,020	1,178,206
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000
Depreciation	2,938,157	2,916,601	3,415,427	2,711,640	2,711,592	2,711,592
TOTAL OPERATING EXPENSE	20,189,368	18,205,789	22,873,833	23,613,355	24,269,995	24,398,051
NET INCOME (EXPENSE)	1,198,929	(231,899)	(3,745,140)	537,730	134,609	6,849
NON OPERATING INCOME						
Non Operating Leases	116,041	119,697	118,130	118,130	118,130	129,074
Investment Earnings	126,143	4,472	26,250	40,008	40,008	40,008
Capital Grants	-	-	80,000	80,000	600,000	25,535,000
Proceeds from Capital Asset Dispositions	270,761	(28,518)	-	-	-	-
TOTAL NON OPERATING INCOME	512,945	95,650	224,380	238,138	758,138	25,704,082
NON OPERATING EXPENSE						
Debt Service Interest	-	(2,728)	14,715	6,182	6,157	6,157
TOTAL NON OPERATING EXPENSE	-	(2,728)	14,715	6,182	6,157	6,157
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,874	(133,520)	(3,535,475)	769,686	886,590	25,704,774
TRANSFERS						
Transfers In	241,875	-	386,629	-	100,000	-
Transfers Out	5,443,385	-	386,629	-	-	-
TOTAL TRANSFERS	(5,201,510)	-	-	-	100,000	-
CHANGE IN NET POSITION	(3,489,636)	(133,520)	(3,535,475)	769,686	986,590	25,704,774

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455	20,437,223	20,437,223
Facility Fees	5,774,067	1,735,612	820,300	4,923,830	3,692,404	3,692,700
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800	139,875	139,875
Interfund Services	76,558	91,769	99,911	104,900	123,002	123,002
Non Operating Leases	116,041	119,697	118,130	118,130	118,130	129,074
Investment Earnings	126,143	4,472	26,250	40,008	40,008	40,008
Capital Grants	-	-	80,000	80,000	600,000	25,535,000
Proceeds from Capital Asset Dispositions	270,761	(28,518)	-	-	-	-
Transfers In	241,875	-	386,629	-	100,000	-
TOTAL SOURCES	22,143,117	18,069,541	19,739,702	24,389,223	25,262,742	50,108,982
USES						
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,363,486	8,523,330	8,525,014
Employee Fringe	1,883,703	1,942,752	2,379,777	2,611,537	2,777,640	2,819,953
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,975,023	11,300,970	11,344,967
Professional Services	380,719	35,770	44,625	41,425	41,425	41,425
Services and Supplies	4,802,036	3,625,079	5,290,380	5,243,696	5,408,856	5,485,729
Insurance	367,719	367,254	403,100	427,200	427,200	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315	1,300,863	1,300,863
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330	1,808,069	1,808,069
Central Services Cost	903,200	882,970	980,404	1,124,726	1,171,020	1,178,206
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000
Capital Improvements	-	-	5,631,814	5,935,700	3,201,200	28,041,700
Debt Service	-	(2,728)	386,629	390,887	390,862	390,862
Transfers Out	5,443,385	-	386,629	-	-	-
TOTAL USES	22,694,596	15,286,460	25,863,478	27,228,302	25,150,465	50,119,021
SOURCES(USES)	(551,479)	2,783,081	(6,123,776)	(2,839,079)	112,277	(10,039)

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2022/23**

Overview

The Championship Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Championship course
- Driving Range with 28 hitting bays
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grille which mainly operates for lunch 11am to 3pm and from 3pm to 7pm, service is mostly appetizers and Happy Hour Menu
- Lower Snack Bar
- On-course Beverage Cart Service
- Golf course and Chateau open from mid-May to mid-October

Budget/Staffing Summary

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as the last few years.

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	4,219,420	3,262,146	3,520,218	4,296,325
<u>Uses</u>				
Personnel	1,933,504	1,520,615	1,724,425	1,992,829
Non Personnel	3,211,949	1,820,679	3,393,338	2,769,072
	5,145,453	3,341,294	5,117,763	4,761,901
<u>Staffing</u>				
FTE's*	43.9	30.2	31.4	31.3

*Based on budget

<u>Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Golf Season</u>				
Opening Date*	5/17/2019	5/18/2020	5/17/2021	5/13/2022
Closing Date*	10/20/2019	10/18/2020	10/17/2021	10/16/2022
Total Rounds Played	21,450	24,650	24,632	24,632

*Based on calendar year

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2022/23**

<u>Green Fee Breakdown by Play Type</u>	<u>2022 Season Projected</u>		<u>12 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	34%	8,292	31%	7,057
Play Pass	36%	8,880	30%	6,723
Non-Picture Pass	18%	4,433	22%	5,033
Guest	10%	2,415	10%	2,335
Other	2%	612	6%	1,414
Total	100%	24,632	100%	22,562

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District’s venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities

FY2022/23 Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) have been increased by an average of 7%, and have been evaluated in relation to Board-approved cost-recovery targets.
- Same budgeted rounds as 2021/2022, which is an increase of 10% over last year’s actuals
- Food and Beverage revenue is based on 12% increase over 2021/2022 budgeted.
- Merchandise Sales projected at a 5% increase over 2021/2022 budgeted.

Staffing – The budget reflects 31.1 positions, essentially unchanged from FY2021/22.

- Personnel costs increased 14% due to cost-of-living adjustments per labor agreements and hourly rates to remain competitive within the regional market.

Operations and Maintenance

- Overall 10% projected increase for operating expenses
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

Capital

- Capital expenditures include funding to replace Bar Carts, Fairway Mower and Maintenance Vehicles

Note: Replacement fleet of electric golf carts ordered in November 2021 are not anticipated to be delivered until Fall 2022.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
CHAMPIONSHIP GOLF

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560	3,778,822	3,778,822
Facility Fees	171,994	33,019	-	-	520,251	520,251
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,334,825	3,501,560	4,299,073	4,299,073
OPERATING EXPENSE						
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,517,923	1,528,829	1,535,541
Employee Fringe	421,675	349,938	392,310	427,536	445,016	457,288
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,945,459	1,973,845	1,992,829
Professional Services	6,010	6,403	7,980	6,380	6,380	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235	1,007,515	1,061,193
Insurance	68,363	72,765	77,800	81,800	81,800	81,800
Utilities	244,614	227,960	231,740	254,680	252,595	252,595
Cost of Goods Sold	913,275	491,861	563,440	591,625	615,505	615,505
Central Services Cost	236,800	225,626	206,865	225,776	231,806	231,348
Depreciation	676,015	661,006	736,980	623,292	623,292	623,292
TOTAL OPERATING EXPENSE	5,198,267	4,003,512	4,527,682	4,779,247	4,792,738	4,864,942
NET INCOME (EXPENSE)	(989,178)	(755,542)	(1,192,857)	(1,277,687)	(493,665)	(565,869)
NON OPERATING INCOME						
Investment Earnings	-	-	-	(2,748)	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	10,330	14,176	-	-	-	-
TOTAL NON OPERATING INCOME	10,330	14,176	-	(2,748)	(2,748)	(2,748)
NON OPERATING EXPENSE						
Debt Service Interest	-	(1,213)	6,124	2,055	2,055	2,055
TOTAL NON OPERATING EXPENSE	-	(1,213)	6,124	2,055	2,055	2,055
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(740,154)	(1,198,981)	(1,282,490)	(498,468)	(570,672)
TRANSFERS						
Transfers In	-	-	185,393	-	-	-
Transfers Out	623,201	-	-	-	-	-
TOTAL TRANSFERS	(623,201)	-	185,393	-	-	-
CHANGE IN NET POSITION	(1,602,049)	(740,154)	(1,013,588)	(1,282,490)	(498,468)	(570,672)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
CHAMPIONSHIP GOLF**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560	3,778,822	3,778,822
Facility Fees	171,994	33,019	-	-	520,251	520,251
Investment Earnings	-	-	-	(2,748)	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	10,330	14,176	-	-	-	-
Transfers In	-	-	185,393	-	-	-
TOTAL SOURCES	4,219,420	3,262,146	3,520,218	3,498,812	4,296,325	4,296,325
USES						
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,517,923	1,528,829	1,535,541
Employee Fringe	421,675	349,938	392,310	427,536	445,016	457,288
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,945,459	1,973,845	1,992,829
Professional Services	6,010	6,403	7,980	6,380	6,380	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235	1,007,515	1,061,193
Insurance	68,363	72,765	77,800	81,800	81,800	81,800
Utilities	244,614	227,960	231,740	254,680	252,595	252,595
Cost of Goods Sold	913,275	491,861	563,440	591,625	615,505	615,505
Central Services Cost	236,800	225,626	206,865	225,776	231,806	231,348
Capital Improvements	-	-	1,143,542	206,700	334,700	334,700
Debt Service	-	(1,213)	183,519	185,551	185,551	185,551
Transfers Out	623,201	-	-	-	-	-
TOTAL USES	5,145,453	3,341,294	5,117,763	4,548,206	4,689,697	4,761,901
SOURCES(USES)	(926,034)	(79,148)	(1,597,545)	(1,049,394)	(393,372)	(465,576)

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2022/23**

Overview

The Mountain Golf Course includes the following: (all servicing Picture Pass Holders, Guest of Picture Pass Holders and Non-Picture Pass Holders)

- 18 Hole Executive course
- Putting and Chipping Greens
- Golf Instruction
- Weekly Get Golf Ready Clinics
- Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)
- Fully stocked Golf Shop
- Grill with limited menu
- Golf course and Grill open from Late-May to Early-October

Budget/Staffing Summary

The budget has been developed by using historical rounds data, historical expenses data and taking into account incremental increases for payroll and revenue due to the changing business models throughout the basin as well as worldwide. Staffing is projected to be at the same levels as 2019, which was the last year of Non-COVID restrictions.

Financial Highlights

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Sources</u>	1,336,679	1,066,090	983,711	2,185,453
<u>Uses</u>				
Personnel	416,974	459,232	586,929	663,122
Non Personnel	2,301,217	554,768	1,360,577	1,832,082
Total Uses	2,718,191	1,013,999	1,947,506	2,495,204
<u>Staffing</u>				
FTE's*	11.6	10.9	12.0	11.6

*Based on budget

Service Measures

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Golf Season</u>				
Opening Date*	5/28/2019	5/25/2020	5/24/2021	5/20/2022
Closing Date*	9/15/2019	10/11/2020	10/14/2021	10/9/2022
<u>Total Rounds Played</u>	15,759	18,690	18,920	18,920

*Based on calendar year

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2022/23**

<u>Green Fee Breakdown by Play Type</u>	<u>2022 Season Projected</u>		<u>12 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	41%	7,689	40%	6,158
Play Pass	18%	3,493	12%	1,853
Non-Picture Pass	27%	5,140	30%	4,662
Guest	10%	1,885	10%	1,495
Other	4%	713	7%	1,131
Total	100%	18,920	100%	15,299

Strategic Plan Initiatives:

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Work with the parcel owners and customers to establish a sustainable long term financial and service model for all the District’s venues, facilities and services starting with golf (2021-22).
- Utilize venue and/or community surveys to evaluate and measure customer service as it relates to service demands.
- Allocate capital expenditures to maintain services and facilities
- Complete the design and begin construction of the Mountain Golf Course Path Project

FY2022/23 Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) have been increased by an average of 7% increase, and have been evaluated in relation to Board-approved cost-recovery targets.
- Same budgeted rounds as 2021/2022, which is an increase of 12% over last year’s actuals
- Food and Beverage revenue is based on 11% increase over 2021-2022 budgeted.
- Merchandise Sales projected at a 5% increase

Staffing - The budget reflects 11.6 positions, essentially unchanged from FY2021/22

- Personnel costs increased 12.7% due to cost-of-living adjustments per labor agreements and hourly rates to remain competitive within the regional market.

Operations and Maintenance

- Overall 5% projected increase for operations and maintenance expenses
- Inflationary cost increases, deferred maintenance as well as other deferred expenses from the past two COVID seasons have been taken into consideration for all expenses.

Capital

- Capital expenditures include funding for Phase II of Cart Path Replacement Project

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
MOUNTAIN GOLF**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	724,464	809,745	942,821	989,975	1,004,338	1,004,338
Facility Fees	327,607	222,882	-	-	1,139,874	1,139,874
TOTAL OPERATING INCOME	1,052,070	1,032,627	942,821	989,975	2,144,212	2,144,212
OPERATING EXPENSE						
Salaries and Wages	320,393	346,777	454,601	518,165	502,837	500,207
Employee Fringe	96,581	112,455	132,328	143,561	161,177	162,915
Total Personnel Cost	416,974	459,232	586,929	661,726	664,014	663,122
Professional Services	7,025	2,296	4,170	2,570	2,570	2,570
Services and Supplies	483,269	333,305	373,994	375,045	380,666	381,890
Insurance	15,687	16,725	17,900	18,800	18,800	18,800
Utilities	83,695	84,117	89,300	99,340	98,346	98,346
Cost of Goods Sold	64,580	61,792	105,100	110,355	113,366	113,366
Central Services Cost	54,000	56,533	72,390	74,191	76,863	77,236
Depreciation	156,361	204,637	220,247	198,528	198,528	198,528
TOTAL OPERATING EXPENSE	1,281,591	1,218,637	1,470,030	1,540,555	1,553,153	1,553,858
NET INCOME (EXPENSE)	(229,521)	(186,010)	(527,209)	(550,580)	591,059	590,354
NON OPERATING INCOME						
Non Operating Leases	40,256	41,464	40,890	40,890	40,890	43,989
Investment Earnings	-	-	-	(2,748)	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	244,352	(8,002)	-	-	-	-
TOTAL NON OPERATING INCOME	284,608	33,463	40,890	38,142	38,142	41,241
NON OPERATING EXPENSE						
Debt Service Interest	-	-	1,874	1,874	1,874	1,874
TOTAL NON OPERATING EXPENSE	-	-	1,874	1,874	1,874	1,874
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(152,547)	(488,193)	(514,312)	627,327	629,721
TRANSFERS						
Transfers Out	1,592,962	-	-	-	-	-
TOTAL TRANSFERS	(1,592,962)	-	-	-	-	-
CHANGE IN NET POSITION	(1,537,874)	(152,547)	(488,193)	(514,312)	627,327	629,721

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
MOUNTAIN GOLF**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	724,464	809,745	942,821	989,975	1,004,338	1,004,338
Facility Fees	327,607	222,882	-	-	1,139,874	1,139,874
Non Operating Leases	40,256	41,464	40,890	40,890	40,890	43,989
Investment Earnings	-	-	-	(2,748)	(2,748)	(2,748)
Proceeds from Capital Asset Dispositions	244,352	(8,002)	-	-	-	-
TOTAL SOURCES	1,336,679	1,066,090	983,711	1,028,117	2,182,354	2,185,453
USES						
Salaries and Wages	320,393	346,777	454,601	518,165	502,837	500,207
Employee Fringe	96,581	112,455	132,328	143,561	161,177	162,915
Total Personnel Cost	416,974	459,232	586,929	661,726	664,014	663,122
Professional Services	7,025	2,296	4,170	2,570	2,570	2,570
Services and Supplies	483,269	333,305	373,994	375,045	380,666	381,890
Insurance	15,687	16,725	17,900	18,800	18,800	18,800
Utilities	83,695	84,117	89,300	99,340	98,346	98,346
Cost of Goods Sold	64,580	61,792	105,100	110,355	113,366	113,366
Central Services Cost	54,000	56,533	72,390	74,191	76,863	77,236
Capital Improvements	-	-	695,849	600,000	1,138,000	1,138,000
Debt Service	-	-	1,874	1,874	1,874	1,874
Transfers Out	1,592,962	-	-	-	-	-
TOTAL USES	2,718,191	1,013,999	1,947,506	1,943,901	2,494,499	2,495,204
SOURCES(USES)	(1,381,513)	52,090	(963,795)	(915,784)	(312,145)	(309,751)

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

Overview

The operating plan for Facilities provides preferred pricing for Picture Pass Holders (PPH) with the use of revenue from non-PPH events. IVGID establishes a schedule of events to support golf, community programming and Trustee meetings or general administration that represents four hundred and nine (409) of the expected five hundred and two (502) events.

Services Provided

Primary schedule of events June to October, both venues are available indoors year round.

Venues

Indoor meeting space	Movies
Ballroom space	Card games
Wedding ceremonies indoors and outdoors	Corporate Events
Family gathering areas	School programs
Operating location for the Championship Golf Course	Employee Meetings
Event space for golf groups local and destinations	Non-profit Events
Meeting locations for Community Programming	Senior Events
Board of Trustees meetings and events	Youth Programs
Conference services	Team Building
Celebrations of Life	

Services Provided

WEDDING AND EVENT SALES	WEDDINGS	COMMUNITY EVENTS
Lead generation	Yes	Yes
Respond to all inquiries	Yes	Yes
Venue tours	Yes	Yes
Discuss options regarding events-proposals	Yes	Yes
Keep event calendar current	Yes	Yes
Follow up with potential clients	Yes	Yes
Contract negotiations	Yes	Yes
Collect monies	Yes	Yes
Maintain contact with clients throughout planning	Yes	Yes
Maintains role as a liaison for client	Yes	Yes
Event Planning- wine, menus, timelines, floorplans	Yes	Yes
Create Menus	Yes	Yes
Accounting liaison	Yes	Yes
Coordinate wedding Ceremony/rehearsal	Yes	No
Day of contact with vendors and guests	Yes	Yes
Troubleshoot-bob and weave	Yes	Yes
Follows up with Client and reconcile account	Yes	Yes

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

FACILITIES	WEDDINGS	COMMUNITY EVENTS
Manages cleanliness and maintenance of venues	Yes	Yes
Snow Removal	Yes	Yes
Maintain equipment	Yes	Yes
Janitorial duties and replenishes supplies	Yes	Yes
Set up and break down according to floorplans	Yes	Yes
Keep fire pits and heaters ready at all times	Yes	Yes
Keep storage areas organized	Yes	Yes
Sets up and troubleshoot audio/visual equipment	Yes	Yes
Available to client day of event for floor plan changes	Yes	Yes
Available to client day of event for audio/visual needs	Yes	Yes
Monitors safety and hazardous materials within venue	Yes	Yes

BANQUET SERVICE STAFF	WEDDINGS	COMMUNITY EVENTS
Ensure venue look neat, organized	Yes	Yes
Establishes contact with person in charge of event	Yes	Yes
Prepare the tables for event	Yes	Yes
Manages outside vendors	Yes	Yes
Provides food service to clients	Yes	Yes
Coordinates plated meal service to individual guest tables	Yes	Yes
Transport food to Aspen Grove	Yes	Yes
Maintain Service ware	Yes	Yes
Keeps events on timeline	Yes	Yes
Maintain cleanliness and organization throughout event	Yes	Yes
Consolidate clients' items	Yes	Yes
Washes and restocks all glassware	Yes	Yes
Maintains organization of banquet equipment	Yes	Yes
Troubleshoots during events	Yes	Yes
Writes summary report for final charges.	Yes	Yes
Inventory, order and organize alcohol	Yes	Yes
Provides tableside alcohol service	Yes	Yes
Bar supplied and ready as necessary	Yes	Yes
Bar Captain reconciles monies collected from cash bar	Yes	Yes
Bar Captain files a summary report of all sales	Yes	Yes

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

KITCHEN STAFF	WEDDINGS	COMMUNITY EVENTS
Coordinate with sales/banquet staff for client's expectations for menus and service style	Yes	Yes
Prepares food for transportation to offsite locations	Yes	Yes
Food is prepared in timely fashion based on timeline	Yes	Yes
Adhere to all Servsafe food handling rules	Yes	Yes
Maintain cleanliness	Yes	Yes

Financial Highlights

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Sources</u>	492,932	814,408	1,973,911	2,304,536
<u>Uses</u>				
Personnel	116,644	484,857	721,936	773,006
Non Personnel	648,324	519,703	1,368,343	1,377,711
	<u>764,967</u>	<u>1,004,560</u>	<u>2,090,279</u>	<u>2,150,717</u>
 <u>Staffing</u>				
FTE's*	2.5	10.4	11.8	9.3

*Based on budget

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Service Measures</u>				
<u>Scheduled Events</u>				
The Chateau	335	211	287	345
Covers	16,531	6,197	17,686	17,254
Aspen Grove	165	62	157	145
Covers	3,022	1,156	3,852	2,512

FY 2022-23 Budget Highlights

Revenue

Wedding & Event bookings continue to return at a strong rate as we move into booking 2023 dates. We predict this region is seeing a shift in popular wedding months from late summer/fall to spring, possibly due to consecutive years of wildfire smoke. Our average number of weddings in June is 5.7, this June 2022 we have 10 weddings scheduled. Looking forward to May & June 2023, we have 4 weddings currently booked and are still outside of the average 1 year booking window.

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2022/23**

This winter we evaluated the increased food & beverage cost of goods and increased the pricing to our customers in order to maintain revenues.

The facility rate increases approved by the board in March will be apparent as we book new business for 2023.

Budget

We will continue to manage the budget based on business levels. The cost of business is continuing to rise both in wages and costs of goods. As we evaluate these increases during the budgeting process we will evaluate our venue rates and work with the food & beverage department to evaluate food rates to correspond with increases.

The infrastructure at The Chateau continues to age and we are continuing to see large expenses in order to maintain the building and keep the venue in a presentable state. For example, the capstones on top of the pillar are loose and have been re-grouted multiple times, the significant damage to sewer pipes which shut down the catering kitchen for multiple weeks in summer 2021.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
FACILITIES FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	361,890	790,683	1,798,720	1,888,655	2,117,586	2,117,586
Facility Fees	131,043	41,275	-	-	187,130	187,130
TOTAL OPERATING INCOME	492,932	831,958	1,798,720	1,888,655	2,304,716	2,304,716
OPERATING EXPENSE						
Salaries and Wages	83,927	329,647	503,309	573,873	525,118	525,118
Employee Fringe	32,717	155,209	218,627	238,675	247,888	247,888
Total Personnel Cost	116,644	484,857	721,936	812,548	773,006	773,006
Professional Services	1,140	1,184	1,170	1,170	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241	548,975	548,975
Insurance	10,715	11,440	12,200	12,800	12,800	12,800
Utilities	34,891	48,372	55,720	56,285	56,129	56,129
Cost of Goods Sold	-	155,144	429,400	450,870	464,700	464,700
Central Services Cost	25,500	24,396	97,530	106,780	106,807	106,807
Depreciation	159,048	147,751	159,100	122,064	122,064	122,064
TOTAL OPERATING EXPENSE	677,423	1,153,468	1,987,788	2,098,758	2,085,651	2,085,651
NET INCOME (EXPENSE)	(184,491)	(321,510)	(189,068)	(210,103)	219,065	219,065
NON OPERATING INCOME						
Investment Earnings	-	-	-	(180)	(180)	(180)
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-	-
TOTAL NON OPERATING INCOME	-	(17,550)	-	(180)	(180)	(180)
NON OPERATING EXPENSE						
Debt Service Interest	-	(1,158)	5,847	1,962	1,962	1,962
TOTAL NON OPERATING EXPENSE	-	(1,158)	5,847	1,962	1,962	1,962
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(337,903)	(194,915)	(212,245)	216,923	216,923
TRANSFERS						
Transfers In	-	-	175,191	-	-	-
Transfers Out	246,592	-	-	-	-	-
TOTAL TRANSFERS	(246,592)	-	175,191	-	-	-
CHANGE IN NET POSITION	(431,083)	(337,903)	(19,724)	(212,245)	216,923	216,923

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
FACILITIES FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	361,890	790,683	1,798,720	1,888,655	2,117,586	2,117,586
Facility Fees	131,043	41,275	-	-	187,130	187,130
Investment Earnings	-	-	-	(180)	(180)	(180)
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-	-
Transfers In	-	-	175,191	-	-	-
TOTAL SOURCES	492,932	814,408	1,973,911	1,888,475	2,304,536	2,304,536
USES						
Salaries and Wages	83,927	329,647	503,309	573,873	514,632	525,118
Employee Fringe	32,717	155,209	218,627	238,675	239,496	247,888
Total Personnel Cost	116,644	484,857	721,936	812,548	754,128	773,006
Professional Services	1,140	1,184	1,170	1,170	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241	548,879	548,975
Insurance	10,715	11,440	12,200	12,800	12,800	12,800
Utilities	34,891	48,372	55,720	56,285	56,129	56,129
Cost of Goods Sold	-	155,144	429,400	450,870	464,700	464,700
Central Services Cost	25,500	24,396	97,530	106,780	109,517	106,807
Capital Improvements	-	-	86,400	48,500	10,000	10,000
Debt Service	-	(1,158)	175,191	177,130	177,130	177,130
Transfers Out	246,592	-	-	-	-	-
TOTAL USES	764,967	1,004,560	2,090,279	2,202,324	2,134,453	2,150,717
SOURCES(USES)	(272,035)	(190,152)	(116,368)	(313,849)	170,083	153,819

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

Overview

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 30 machine groomed trails and 6 ski lifts. A typical ski season begins in early December and continues through the middle of April. During the ski venue off season, April through November, extensive maintenance programs and best practices are performed throughout the venue on equipment infrastructure and facilities including ski lifts, fleet vehicles, buildings, snowmaking equipment, slope erosion control and brushing.

Services Provided

- Ski lift served skiing and riding – 6 chairlifts
- Uphill skiing
- Snowmaking / Machine Groomed trails
- Food outlets; Base Lodge Provisions, Wild Bill's BBQ and Snowflake Lodge
- Ski & Ride Center - group and private lessons age 7 to adult
- Child Ski Center - children lessons age 3-6
- Equipment tuning and repair shop
- Equipment Rental – offering standard skis, snowboards and demo equipment
- Retail shop – clothing and accessories (Village Ski Loft)
- Storage Lockers - daily and seasonal
- Shuttle Transportation - serving Incline Village
- Diamond Peak Ski Education Foundation - skill development programs

Operations

- Tickets – Guest Services
- Food and Beverage – Main Lodge, Snowflake
- Ski and Ride Center / Child Ski Center
- Ski and Snowboard Rentals
- Hyatt Sport Shop
- Mountain Operations
- Ski Lift Operations and Maintenance
- Slope Operations and Maintenance
- First Aid and Ski Patrol
- Facility Operations and Maintenance
- Parking and Shuttle Transportation

Compliance

- 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
- Safe Hold Special Risks - Ski Area Operational Activities Risk Conformance

Community Value

- Discounted season pass products to parcel owners
- Reduced rate on daily lift ticket products to parcel owners
- IVGID Community Appreciation week (free skiing and riding to Incline Village/Crystal Bay picture pass holders)

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

- Community events

Community Outreach Ski Programs

- Incline Village Nursery School
- Village Christian Preschool
- Boys and Girls Club Program
- Lake Tahoe School
- SOS Outreach of North Tahoe
- Skeester’s Women’s Ski Clinic
- Locals Lunch Ski Clinic
- 55+ Ski Clinic
- Village Terrain Park Snowboard Series

Budget/Staffing Overview

The Ski Resort fiscal budget represents revenue associated with charges for service and expenditures including Salaries and Wages, Employee Fringe Benefits, Service and Supplies, Central Services, Cost of Goods Sold and Capital Improvement Projects including Capital Expenses.

Financial Highlights	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Sources</u>	8,275,609	8,613,172	11,081,427	13,055,911
<u>Uses</u>				
Personnel	3,641,963	3,642,456	4,430,968	5,235,732
Non Personnel	4,254,043	2,961,174	6,416,459	5,150,280
	<u>7,896,007</u>	<u>6,603,630</u>	<u>10,847,427</u>	<u>10,386,012</u>
<u>Staffing</u>				
FTE's*	78.5	75.9	75.4	76.9

*Based on budget

Service Metrics

The District’s community ski area will operate its 57th season during the 2023 fiscal year.

Service Measures	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Ski Season</u>				
Opening Date	12/7/2019	12/7/2020	12/9/2021	12/8/2022
Closing Date	3/15/2020	4/18/2021	4/10/2022	4/9/2023
Operating Days	100	133	123	123
Total Rounds Played	99,424	126,638	130,000	130,000

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

Strategic Plan Initiatives:

Highlights of Budgeted Initiatives within Board-approved Strategic Plan specific to the Diamond Peak Ski venue include:

- Re-evaluate, during the budget process, the optimum level of employees and related total compensation, necessary to each department based on industry standard and levels of service.
- Focus on creative strategies related to differences in how the District recruits full time, part time, and seasonal employees.
- Update and enhance the District's public facing websites to bring in line with current industry best practices for data security, responsive design, and user experience

FY2022/23 Budget Highlights:

Revenues

The revenues within the FY2022/23 budget have been adjusted to market rate within the region when applicable or updates to a projected number of units purchased and or visit projections.

Revenue sources are presented through the following accounts.

- Admissions and Fees
- Season Passes
- Concessions
- Food and Beverage Main Lodge
- Food and Beverage Snowflake Lodge
- Ski and Ride Center Lessons
- Child Ski Center Lessons
- Equipment Rental
- Hyatt Sport Shop

Expenditures (Uses)

One of the most strategic items that the ski area focuses on is the recruitment, retention and workplace culture of its personnel. This budget initiative is in line with the District Strategic Plan.

Staffing

The FY2023 Budget includes investments that specifically targets personnel recruiting and retention. During winter operations the ski area employs over 300 seasonal staff members to provide venue services to our community members and guests. The budget will identify a rate adjustment to \$18.00 per hour for the majority of front line personnel. Staffing changes from the FY2021/22 budget include:

- The addition of a Ski Lift Technician
- Patrol Director/Safety Coordinator position increased from 7 months' employment to 10
- Director of Food and Beverage position reinstated
- No change to projected seasonal personnel hours worked with the exception of an increase in winter Slope Maintenance

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2022/23**

Operations and Maintenance

The FY2023 Budget identifies minor adjustments related to operations as recruitment and personnel wage adjustments remain the focus to operations. Maintenance of equipment budgets including replacements parts have been adjusted as manufactures have indicated an inflationary increase to goods sold.

Capital - The FY2022/23 Capital Plan includes funding for priority capital projects, to include:

- Installation of RFID Software and Gantries
- Purchase of 14-passenger shuttle van
- Re-design of Bae Lodge Kitchen and Food Storage space

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
SKI FUND

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350	12,090,998	12,090,998
Facility Fees	(1,638,033)	(1,650,784)	-	-	842,769	842,769
Interfund Services	-	17,011	14,985	15,735	15,735	15,735
TOTAL OPERATING INCOME	8,143,466	8,573,145	10,973,384	11,522,085	12,949,502	12,949,502
OPERATING EXPENSE						
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,804,816	3,913,668	3,903,964
Employee Fringe	870,179	902,190	1,131,813	1,257,412	1,317,917	1,331,768
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,062,228	5,231,585	5,235,732
Professional Services	69,873	17,267	23,700	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270	2,321,760	2,325,603
Insurance	206,899	195,881	219,800	234,500	234,500	234,500
Utilities	511,366	547,831	621,260	551,315	641,435	641,435
Cost of Goods Sold	363,567	317,925	529,100	555,555	558,200	558,200
Central Services Cost	388,100	397,765	389,595	483,797	510,676	524,073
Depreciation	1,350,051	1,294,516	1,465,100	1,137,696	1,137,696	1,137,696
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,869,884	10,099,061	10,659,552	10,680,939
NET INCOME (EXPENSE)	(290,350)	674,870	1,103,500	1,423,024	2,289,950	2,268,563
NON OPERATING INCOME						
Non Operating Leases	75,784	78,233	77,240	77,240	77,240	85,085
Investment Earnings	49,030	1,723	11,250	21,324	21,324	21,324
Proceeds from Capital Asset Dispositions	7,329	(39,929)	-	-	-	-
TOTAL NON OPERATING INCOME	132,144	40,027	88,490	98,564	98,564	106,409
NON OPERATING EXPENSE						
Debt Service Interest	-	(129)	653	219	219	219
TOTAL NON OPERATING EXPENSE	-	(129)	653	219	219	219
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	715,027	1,191,337	1,521,369	2,388,295	2,374,753
TRANSFERS						
Transfers In	-	-	19,553	-	-	-
Transfers Out	812,243	-	-	-	-	-
TOTAL TRANSFERS	(812,243)	-	19,553	-	-	-
CHANGE IN NET POSITION	(970,449)	715,027	1,210,890	1,521,369	2,388,295	2,374,753

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SKI FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350	12,090,998	12,090,998
Facility Fees	(1,638,033)	(1,650,784)	-	-	842,769	842,769
Interfund Services	-	17,011	14,985	15,735	15,735	15,735
Non Operating Leases	75,784	78,233	77,240	77,240	77,240	85,085
Investment Earnings	49,030	1,723	11,250	21,324	21,324	21,324
Proceeds from Capital Asset Dispositions	7,329	(39,929)	-	-	-	-
Transfers In	-	-	19,553	-	-	-
TOTAL SOURCES	8,275,609	8,613,172	11,081,427	11,620,649	13,048,066	13,055,911
USES						
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,804,816	3,913,668	3,903,964
Employee Fringe	870,179	902,190	1,131,813	1,257,412	1,317,917	1,331,768
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,062,228	5,231,585	5,235,732
Professional Services	69,873	17,267	23,700	23,700	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270	2,321,760	2,325,603
Insurance	206,899	195,881	219,800	234,500	234,500	234,500
Utilities	511,366	547,831	621,260	551,315	641,435	641,435
Cost of Goods Sold	363,567	317,925	529,100	555,555	558,200	558,200
Central Services Cost	388,100	397,765	389,595	483,797	510,676	524,073
Capital Improvements	-	-	2,423,090	4,405,000	823,000	823,000
Debt Service	-	(129)	19,553	19,769	19,769	19,769
Transfers Out	812,243	-	-	-	-	-
TOTAL USES	7,896,007	6,603,630	10,847,427	13,386,134	10,364,625	10,386,012
SOURCES(USES)	379,603	2,009,543	234,000	(1,765,485)	2,683,441	2,669,899

**Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2022/23**

Overview

The Recreation Center is open 363 days per year from 6am – 8pm, Monday – Friday and 7am – 5pm, Sat/Sun. Over 60 Community Recreation Programs are currently offered on a year-round basis for all ages and every demographic.

The following services are provided:

- Resident Services & Administration
- 39 Group & Water Fitness Classes Weekly
- 25 Yard 8 Lane Indoor Pool with Diving board
- Cardio/Strength Conditioning Room
- Kid Zone
- Gymnasium
- Full Service Locker Rooms
- Pro Shop
- Aquatics Programs
- Youth & Family Programs
- Adult Programs
- Senior Programs
- Fitness, Health & Wellness Programs
- Community Programs & Special Events
- Adult Indoor Pickle Ball (winter) & Pick-up Basketball exclusive gym time
- Facility and Fields Booking
- Recreation Center Membership Services

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total visits, program participation numbers and historical expense data. Overall increases of approximately 10% have been added to sources and uses. We will reorganize the management structure and increase wages to account for the cost of living.

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Financial Highlights</u>				
<u>Sources</u>	2,193,094	2,275,766	1,166,383	27,203,139
<u>Uses</u>				
Personnel	1,378,621	1,240,752	1,396,318	1,696,676
Non Personnel	1,109,123	697,645	2,016,316	26,595,303
	2,487,745	1,938,396	3,412,634	28,291,979

FTE's*	25.0	21.2	22.2	22.7
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*Based on budget

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Service Measures</u>				
<u>Recreation Center Visits</u>	188,997	133,554	173,500	173,500

**Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2022/23**

Strategic Plan Initiatives

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Completion of the Rec Center Locker Room renovation
- Increased membership fees
- Upgrade and restore gymnasium floor, curtain & safety padding

FY2022/23 Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2022/23 are proposed at an 8 -12% increase

Staffing

The Recreation fund FY2022/23 budget provides funding to support 22.72 FTE positions, reflecting an increase of 0.5 FTE from the current FY2021/22 budget. These include:

- A part time Senior Recreation Leader
- Retain seasoned, high quality, empathetic workforce by increasing wage, and praise-worthy communication, and/or attract high quality resident workforce by hiring at competitive wages including IVGID recreation benefits

Programming

- Overall 10% projected increase for all USES

Capital

Significant projects included in the FY22/23 capital budget include:

- Design and construction of Recreation Center Expansion Project, funded via a private grant

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
RECREATION FUND

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505	1,476,890	1,476,890
Facility Fees	1,171,194	1,229,835	-	-	173,229	173,229
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000	117,000	117,000
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,164,154	1,221,505	1,767,119	1,767,119
OPERATING EXPENSE						
Salaries and Wages	1,054,806	966,114	1,069,121	1,218,849	1,307,026	1,304,390
Employee Fringe	323,816	274,637	327,197	348,785	389,073	392,286
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,567,634	1,696,099	1,696,676
Professional Services	5,700	5,919	5,850	5,850	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425	609,585	609,861
Insurance	50,793	54,124	57,900	60,900	60,900	60,900
Utilities	131,312	108,567	145,640	124,120	122,956	122,956
Cost of Goods Sold	24,574	13,225	51,380	53,965	45,720	45,720
Central Services Cost	124,000	106,944	130,539	137,597	142,076	141,787
Depreciation	300,840	290,486	310,600	267,996	267,948	267,948
TOTAL OPERATING EXPENSE	2,541,543	2,228,897	2,711,072	2,841,487	2,951,134	2,951,698
NET INCOME (EXPENSE)	(348,449)	52,951	(1,546,918)	(1,619,982)	(1,184,015)	(1,184,579)
NON OPERATING INCOME						
Investment Earnings	-	-	-	1,020	1,020	1,020
Capital Grants	-	-	-	-	500,000	25,435,000
Proceeds from Capital Asset Dispositions	-	(6,083)	-	-	-	-
TOTAL NON OPERATING INCOME	-	(6,083)	-	1,020	501,020	25,436,020
NON OPERATING EXPENSE						
Debt Service Interest	-	(15)	74	25	-	-
TOTAL NON OPERATING EXPENSE	-	(15)	74	25	-	-
INCOME(EXPENSE) BEFORE TRANSFERS	(348,449)	46,883	(1,546,992)	(1,618,987)	(682,995)	24,251,441
TRANSFERS						
Transfers In	-	-	2,229	-	-	-
Transfers Out	247,041	-	-	-	-	-
TOTAL TRANSFERS	(247,041)	-	2,229	-	-	-
CHANGE IN NET POSITION	(595,490)	46,883	(1,544,763)	(1,618,987)	(682,995)	24,251,441

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
RECREATION FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505	1,476,890	1,476,890
Facility Fees	1,171,194	1,229,835	-	-	173,229	173,229
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000	117,000	117,000
Investment Earnings	-	-	-	1,020	1,020	1,020
Capital Grants	-	-	-	-	500,000	25,435,000
Proceeds from Capital Asset Dispositions	-	(6,083)	-	-	-	-
Transfers In	-	-	2,229	-	-	-
TOTAL SOURCES	2,193,094	2,275,766	1,166,383	1,222,525	2,268,139	27,203,139
USES						
Salaries and Wages	1,054,806	966,114	1,069,121	1,218,849	1,307,026	1,304,390
Employee Fringe	323,816	274,637	327,197	348,785	389,073	392,286
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,567,634	1,696,099	1,696,676
Professional Services	5,700	5,919	5,850	5,850	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425	609,585	609,861
Insurance	50,793	54,124	57,900	60,900	60,900	60,900
Utilities	131,312	108,567	145,640	124,120	122,956	122,956
Cost of Goods Sold	24,574	13,225	51,380	53,965	45,720	45,720
Central Services Cost	124,000	106,944	130,539	137,597	142,076	141,787
Capital Improvements	-	-	1,009,933	421,000	671,000	25,606,000
Debt Service	-	(15)	2,229	2,254	2,229	2,229
Transfers Out	247,041	-	-	-	-	-
TOTAL USES	2,487,745	1,938,396	3,412,634	2,996,745	3,356,415	28,291,979
SOURCES(USES)	(294,651)	337,369	(2,246,251)	(1,774,220)	(1,088,276)	(1,088,840)

**Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FY 2022/23**

Overview

The Community Services Administration is available 364 days a year and operates primarily out of the Recreation Counter at the Recreation Center. Administration Services related to the District’s Recreation Privileges are typically offered between the hours of 8:00am – 5:30pm daily.

Services Provided

- Management & Administration of Ordinance 7 and the Beach Deed
- Management & Administration of the District’s Parcel Data
- Management & Administration of Recreation Pass & Recreation Punch Card Data & Issuance
- Works directly with Commercial Property Owners/Timeshares
- Works directly with Title Agencies on change of title for all parcels
- Works directly with Property Management Agencies related to short and long term rental policies and requirements.

Budget/Staffing Summary

	Actuals	Actuals	Budget	Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>
<u>Financial Highlights</u>				
<u>Sources</u>				
	4,503,250	888,376	573,300	507,849
<u>Uses</u>				
Personnel	191,472	208,934	237,467	287,961
Non Personnel	119,626	168,622	645,607	217,635
	<u>311,097</u>	<u>377,556</u>	<u>883,074</u>	<u>505,596</u>
<u>Staffing</u>				
FTE's*	2.5	3.3	3.8	3.8

*Based on budget

Strategic Plan Initiatives

- Exceptional service delivery and communication while implementing and managing District policies and restrictions
- Fiscal responsibility
- Reorganization of the staffing model providing for better retention and growth opportunity

FY2022-23 Budget Highlights

Expenses including labor and operating remain flat year on year however Community Services Administration is still being evaluated and will more than likely see adjustments that will result in reduced expenses.

Revenues

- Title company processing fee increased from \$25 to \$35

Staffing

- Reorganization of Recreation Counter staffing

Operating Budget

- The operating budget remains flat
- Fiscally responsible management of expenses

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
OTHER RECREATION FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	-	(123,602)	(262,000)	(275,075)	(272,975)	(272,975)
Facility Fees	-	1,009,230	820,300	4,923,830	780,342	754,952
TOTAL OPERATING INCOME	-	885,628	558,300	4,648,755	507,367	481,977
OPERATING EXPENSE						
Salaries and Wages	-	158,671	173,588	210,213	208,226	207,744
Employee Fringe	-	50,263	63,879	73,302	79,485	80,217
Total Personnel Cost	-	208,934	237,467	283,515	287,711	287,961
Professional Services	-	925	-	-	-	-
Services and Supplies	-	39,966	132,418	51,945	74,455	91,455
Utilities	-	7,706	8,604	5,945	5,531	5,531
Central Services Cost	-	20,025	17,956	18,746	20,221	20,649
Defensible Space	-	100,000	100,000	100,000	100,000	100,000
Depreciation	-	35,415	45,500	24,408	24,408	24,408
TOTAL OPERATING EXPENSE	-	412,972	541,945	484,559	512,326	530,004
NET INCOME (EXPENSE)	-	472,656	16,355	4,164,196	(4,959)	(48,027)
NON OPERATING INCOME						
Investment Earnings	-	2,748	15,000	25,872	25,872	25,872
TOTAL NON OPERATING INCOME	-	2,748	15,000	25,872	25,872	25,872
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	-	475,405	31,355	4,190,068	20,913	(22,155)
TRANSFERS						
Transfers Out	-	-	386,629	-	-	-
TOTAL TRANSFERS	-	-	(386,629)	-	-	-
CHANGE IN NET POSITION	-	475,405	(355,274)	4,190,068	20,913	(22,155)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES ADMINISTRATION FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	(590,712)	(123,602)	(262,000)	(275,075)	(272,975)	(272,975)
Facility Fees	4,766,677	1,009,230	820,300	4,923,830	780,342	754,952
Investment Earnings	77,113	2,748	15,000	25,872	25,872	25,872
Proceeds from Capital Asset Dispositions	8,297	-	-	-	-	-
Transfers In	241,875	-	-	-	-	-
TOTAL SOURCES	4,503,250	888,376	573,300	4,674,627	533,239	507,849
USES						
Salaries and Wages	141,275	158,671	173,588	210,213	208,226	207,744
Employee Fringe	50,197	50,263	63,879	73,302	79,485	80,217
Total Personnel Cost	191,472	208,934	237,467	283,515	287,711	287,961
Professional Services	212,044	925	-	-	-	-
Services and Supplies	42,586	39,966	132,418	51,945	74,455	91,455
Utilities	8,821	7,706	8,604	5,945	5,531	5,531
Central Services Cost	19,800	20,025	17,956	18,746	20,221	20,649
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000
Transfers Out	(261,502)	-	386,629	-	-	-
TOTAL USES	311,097	377,556	883,074	460,151	487,918	505,596
SOURCES(USES)	4,192,152	510,820	(309,774)	4,214,476	45,321	2,253

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2022/23**

Overview

The Parks Division operates 365 days each year with peak season April 15 – October 31 and shoulder season from November 1 – April 15 based on weather and other seasonal factors.

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

- Three Multi Use Ball Fields at Incline Park
- Preston Field/Park & Playground
- Village Green Community Fields and Dog Park
- Skate Park
- NT Lions Club Disc Golf Course
- Rob & Robin Holman Family Bike Park
- Fitness Course
- Aspen Grove
- Recreation Center
- 4 Recreation Center Bocce Ball Courts
- Administration Building
- Incline High School Stadium Field
- East & West Parks
- Tennis Center
- Visitors Center
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total visits, rental income and service history. Overall increases of approximately 10% have been added to sources and uses. We will reorganize the staffing structure and increase wages to account for the cost of living.

	Actuals	Actuals	Budget	Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>
<u>Financial Highlights</u>				
<u>Sources</u>	873,685	877,397	258,413	378,368
 <u>Uses</u>				
Personnel	366,050	394,003	455,098	532,171
Non Personnel	2,516,076	364,156	849,803	700,368
	<u>2,882,126</u>	<u>758,159</u>	<u>1,304,901</u>	<u>1,232,539</u>
 <u>Staffing</u>				
FTE's*	7.1	7.7	8.5	8.4

*Based on budget

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2022/23**

<u>Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Parks/Field Visits</u>	22,400	48,000	48,000	50,000
* scheduled events only				

Strategic Plan Initiatives

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Higher defensible space and tree health management with National Arbor Day Foundation and Tree City USA criteria
- Ongoing venue management, enhancements and beautification
- Incline Bike Park improvements
- SEZ protection in collaboration with community partners and community volunteers

FY2022/23 Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2022/23 are proposed at an 8 -12% increase.
- Revenue sources include facility fees, Interfund transfers, facility rentals

Staffing

The FY2022/23 Parks fund budget supports a staffing level of 8.23 FTE, essentially unchanged from the current FY2021/22 budget.

- Added a fulltime year round Irrigation Tech
- Continued recruitment and retention of high quality returning staff

Operating Budget

- Overall 10% projected increase for all supplies and services
- Staff continues to utilize new strategies to maximize use of equipment and supplies. Staff also emphasizes care and condition of district resources. These strategies have been successful in providing measures of cost control.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
PARKS FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	32,505	22,350	60,615	69,380	63,115	63,115
Facility Fees	728,925	734,600	-	-	47,505	73,191
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800	22,875	22,875
Interfund Services	76,558	74,758	84,926	89,165	107,267	107,267
TOTAL OPERATING INCOME	873,232	848,529	175,441	188,445	252,862	278,548
OPERATING EXPENSE						
Salaries and Wages	301,629	317,963	365,679	391,086	419,361	416,383
Employee Fringe	64,421	76,041	89,419	95,946	115,054	115,788
Total Personnel Cost	366,050	394,003	455,098	487,032	534,415	532,171
Professional Services	78,356	1,184	1,170	1,170	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865	378,057	378,792
Insurance	12,060	12,892	13,800	14,500	14,500	14,500
Utilities	103,249	96,226	96,360	112,960	112,091	112,091
Central Services Cost	42,300	41,667	51,848	62,653	62,825	60,810
Depreciation	221,830	251,096	416,200	267,048	267,048	267,048
TOTAL OPERATING EXPENSE	1,156,175	1,009,274	1,445,129	1,414,228	1,370,106	1,366,582
NET INCOME (EXPENSE)	(282,942)	(160,745)	(1,269,688)	(1,225,783)	(1,117,244)	(1,088,034)
NON OPERATING INCOME						
Investment Earnings	-	-	-	(180)	(180)	(180)
Capital Grants	-	-	80,000	80,000	100,000	100,000
Proceeds from Capital Asset Dispositions	453	28,868	-	-	-	-
TOTAL NON OPERATING INCOME	453	28,868	80,000	79,820	99,820	99,820
NON OPERATING EXPENSE						
Debt Service Interest	-	(20)	99	33	33	33
TOTAL NON OPERATING EXPENSE	-	(20)	99	33	33	33
INCOME(EXPENSE) BEFORE TRANSFERS	(282,490)	(131,857)	(1,189,787)	(1,145,996)	(1,017,457)	(988,247)
TRANSFERS						
Transfers In	0	0	2,972	0	100,000	0
Transfers Out	1,947,781	0	0	0	0	0
TOTAL TRANSFERS	-1,947,781	0	2,972	0	100,000	0
CHANGE IN NET POSITION	-2,230,271	-131,857	-1,186,815	-1,145,996	-917,457	-988,247

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
PARKS FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	32,505	22,350	60,615	69,380	63,115	63,115
Facility Fees	728,925	734,600	-	-	47,505	73,191
Rents	-	-	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800	22,875	22,875
Interfund Services	76,558	74,758	84,926	89,165	107,267	107,267
Investment Earnings	-	-	-	(180)	(180)	(180)
Capital Grants	-	-	80,000	80,000	100,000	100,000
Proceeds from Capital Asset Dispositions	453	28,868	-	-	-	-
Transfers In	-	-	2,972	-	100,000	-
TOTAL SOURCES	873,685	877,397	258,413	268,265	452,682	378,368
USES						
Salaries and Wages	301,629	317,963	365,679	391,086	419,361	416,383
Employee Fringe	64,421	76,041	89,419	95,946	115,054	115,788
Total Personnel Cost	366,050	394,003	455,098	487,032	534,415	532,171
Professional Services	78,356	1,184	1,170	1,170	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865	378,057	378,792
Insurance	12,060	12,892	13,800	14,500	14,500	14,500
Utilities	103,249	96,226	96,360	112,960	112,091	112,091
Central Services Cost	42,300	41,667	51,848	62,653	62,825	60,810
Capital Improvements	-	-	273,000	254,500	224,500	130,000
Debt Service	-	(20)	2,972	3,005	3,005	3,005
Transfers Out	1,947,781	-	-	-	-	-
TOTAL USES	2,882,126	758,159	1,304,901	1,404,685	1,330,563	1,232,539
SOURCES(USES)	(2,008,441)	119,238	(1,046,488)	(1,136,420)	(877,881)	(854,171)

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2022/23**

Overview

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

The following services are provided:

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

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total visits, program participation numbers and historical expense data. Overall increases of approximately 10% have been added to sources and uses. We will reorganize the management structure and increase wages to account for the cost of living.

	Actuals <u>FY2019-20</u>	Actuals <u>FY2020-21</u>	Budget <u>FY2021-22</u>	Budget <u>FY2022-23</u>
<u>Financial Highlights</u>				
<u>Sources</u>				
	248,449	272,186	182,339	177,401
<u>Uses</u>				
Personnel	152,528	151,487	139,667	163,471
Non Personnel	336,482	97,378	120,227	131,603
	489,009	248,866	259,893	295,074
<u>Staffing</u>				
FTE's*	2.5	1.5	2.2	2.2
*Based on budget				
<u>Service Measures</u>				
<u>Tennis/Pickleball Center Visits</u>	11,837	9,167	13,800	14,000

Strategic Plan Initiatives

Highlights of the District’s Strategic Plan directly related to the Tennis/Pickleball program include:

- Reorganization of the staffing model supporting long range principle # 1 and #4
- Creation of Tennis and Pickleball Advisory Committees to improve communication and member engagement in support of long range principle #6

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2022/23**

FY2022/23 Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2022/23 are proposed at an 8 -1 2% increase

Staffing

The Tennis fund FY2022/23 budget provides funding to support 2.2 FTE positions, essentially unchanged from the current FY2022/23 budget.

Programming (O&M)

- Overall 10% projected increase for all USES

Capital

Significant projects included in the FY22/23 capital budget include:

- Ongoing court improvements, repairs and maintenance

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
TENNIS FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	133,786	156,631	181,048	190,105	178,449	178,449
Facility Fees	114,662	115,555	-	-	1,304	1,304
TOTAL OPERATING INCOME	248,449	272,186	181,048	190,105	179,753	179,753
OPERATING EXPENSE						
Salaries and Wages	128,410	129,469	115,464	128,561	128,751	131,667
Employee Fringe	24,118	22,018	24,203	26,320	30,422	31,804
Total Personnel Cost	152,528	151,487	139,667	154,881	159,173	163,471
Professional Services	570	593	585	585	585	585
Services and Supplies	66,982	68,485	80,925	87,670	87,939	87,960
Insurance	3,202	3,426	3,700	3,900	3,900	3,900
Utilities	7,682	8,832	9,610	11,670	11,780	11,780
Cost of Goods Sold	10,278	6,223	10,435	10,960	10,578	10,578
Central Services Cost	12,700	10,014	13,681	15,186	17,036	15,496
Depreciation	28,463	31,694	61,700	70,608	70,608	70,608
TOTAL OPERATING EXPENSE	282,404	280,754	320,302	355,460	361,599	364,378
NET INCOME (EXPENSE)	(33,956)	(8,568)	(139,254)	(165,355)	(181,846)	(184,625)
NON OPERATING INCOME						
Investment Earnings	-	-	-	(2,352)	(2,352)	(2,352)
TOTAL NON OPERATING INCOME	-	-	-	(2,352)	(2,352)	(2,352)
NON OPERATING EXPENSE						
Debt Service Interest	-	(195)	44	14	14	14
TOTAL NON OPERATING EXPENSE	-	(195)	44	14	14	14
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(8,373)	(139,298)	(167,721)	(184,212)	(186,991)
TRANSFERS						
Transfers In	-	-	1,291	-	-	-
Transfers Out	235,067	-	-	-	-	-
TOTAL TRANSFERS	(235,067)	-	1,291	-	-	-
CHANGE IN NET POSITION	-269,023	-8,373	-138,007	-167,721	-184,212	-186,991

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TENNIS FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	133,786	156,631	181,048	190,105	178,449	178,449
Facility Fees	114,662	115,555	-	-	1,304	1,304
Investment Earnings	-	-	-	(2,352)	(2,352)	(2,352)
Transfers In	-	-	1,291	-	-	-
TOTAL SOURCES	248,449	272,186	182,339	187,753	177,401	177,401
OPERATING USES						
Salaries and Wages	128,410	129,469	115,464	128,561	128,751	131,667
Employee Fringe	24,118	22,018	24,203	26,320	30,422	31,804
Total Personnel Cost	152,528	151,487	139,667	154,881	159,173	163,471
Professional Services	570	593	585	585	585	585
Services and Supplies	66,982	68,485	80,925	87,670	87,939	87,960
Insurance	3,202	3,426	3,700	3,900	3,900	3,900
Utilities	7,682	8,832	9,610	11,670	11,780	11,780
Cost of Goods Sold	10,278	6,223	10,435	10,960	10,578	10,578
Central Services Cost	12,700	10,014	13,681	15,186	17,036	15,496
Debt Service	-	(195)	1,291	1,304	1,304	1,304
Transfers Out	235,067	-	-	-	-	-
TOTAL USES	489,009	248,866	259,893	286,156	292,295	295,074
SOURCES(USES)	(240,561)	23,320	(77,554)	(98,403)	(114,894)	(117,673)

BEACH FUND

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2022/23**

Overview

IVGID's Beaches are open daily year round. However; the Burnt Cedar Pool, boat ramp and entrance gates are staffed approximately 153 days annually beginning in early May through late September depending on weather. Food & Beverage operations are available beginning Memorial Day weekend through Labor Day Weekend. The boat ramp is available by appointment October through April, dependent on weather and water levels.

The following services are provided to IVGID Picture Pass & Recreation Punch Card Holders and their guests:

- 4 restricted access beaches: Burnt Cedar, Incline, Ski & Hermit Beaches
- Boat Ramp
- Burnt Cedar Pool & Toddler Pool – construction scheduled to be completed 2022
- 3 Volleyball Courts
- Beachside Bocce Ball Court
- Kayak/Paddle Board Storage
- Food & Beverage Services
- Parks & Building Maintenance Operations
- Beach Hosts & Ambassador Operations
- Group Picnic/Event Rentals (4 sites)
- Aquatics & Lifeguard Operations
- Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches
- Restrooms/Changing Rooms
- Watercraft Seal Inspections
- Playgrounds at Burnt Cedar and Incline Beaches
- Community Programs including Swim Lessons, Youth Paddle Board Camps

Budget/Staffing Summary

The 2022/23 budget has been developed by calculating total beach visits, rental revenue, boat ramp launch passes and historical expense data. Overall increases of approximately 5-10% have been added to sources and uses. We will reorganize the staffing structure and increase wages to account for the cost of living.

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	2,627,946	1,452,949	6,166,765	3,192,130
<u>Uses</u>				
Personnel	986,492	999,746	1,115,284	1,219,505
Non Personnel	893,056	700,634	4,480,466	1,411,935
	<u>1,879,548</u>	<u>1,700,380</u>	<u>5,595,750</u>	<u>2,631,439</u>
<u>Staffing</u>				
FTE's*	25.5	21.1	22.9	21.1

*Based on budget

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2022/23**

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
<u>Beach Visits</u>	198,930	212,517	192,000	225,000

Strategic Plan Initiatives

Highlights of FY2022-23 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Execute the short and long term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future.
- Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan.
- Execute the Burnt Cedar Swimming Pool Reconstruction Project.
- Implement Phase 1 of District-wide security camera project.

FY2022/23 Budget Highlights

Revenue/Sources

- The FY2022/23 Budget is supported by a Board-approved Beach Facility Fee of \$330 per parcel, providing \$2.5 million in funding support for beach operations, capital and debt.
- Food and Beverage revenues have been adjusted to reflect the transition to a concessionaire contract for FY2022/23.

Staffing

The FY2022/23 budget reflects a net increase/decrease in FTE compared to the FY2021/22 budget.

- The addition of one FTE Beach Host
- The elimination of 2.83 FTE supporting Food and Beverage services.

Operations and Maintenance

- The operating budget reflects the transition of Food and Beverage at the District's Beaches to a concessionaire contract.

Capital

Highlights of capital improvement projects funded in the FY2022/23 budget include:

- Replacement of the Ski Beach Bridge
- Boat Ramp Improvements
- Phase I of Beach Access Improvements

Note: Funding is also being carried-forward from the FY2021/22 budget for updating plans for the replacement of the Incline Beach House.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
BEACH FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	1,619,582	839,405	892,500	937,095	949,290	623,890
Facility Fees	966,817	648,974	5,268,640	1,394,640	2,556,840	2,556,840
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735	3,506,130	3,180,730
OPERATING EXPENSE						
Salaries and Wages	801,253	800,752	885,579	1,050,106	1,092,940	968,860
Employee Fringe	185,239	198,994	229,705	249,034	277,442	250,645
Total Personnel Cost	986,492	999,746	1,115,284	1,299,140	1,370,382	1,219,505
Professional Services	5,700	5,329	17,850	17,850	17,850	17,850
Services and Supplies	432,541	362,416	847,156	792,530	692,030	591,409
Insurance	29,533	36,760	39,300	41,300	41,300	41,300
Utilities	131,362	119,172	139,064	121,645	128,817	128,817
Cost of Goods Sold	95,122	80,661	100,500	105,525	117,600	-
Central Services Cost	110,500	96,338	118,680	139,628	137,363	141,194
Depreciation	236,889	215,035	249,000	184,260	184,260	184,260
TOTAL OPERATING EXPENSE	2,028,138	1,915,456	2,626,834	2,701,878	2,689,601	2,324,334
NET INCOME (EXPENSE)	558,261	(427,077)	3,534,306	(370,143)	816,529	856,396
NON OPERATING INCOME						
Investment Earnings	28,422	635	5,625	11,400	11,400	11,400
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-
TOTAL NON OPERATING INCOME	28,422	(35,430)	5,625	11,400	11,400	11,400
NON OPERATING EXPENSE						
Debt Service Interest	-	(42)	210	70	70	70
TOTAL NON OPERATING EXPENSE	-	(42)	210	70	70	70
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(462,465)	3,539,721	(358,813)	827,859	867,726
TRANSFERS						
Transfers In	13,125	-	-	-	-	-
Transfers Out	88,299	-	-	-	-	-
TOTAL TRANSFERS	(75,174)	-	-	-	-	-
CHANGE IN NET POSITION	511,510	-462,465	3,539,721	-358,813	827,859	867,726

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BEACH FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Charges for Services	1,619,582	839,405	892,500	937,095	949,290	623,890
Facility Fees	966,817	648,974	5,268,640	1,394,640	2,556,840	2,556,840
Investment Earnings	28,422	635	5,625	11,400	11,400	11,400
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-	-
Transfers In	13,125	-	-	-	-	-
TOTAL SOURCES	2,627,946	1,452,949	6,166,765	2,343,135	3,517,530	3,192,130
USES						
Salaries and Wages	801,253	800,752	885,579	1,050,106	1,092,940	968,860
Employee Fringe	185,239	198,994	229,705	249,034	277,442	250,645
Total Personnel Cost	986,492	999,746	1,115,284	1,299,140	1,370,382	1,219,505
Professional Services	5,700	5,329	17,850	17,850	17,850	17,850
Services and Supplies	432,541	362,416	639,716	792,530	692,030	591,409
Insurance	29,533	36,760	39,300	41,300	41,300	41,300
Utilities	131,362	119,172	139,064	121,645	128,817	128,817
Cost of Goods Sold	95,122	80,661	100,500	105,525	117,600	-
Central Services Cost	110,500	96,338	118,680	139,628	137,363	141,194
Capital Improvements	-	-	3,419,060	182,500	485,000	485,000
Debt Service	-	(42)	6,296	6,365	6,365	6,365
Transfers Out	88,299	-	-	-	-	-
TOTAL USES	1,879,548	1,700,380	5,595,750	2,706,483	2,996,706	2,631,439
SOURCES(USES)	748,399	(247,431)	571,015	(363,348)	520,824	560,691

INTERNAL SERVICE FUNDS

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Overview

The District operates three Internal Services divisions that provide direct support to all District venues and services. This include Fleet Maintenance Services, Engineering Services and Building Services.

Fleet Maintenance Services

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; setting up, installing auxiliary equipment and making necessary modifications for the equipment's specific job requirements. In addition, Fleet maintains and repairs all vehicles and equipment throughout the equipment's service life and replaces/disposes of used and excess equipment at the end of its life cycle. Fleet operates the District's welding repairs, metal machining requirements and prototype metal fabrication projects. Fleet also conducts Federal required trainings and Department operational training including proper use of snow blowers and how to operate the passenger trams.

Budget/Staffing Summary

	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
<u>Financial Highlights</u>				
<u>Sources</u>	1,111,184	1,050,540	1,244,526	1,463,758
<u>Uses</u>				
Personnel	779,733	735,393	878,482	988,044
Non Personnel	386,160	331,163	383,721	475,269
	<u>1,165,893</u>	<u>1,066,557</u>	<u>1,262,203</u>	<u>1,463,313</u>
<u>Staffing</u>				
FTE's*	7.00	7.00	7.00	7.00

*Based on budget

Division Highlights – Service Levels

<u>Fleet Service Measures</u>	Actuals FY2019-20	Actuals FY2020-21	Budget FY2021-22	Budget FY2022-23
Preventative Maintenance	2,859	3,500	3,600	3,600
Corrective Maintenance	2,228	2,400	2,400	2,400
Projects & Fabrication	23	200	150	150
Other	1,023	1,100	1,000	1,000
<u>Repair Activities</u>				
In-Shop Repairs	5,160	6,400	6,400	6,400
Field Repairs	958	400	600	600
Outside Vendor Repairs	35	50	50	50
Operator Training Hours	15	40	40	40
Mechanic Training Hours	12	70	100	200
Vehicle Accidents	120	70	100	100
Pieces of Equipment	618	616	618	618

FY2022-23 Budget Highlights

Several equipment replacement purchases were moved out to future fiscal years due to re-evaluation by the Fleet Manager.

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Engineering Services

The Engineering Division manages the Capital Improvement Program (CIP) projects to include project management, design, scheduling, bidding, contract administration, and construction oversight. Engineering also provides procurement assistance for goods and services and oversees small maintenance construction projects conducted within operating budgets. Engineering also manages the District's GIS system, mapping, archiving, land coverage, and aerial photography database.

The Compliance Division reviews Washoe County Building Department plan submittals for new development and remodels of all properties that impact water and sewer services. Compliance also performs field inspections of water and sewer installations, grease interceptor inspections for compliance with regulations, and cross connection control (backflow) testing and repairs. The Division reports to the Engineering Manager.

Budget/Staffing Summary

<u>Financial Highlights</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Budget FY2021-22</u>	<u>Budget FY2022-23</u>
<u>Sources</u>	639,450	580,920	949,500	1,019,023
<u>Uses</u>				
Personnel	599,884	574,486	862,345	924,730
Operations & Maintenance	35,999	36,824	72,863	84,797
Capital Improvements	-	-	-	-
	<u>635,883</u>	<u>611,309</u>	<u>935,208</u>	<u>1,009,527</u>
<u>Staffing</u>				
FTE's*	5.1	4.9	4.8	4.4

*Based on budget

FY2022-23 Budget Highlights

The Engineering Division will focus on these major capital projects in FY2022-23: Mountain Golf Course Cart Path Reconstruction; Recreation Center Locker Room improvements; Slott Peak Ct. Water main replacement; Effluent Export Pipeline Replacement Project; Effluent Storage Project; Community Dog Park; Incline Beach House. Diamond Peak Kitchen (Cooler and Food Prep) Reconfiguration; Recreation Center Expansion; Ski Beach Boat Ramp replacement/upgrades; Beach Access Improvements

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Building Services

The Buildings Maintenance Division is an internal service that charges IVGID’s operating areas for services, labor, parts, operating supplies, fuel, and any contracted services for the maintenance and repair of IVGID’s facilities. As an internal service, the Buildings Maintenance Division is meant to be a break even operation. The Buildings Maintenance Division’s customers include all IVGID departments and venues and its Staff is committed to maintaining a high service level for both internal and external customers

The Buildings Maintenance Division is responsible for sixty one (61) buildings totaling 262,743 square feet. International Facility Management Association standards suggest a staffing level of 8.8. The Buildings Maintenance Staff is well equipped to repair and service all District owned facilities. The Buildings Maintenance Division will outsource work to specialty contractors when the repair requires specialty expertise and tooling, significant man power, or is more cost effective or time efficient to do the job out-of-house

Services Provided

Buildings Maintenance is responsible for general, preventative, and corrective services that maintain the District’s facilities as designed, this includes:

- Ensuring the facilities meet health and safety concerns
- Coordinating inspection and maintenance of all District Elevators
- Coordinating all District Facility Fire Inspections with the North Lake Tahoe Fire Protection District. Managing and maintaining all fire protection systems.
- Bidding and contract management in support of capital maintenance activities.
- Assists in planning and executing repair and improvement projects. Projects are prioritized based on the following criteria:
 1. Health and safety
 2. Preventive maintenance
 3. Capital Improvement projects
 4. Special departmental projects

Budget/Staffing Summary

<u>Financial Highlights</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Budget</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>
<u>Sources</u>	873,186	786,045	1,024,200	983,866
<u>Uses</u>				
Personnel	597,058	479,174	494,861	527,653
Operations & Maintenance	366,485	383,573	481,948	441,356
Capital Improvements	-	-	-	-
	<u>963,542</u>	<u>862,748</u>	<u>976,809</u>	<u>969,009</u>
<u>Staffing</u>				
FTE's*	7.5	5.9	4.5	4.0

*Based on budget

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2022/23**

Division Highlights – Service Measures

	Actuals	Actuals	Budget	Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>
Total Hours Worked	12,480	13,559	8,188	8,320
Billed Productive Hours	9,360	10,712	6,207	6,240
Percentage Hours Billed	75%	79%	76%	75%
Total Work Orders Completed	1,300	1,300	1,398	1,300
Work Orders by Contractor	260	310	204	200
Work Orders by Contractor (%)	20%	24%	14%	15%
Preventative Work Orders Scheduled	160	160	160	160
Preventative Work Orders Completed	140	160	160	160
Preventative Work Orders Completed	87	100	100	100

FY2022-23 Budget Highlights

The FY2022-23 budget for the Building Services Division provides for staffing of 4.0 FTE positions and reflects continuation of out-sourcing janitorial services. Billing rates have been established to ensure that costs incurred within the division are fully-recovered through internal service charges to user departments for provision of preventative and corrective maintenance and special projects.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
INTERNAL SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Charges for Services	2,850	-	-	-	-	-
Interfund Services	1,888,349	2,417,505	3,218,226	3,288,331	3,435,452	3,467,103
TOTAL OPERATING INCOME	1,891,199	2,417,505	3,218,226	3,288,331	3,435,452	3,467,103
OPERATING EXPENSE						
Salaries and Wages	835,418	1,187,709	1,467,833	1,669,526	1,616,963	1,620,492
Employee Fringe	389,923	601,345	767,855	835,559	811,399	819,935
Total Personnel Cost	1,225,340	1,789,053	2,235,688	2,505,085	2,428,362	2,440,427
Professional Services	37,925	-	9,000	9,000	15,000	15,000
Services and Supplies	475,523	726,776	902,212	882,625	959,570	959,912
Insurance	195,607	14,809	15,800	16,600	16,600	16,600
Utilities	6,470	9,976	11,520	10,330	9,910	9,910
Cost of Goods Sold	(555)	-	-	-	-	-
Depreciation	9,119	12,561	12,600	9,876	9,876	9,876
TOTAL OPERATING EXPENSE	1,949,430	2,553,175	3,186,820	3,433,516	3,439,318	3,451,725
NET INCOME (EXPENSE)	(58,231)	(135,670)	31,406	(145,185)	(3,866)	15,378
NON OPERATING INCOME						
Investment Earnings	139,450	-	-	(456)	(456)	(456)
TOTAL NON OPERATING INCOME	139,450	-	-	(456)	(456)	(456)
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	81,219	(135,670)	31,406	(145,641)	(4,322)	14,922
TRANSFERS						
CHANGE IN NET POSITION	81,219	(135,670)	31,406	(145,641)	(4,322)	14,922

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
INTERNAL SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Interfund Services	2,623,819	2,417,505	3,218,226	3,288,331	3,435,452	3,467,103
Investment Earnings	-	-	-	(456)	(456)	(456)
TOTAL SOURCES	2,623,819	2,417,505	3,218,226	3,287,875	3,434,996	3,466,647
USES						
Salaries and Wages	1,328,058	1,187,709	1,467,833	1,669,526	1,616,963	1,620,492
Employee Fringe	648,617	601,345	767,855	835,559	811,399	819,935
Total Personnel Cost	1,976,675	1,789,053	2,235,688	2,505,085	2,428,362	2,440,427
Professional Services	-	-	9,000	9,000	15,000	15,000
Services and Supplies	763,514	726,776	902,212	882,625	959,570	959,912
Insurance	13,687	14,809	15,800	16,600	16,600	16,600
Utilities	11,442	9,976	11,520	10,330	9,910	9,910
Cost of Goods Sold	-	-	-	-	-	-
Capital Improvements	-	-	-	30,000	-	-
TOTAL USES	2,765,318	2,540,614	3,174,220	3,453,640	3,429,442	3,441,849
SOURCES(USES)	(141,498)	(123,109)	44,006	(165,765)	5,554	24,798

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
FLEET**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306	1,463,650
TOTAL OPERATING INCOME	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306	1,463,650
OPERATING EXPENSE						
Salaries and Wages	503,181	478,698	560,523	644,135	644,135	645,375
Employee Fringe	276,552	256,695	317,959	339,216	339,216	342,669
Total Personnel Cost	779,733	735,393	878,482	983,351	983,351	988,044
Services and Supplies	379,712	324,442	376,441	395,105	467,560	467,560
Insurance	4,727	5,227	5,600	5,900	5,900	5,900
Utilities	1,721	1,494	1,680	1,665	1,809	1,809
Cost of Goods Sold	-	-	-	-	-	-
Depreciation	9,208	9,208	9,200	6,528	6,528	6,528
TOTAL OPERATING EXPENSE	1,175,101	1,075,765	1,271,403	1,392,549	1,465,148	1,469,841
NET INCOME (EXPENSE)	(63,917)	(25,224)	(26,877)	(85,839)	(18,842)	(6,191)
NON OPERATING INCOME						
Investment Earnings	-	-	-	108	108	108
TOTAL NON OPERATING INCOME	-	-	-	108	108	108
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	(63,917)	(25,224)	(26,877)	(85,731)	(18,734)	(6,083)
TRANSFERS						
CHANGE IN NET POSITION	(63,917)	(25,224)	(26,877)	(85,731)	(18,734)	(6,083)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
FLEET**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710	1,446,306	1,463,650
Investment Earnings	-	-	-	108	108	108
TOTAL SOURCES	1,111,184	1,050,540	1,244,526	1,306,818	1,446,414	1,463,758
USES						
Salaries and Wages	503,181	478,698	560,523	644,135	644,135	645,375
Employee Fringe	276,552	256,695	317,959	339,216	339,216	342,669
Total Personnel Cost	779,733	735,393	878,482	983,351	983,351	988,044
Services and Supplies	379,712	324,442	376,441	395,105	467,560	467,560
Insurance	4,727	5,227	5,600	5,900	5,900	5,900
Utilities	1,721	1,494	1,680	1,665	1,809	1,809
Cost of Goods Sold	-	-	-	-	-	-
Capital Improvements	-	-	-	30,000	-	-
TOTAL USES	1,165,893	1,066,557	1,262,203	1,416,021	1,458,620	1,463,313
SOURCES(USES)	(54,709)	(16,016)	(17,677)	(109,203)	(12,206)	445

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
ENGINEERING**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Interfund Services	639,450	580,920	949,500	996,975	1,004,500	1,018,807
TOTAL OPERATING INCOME	639,450	580,920	949,500	996,975	1,004,500	1,018,807
OPERATING EXPENSE						
Salaries and Wages	420,556	395,544	586,275	684,411	631,848	633,525
Employee Fringe	179,328	178,942	276,070	312,077	287,917	291,205
Total Personnel Cost	599,884	574,486	862,345	996,488	919,765	924,730
Professional Services	-	-	9,000	9,000	15,000	15,000
Services and Supplies	29,777	29,774	56,543	58,865	62,395	62,461
Insurance	3,693	3,949	4,200	4,400	4,400	4,400
Utilities	2,529	3,101	3,120	3,210	2,936	2,936
TOTAL OPERATING EXPENSE	635,883	611,309	935,208	1,071,963	1,004,496	1,009,527
NET INCOME (EXPENSE)	3,567	(30,389)	14,292	(74,988)	4	9,280
NON OPERATING INCOME						
Investment Earnings	-	-	-	216	216	216
TOTAL NON OPERATING INCOME	-	-	-	216	216	216
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	3,567	(30,389)	14,292	(74,772)	220	9,496
TRANSFERS						
CHANGE IN NET POSITION	3,567	(30,389)	14,292	(74,772)	220	9,496

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
ENGINEERING**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Interfund Services	639,450	580,920	949,500	996,975	1,004,500	1,018,807
Investment Earnings	-	-	-	216	216	216
TOTAL SOURCES	639,450	580,920	949,500	997,191	1,004,716	1,019,023
USES						
Salaries and Wages	420,556	395,544	586,275	684,411	631,848	633,525
Employee Fringe	179,328	178,942	276,070	312,077	287,917	291,205
Total Personnel Cost	599,884	574,486	862,345	996,488	919,765	924,730
Professional Services	-	-	9,000	9,000	15,000	15,000
Services and Supplies	29,777	29,774	56,543	58,865	62,395	62,461
Insurance	3,693	3,949	4,200	4,400	4,400	4,400
Utilities	2,529	3,101	3,120	3,210	2,936	2,936
TOTAL USES	635,883	611,309	935,208	1,071,963	1,004,496	1,009,527
SOURCES(USES)	3,567	(30,389)	14,292	(74,772)	220	9,496

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
BUILDINGS**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
OPERATING INCOME						
Interfund Services	873,186	786,045	1,024,200	984,646	984,646	984,646
TOTAL OPERATING INCOME	<u>873,186</u>	<u>786,045</u>	<u>1,024,200</u>	<u>984,646</u>	<u>984,646</u>	<u>984,646</u>
OPERATING EXPENSE						
Salaries and Wages	404,322	313,467	321,035	340,980	340,980	341,592
Employee Fringe	192,736	165,708	173,826	184,266	184,266	186,061
Total Personnel Cost	<u>597,058</u>	<u>479,174</u>	<u>494,861</u>	<u>525,246</u>	<u>525,246</u>	<u>527,653</u>
Services and Supplies	354,025	372,560	469,228	428,655	429,615	429,891
Insurance	5,267	5,633	6,000	6,300	6,300	6,300
Utilities	7,192	5,380	6,720	5,455	5,165	5,165
Depreciation	3,353	3,353	3,400	3,348	3,348	3,348
TOTAL OPERATING EXPENSE	<u>966,895</u>	<u>866,101</u>	<u>980,209</u>	<u>969,004</u>	<u>969,674</u>	<u>972,357</u>
NET INCOME (EXPENSE)	<u>(93,710)</u>	<u>(80,056)</u>	<u>43,991</u>	<u>15,642</u>	<u>14,972</u>	<u>12,289</u>
NON OPERATING INCOME						
Investment Earnings	-	-	-	(780)	(780)	(780)
TOTAL NON OPERATING INCOME	<u>-</u>	<u>-</u>	<u>-</u>	<u>(780)</u>	<u>(780)</u>	<u>(780)</u>
NON OPERATING EXPENSE						
INCOME(EXPENSE) BEFORE TRANSFERS	<u>(93,710)</u>	<u>(80,056)</u>	<u>43,991</u>	<u>14,862</u>	<u>14,192</u>	<u>11,509</u>
TRANSFERS						
CHANGE IN NET POSITION	<u>(93,710)</u>	<u>(80,056)</u>	<u>43,991</u>	<u>14,862</u>	<u>14,192</u>	<u>11,509</u>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BUILDINGS**

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Interfund Services	873,186	786,045	1,024,200	984,646	984,646	984,646
Investment Earnings	-	-	-	(780)	(780)	(780)
TOTAL SOURCES	873,186	786,045	1,024,200	983,866	983,866	983,866
USES						
Salaries and Wages	404,322	313,467	321,035	340,980	340,980	341,592
Employee Fringe	192,736	165,708	173,826	184,266	184,266	186,061
Total Personnel Cost	597,058	479,174	494,861	525,246	525,246	527,653
Services and Supplies	354,025	372,560	469,228	428,655	429,615	429,891
Insurance	5,267	5,633	6,000	6,300	6,300	6,300
Utilities	7,192	5,380	6,720	5,455	5,165	5,165
TOTAL USES	963,542	862,748	976,809	965,656	966,326	969,009
SOURCES(USES)	(90,357)	(76,703)	47,391	18,210	17,540	14,857

HISTORICAL INFORMATION

Community Services Capital Fund

Beach Capital Fund

Community Services Debt Service Fund

Beach Debt Service Fund

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES CAPITAL PROJECTS FUND**

Prior Fiscal Year - Current Fiscal Year - Final

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Facility Fees	-	536,571	-	-	-	-
Capital Grants	1,637,399	88,505	-	-	-	-
Proceeds from Capital Asset Dispositions	-	1,500	-	-	-	-
Transfers In	5,059,031	-	-	-	-	-
TOTAL SOURCES	6,696,430	626,575	-	-	-	-
USES						
Professional Services	-	353,155	-	-	-	-
Services and Supplies	-	388,587	-	-	-	-
Capital Improvements	5,059,031	2,165,510	-	-	-	-
TOTAL USES	5,059,031	2,907,253	-	-	-	-
SOURCES(USES)	1,637,399	(2,280,677)	-	-	-	-

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BEACH CIP**

Prior Fiscal Year - Current Fiscal Year - Final

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Facility Fees	-	3,196,016	-	-	-	-
Transfers In	82,009	-	-	-	-	-
TOTAL SOURCES	82,009	3,196,016	-	-	-	-
USES						
Professional Services	-	222,132	-	-	-	-
Services and Supplies	-	12,635	-	-	-	-
Capital Improvements	82,009	1,010,438	-	-	-	-
TOTAL USES	82,009	1,245,205	-	-	-	-
SOURCES(USES)	-	1,950,811	-	-	-	-

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES DEBT SERVICE FUND**

Prior Fiscal Year - Current Fiscal Year - Final

For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Facility Fees	-	412,748	-	-	-	-
Transfers In	384,354	-	-	-	-	-
TOTAL SOURCES	384,354	412,748	-	-	-	-
USES						
Debt Service	384,354	383,172	-	-	-	-
TOTAL USES	384,354	383,172	-	-	-	-
SOURCES(USES)	-	29,575	-	-	-	-

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BEACH DEBT SERVICE FUND**

Prior Fiscal Year - Current Fiscal Year - Final
For fiscal year 2023, 07/01/2022 - 06/30/2023

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Tentative FY2022-23	Final FY2022-23
SOURCES						
Facility Fees	-	7,720	-	-	-	-
Transfers In	6,289	-	-	-	-	-
TOTAL SOURCES	6,289	7,720	-	-	-	-
USES						
Debt Service	6,289	6,270	-	-	-	-
TOTAL USES	6,289	6,270	-	-	-	-
SOURCES(USES)	-	1,450	-	-	-	-

APPENDIX B

FY2022/23 FINAL BUDGET

LINE-ITEM BUDGETS

- General Fund
- Utility Fund
- Community Services Fund(s)
- Beach Fund
- Internal Services Funds

FY2022-23 Budget

	General Fund	Utilities	Golf	Facilities	Ski	Recreation	Rec Admin	Parks	Tennis	Beaches	Fleet	Engineering	Buildings	Grand Total
	100	200	320	330	340	350	360	370	380	390	410	420	430	
Revenue														
Ad Valorem	(2,008,289)													(2,008,289)
Consolidated Tax	(2,092,885)													(2,092,885)
Charges for Services	(2,520)	(14,289,893)	(4,783,160)	(2,117,586)	(12,090,998)	(1,476,890)	272,975	(63,115)	(178,449)	(623,890)				(35,353,526)
Facility Fee			(1,660,125)	(187,130)	(842,769)	(173,229)	(754,952)	(73,191)	(1,304)	(2,556,840)				(6,249,540)
Interfund		(236,500)			(15,735)			(107,267)			(1,463,650)	(1,018,807)	(984,646)	(3,826,605)
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(11,400)	(108)	(216)	780	(105,948)
Capital Grants					-	(25,435,000)		(100,000)						(25,535,000)
Operating Grants		-				(117,000)		(22,875)						(139,875)
Misc. Rev.			(43,989)		(85,085)			(12,100)						(141,174)
Revenue Total	(4,117,002)	(14,568,081)	(6,481,778)	(2,304,536)	(13,055,911)	(27,203,139)	(507,849)	(378,368)	(177,401)	(3,192,130)	(1,463,758)	(1,019,023)	(983,866)	(75,452,842)
Expense														
Wages	2,842,293	3,762,672	2,035,748	525,118	3,903,964	1,304,390	207,744	416,383	131,667	968,860	645,375	633,525	341,592	17,719,331
Benefits	1,437,169	1,891,008	620,203	247,888	1,331,768	392,286	80,217	115,788	31,804	250,645	342,669	291,205	186,061	7,218,710
Professional Services	461,475	167,050	8,950	1,170	23,700	5,850		1,170	585	17,850		15,000		702,800
Services & Supplies	1,124,356	3,733,100	1,443,083	548,975	2,325,603	609,861	91,455	378,792	87,960	591,409	467,560	62,461	429,891	11,894,506
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	41,300	5,900	4,400	6,300	764,900
Utilities	117,212	958,691	350,941	56,129	641,435	122,956	5,531	112,091	11,780	128,817	1,809	2,936	5,165	2,515,493
Cost of Goods Sold		-	728,871	464,700	558,200	45,720			10,578	-				1,808,069
Central Services Cost	(1,887,589)	568,189	308,584	106,807	524,073	141,787	20,649	60,810	15,496	141,194				-
Defensible Space		100,000					100,000							200,000
Capital Expend.	633,000	15,588,700	1,472,700	10,000	823,000	25,606,000	-	130,000	-	485,000	-			44,748,400
Debt Service		643,135	187,425	177,130	19,769	2,229		3,005	1,304	6,365				1,040,362
Extraordinary	100,000													100,000
Expense Total	4,885,816	27,634,445	7,257,105	2,150,717	10,386,012	28,291,979	505,596	1,232,539	295,074	2,631,439	1,463,313	1,009,527	969,009	88,712,570
Grand Total	768,814	13,066,364	775,327	(153,819)	(2,669,899)	1,088,840	(2,253)	854,171	117,673	(560,691)	(445)	(9,496)	(14,857)	13,259,728

Fund 100 - General Fund

		Revenue	GM	Trustees	Accounting	IT	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	Grand Total
Account Description		010	100	110	120	130	140	150	160	170	990	
Revenue												
Ad Valorem	Ad Valorem Property Tax	(2,008,289)										(2,008,289)
Consolidated Tax	Personal Property Tax	(12,480)										(12,480)
	CTX Sales & Use Tax	(1,821,440)										(1,821,440)
	LGTA State Taxes	(258,965)										(258,965)
Charges for Services	Rental Income	(2,520)										(2,520)
Invest Inc.	Investment Earnings	(13,308)										(13,308)
Revenue Total		(4,117,002)										- (4,117,002)
Expense												
Wages	Regular Earnings		426,626	95,005	840,633	575,741	103,849	615,504	39,890	109,436	55,337	2,862,021
	Other Earnings		8,691	-	4,563	504	2,396	4,411	-	2,118	816	23,499
	Salary Savings from Vacant Positions										(43,227)	(43,227)
Benefits	Taxes		35,972	7,578	68,022	46,180	8,452	49,763	3,171	8,908	4,512	232,558
	Retirement Fringe Ben		94,365	10,656	155,990	104,050	18,385	113,088	6,908	19,670	10,115	533,227
	Medical Fringe Ben		48,648	10,558	146,755	110,191	19,045	112,143	12,669	21,612	13,090	494,710
	Dental Fringe Ben		3,219	806	10,822	8,117	1,207	8,083	967	1,399	830	35,449
	Vision Fringe Ben		424	91	1,224	989	119	909	109	237	83	4,184
	Life Ins Fringe Ben		807	95	1,564	1,067	196	1,155	72	214	98	5,268
	Disability Fringe Ben		2,154	250	4,159	2,848	523	3,058	199	551	275	14,017
	Unemployment Fringe Ben		7,052	1,485	13,336	9,057	1,657	9,758	626	1,754	886	45,611
	Work Comp Fringe Ben		10,886	2,378	21,137	14,401	2,653	15,493	1,000	2,796	1,401	72,145
Professional Services	Legal		15,000	12,000				6,000				196,000
	Audit											29,275
	Professional Consultants		25,200			40,000				78,000	60,000	203,200
Services & Supplies	Advertising - Paid								1,260	8,300		9,560
	Empowerment Costs		6,000								12,000	18,000
	Banking Fees & Processing				37,800							37,800
	Community Relations									24,715		24,715
	Computer & IT Small Equip			12,600		42,000					89,250	143,850
	Computer License & Fees			-	20,265	271,436				7,830	465	299,996
	Computer Supplies					6,000						6,000
	Contractual Services				3,180	1,740		760			20,530	26,210
	Dues & Subscriptions		1,200	12,000	2,470	965	-	2,735			2,290	21,660
	Employee Assistance Program							4,050				4,050
	Employee Recruit & Retain				2,025	2,520	320	37,685	9,980		960	53,490
	Office Supplies		660	3,150	2,160	2,220	120	2,420	210		7,580	18,520
	Operating		2,220	5,550	2,220	6,290	265	8,720	9,145		10,100	44,510
	Fuel					780						780
	Safety						17,760					17,760
	Small Equipment				360						-	360
	Tools					19,940						19,940
	Permits & Fees										25	25
	Postage					200		485			5,985	6,670
	Printing & Publishing				1,365						17,500	18,865
	Rental & Lease			36,760								36,760

Fund 100 - General Fund

		Revenue	GM	Trustees	Accounting	IT	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	Grand Total		
Account Description		010	100	110	120	130	140	150	160	170	990			
Services & Supplies	Repairs & Maintenance					-						107,700	107,700	
	R& M General											10,357	10,357	
	Snow Removal											3,800	3,800	
	Janitorial											7,920	7,920	
	Fleet Maintenance Services					4,828						6,232	11,060	
	ENGINEERING Services											19,169	19,169	
	BLDGS Maintenance Services											45,185	45,185	
	Security											3,840	3,840	
	Training & Education		2,110	21,970	1,055	18,455	2,900	16,359	615	1,755			65,219	65,219
	Travel & Conferences		4,005	4,810	6,365	12,465	4,185	8,755						40,585
Insurance Utilities	General Liability											57,900	57,900	
	Electricity											9,715	9,715	
	Heating											2,705	2,705	
	Water & Sewer											3,355	3,355	
	Trash											4,510	4,510	
	Internet					69,015						3,600	72,615	
	Cable TV											1,575	1,575	
	Telephone		632		600	5,955	850	600		600		13,500	22,737	
	Central Services Cost				(1,067,457)			(820,132)					(1,887,589)	
	Capital Expend.											633,000	633,000	
Extraordinary											100,000	100,000		
Expense Total		695,872	237,741	280,613	1,377,954	184,883	201,802	86,820	307,394	1,512,738	4,885,816			
Grand Total		(4,117,002)	695,872	237,741	280,613	1,377,954	184,883	201,802	86,820	307,394	1,512,738	768,814		

Fund	200 - Utility Fund	Water								Sewer								Solid Waste			TWSA		Grand Total			
		Services	Supply	Pumping	Treatment	Transmission	Compliance	Clearing	Admin	Services	Supply	Pumping	Treatment	Transmission	Compliance	Clearing	Admin	25 Total	27	27 Total	28	28 Total				
	Account Description	22	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	970	990	25 Total	27	27 Total	28	28 Total	Grand Total		
Revenue		200	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	970	990	25 Total	27	27 Total	28	28 Total	Grand Total		
Charges for Services	Water Base	(1,820,720)								(1,820,720)															(1,820,720)	
	Water Consumption	(1,937,786)								(1,937,786)															(1,937,786)	
	Tier 1	(269,384)								(269,384)															(269,384)	
	Tier 2	(112,421)								(112,421)															(112,421)	
	Fire Protection	(17,760)								(17,760)															(17,760)	
	Other Water	(30,240)								(30,240)															(30,240)	
	Water Connection	(22,400)								(22,400)															(22,400)	
	Capital Improvement Retro	(7,840)								(7,840)															(15,680)	
	Capital Improvement Monthly	(1,637,376)								(1,637,376)	(7,840)								(7,840)						(4,863,240)	
	Back Flows Tests	(134,400)								(134,400)															(134,400)	
	Sewer Base										(2,748,034)								(2,748,034)						(2,748,034)	
	Sewer Consumption										(1,494,148)								(1,494,148)						(1,494,148)	
	Inspection/Plan Fees							(44,800)		(44,800)															(44,800)	
	Other Sewer										(7,200)								(7,200)						(7,200)	
	Sewer Connection										(35,280)								(35,280)						(35,280)	
	Effluent Disposal Sales										(75,000)								(75,000)						(75,000)	
	Defensible Space Charges							(100,200)		(100,200)															(100,200)	
	Hunting Fees											(20,000)							(20,000)						(20,000)	
	Franchise Fee																								(356,000)	
	Service & User Fees																								(356,000)	
	Fines & Penalties							(25,200)		(25,200)												(160,000)	(160,000)		(160,000)	
																									(25,200)	
Charges for Services Total		(5,990,327)						236,500	(203,350)	(5,957,177)	(7,593,366)	(20,000)						(203,350)	(7,816,716)	(356,000)	(356,000)	(160,000)	(160,000)	(160,000)	(14,289,893)	
Interfund	Work Order Charges Labor									(120,000)															(120,000)	
	Work Order Chgs Eq & Materials									(36,500)															(36,500)	
	Snow Removal Fees									(80,000)															(80,000)	
Interfund Total								(236,500)		(236,500)															(236,500)	
Invest Inc.	Investment Earnings								(20,844)	(20,844)								(20,844)	(20,844)						(41,688)	
Invest Inc. Total									(20,844)	(20,844)								(20,844)	(20,844)						(41,688)	
Revenue Total		(5,990,327)							(224,194)	(6,214,521)	(7,593,366)	(20,000)						(224,194)	(7,837,560)	(356,000)	(356,000)	(160,000)	(160,000)	(160,000)	(14,568,081)	
Expense																										
Wages	Regular Earnings	31,454	181,085	337,057	397,015	232,917			411,571	1,591,099								368,759	1,877,432	200,885		200,885	36,373	36,373	3,705,789	
	Other Earnings	340	1,145	7,859	37,671	3,539			2,557	53,111									58,761	1,279		1,279	840	840	113,991	
	Salary Savings from Vacant Positions									(28,554)									(28,554)							(57,108)
Wages Total		31,794	182,230	344,916	434,686	236,456			385,574	1,615,656	17,762	354,337	611,966	470,182	110,630			342,762	1,907,639	202,164	202,164	37,213	37,213	3,762,672		
Benefits	Taxes	2,530	14,506	27,599	34,630	18,977			33,268	131,510	1,413	28,208	48,886	37,631	8,870			29,852	154,860	16,091		16,091	2,963	2,963	305,424	
	Retirement Fringe Ben	5,510	31,533	61,606	75,679	42,884			75,555	292,767	3,071	61,319	108,192	84,182	20,103			68,154	345,021	34,972		34,972	6,434	6,434	679,194	
	Medical Fringe Ben	9,651	38,517	67,173	81,078	39,940			65,691	302,051		70,101	101,209	83,845	18,665			60,226	334,047	22,218		22,218	12,883	12,883	671,199	
	Dental Fringe Ben	712	2,758	4,780	5,888	2,834			4,753	21,726		4,984	7,010	6,022	1,328			4,385	23,729	1,610		1,610	966	966	48,311	
	Vision Fringe Ben	84	302	527	648	313			559	2,433		538	758	689	146			509	2,640	196		196	112	112	5,381	
	Life Ins Fringe Ben	61	354	647	826	452			787	3,127		33	678	1,155	452			704	3,665	380		380	72	72	7,244	
	Disability Fringe Ben	157	907	1,709	2,156	1,176			2,060	8,165	89	1,757	3,039	2,333	547			1,849	9,614	990		990	183	183	18,952	
	Unemployment Fringe Ben	501	2,849	5,419	6,792	3,719			6,553	25,833	276	5,535	9,596	7,375	1,746			5,883	30,411	3,161		3,161	581	581	59,986	
	Work Comp Fringe Ben	794	4,557	8,627	10,879	5,910			10,386	41,153	445	8,867	15,317	11,761	2,770			9,303	48,463	5,052		5,052	930	930	95,598	
Benefits Total		20,001	96,283	178,087	218,577	116,204			199,612	828,765	5,327	181,987	295,162	234,719	54,389			180,866	952,450	84,670	84,670	25,123	25,123	1,891,008		
Professional Services	Legal								12,000	12,000								13,000	13,000						25,000	
	Audit								5,850	5,850								11,200	11,200						17,050	
	Professional Consultants								62,500	62,500								62,500	62,500						125,000	
Professional Services Total									80,350	80,350								86,700	86,700						167,050	
Services & Supplies	Advertising - Paid									1,000															20,340	
	Computer & IT Small Equip					5,000				3,200															8,200	
	Computer License & Fees					1,200				77,659									4,400						83,369	
	Computer Supplies																								2,100	
	Contractual Services									12,960																133,200
	Dues & Subscriptions			2,000	1,600	3,400				9,338			2,300						6,300	235						15,873
	Employee Recruit & Retain			2,000	2,400	950		9,600		14,950			2,650						2,650	1,050						18,650
	Office Supplies			700	2,800	3,050		5,500		12,050			4,000						4,000	1,025						18,675
	Operating		9,230		9,230			8,400	4,615	34,155		8,840		46,535		445		55,820	14,460			14,460	42,600	42,600	178,510	
	Fuel					15,600		4,440	2,640	38,880			6,300</													

Fund	200 - Utility Fund	Water								Sewer								Solid Waste				TWSA		Grand Total	
		Services 22	Supply 210	Pumping 220	Treatment 230	Transmission 240	Compliance 870	Clearing 970	Admin 990	22 Total	Services 25	Supply 210	Pumping 220	Treatment 230	Transmission 240	Compliance 870	Clearing 970	Admin 990	25 Total	27	27 Total	28	28 Total		
	Account Description	200	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	970	990	25 Total	27	27 Total	28	28 Total		
	Insurance								121,900	121,900								100,000	100,000					221,900	
	General Liability								121,900	121,900								100,000	100,000					221,900	
	Insurance Total								121,900	121,900								100,000	100,000					221,900	
	Utilities			152,000	248,000				9,100	409,100		130,000	84,000	145,000				8,400	367,400					776,500	
	Electricity			152,000	248,000				9,100	409,100		130,000	84,000	145,000				8,400	367,400					776,500	
	Heating			1,200					10,000	11,200			2,100	16,300				10,000	28,400					39,600	
	Water & Sewer								2,900	2,900			8,500	13,300				2,900	24,700					27,600	
	Trash								7,100	7,100				2,100				3,300	5,400					12,500	
	Internet								11,600	11,600								11,600	11,600					23,200	
	Cable TV																							1,943	
	Telephone							1,943		1,943														1,943	
	Utilities Total		80	1,122	11,050	9,015	4,182	2,717	2,739	30,905		1,050	9,461	21,835	5,336	4,136	-	2,645	44,463	1,780		1,780	200	200	77,348
	Central Services Cost								43,439	474,748		131,050	104,061	198,535	5,336	4,136	-	38,845	481,963	1,780		1,780	200	200	958,691
	Central Services Allocation Cs								272,731	272,731								255,685	255,685				11,364	11,364	539,780
	Central Services Cost Allocation																					28,409	28,409		28,409
	Central Services Cost Total								272,731	272,731								255,685	255,685		28,409	28,409	11,364	11,364	568,189
	Defensible Space								50,000	50,000								50,000	50,000						100,000
	Defensible Space Total								50,000	50,000								50,000	50,000						100,000
	Capital Expend.								1,766,850	1,766,850								13,821,850	13,821,850						15,588,700
	Capital Expend. Total								1,766,850	1,766,850								13,821,850	13,821,850						15,588,700
	Debt Service								256,288	256,288								313,119	313,119						569,407
	Principal								256,288	256,288								313,119	313,119						569,407
	Interest								50,732	50,732								22,996	22,996						73,728
	Debt Service Total								307,020	307,020								336,115	336,115						643,135
	Expense Total		61,105	557,519	1,156,615	1,015,959	397,729	-	3,976,946	7,165,873		189,969	912,488	1,642,965	917,708	169,155	-	16,015,437	19,847,723	448,940	28,409	477,349	143,500	143,500	27,634,445
	Grand Total	(5,990,327)	61,105	557,519	1,156,615	1,015,959	397,729	-	3,752,752	951,352	(7,593,366)	169,969	912,488	1,642,965	917,708	169,155	-	15,791,243	12,010,163	92,940	28,409	121,349	(16,500)	(16,500)	13,066,364

Fund		320 - Golf																						
		Revenue	Services	Maintenance	Driving Range	Carts	Fleet	Proshop	F&B	Marketing	Admin	Revenue		Services	Maintenance	Carts	Fleet	Proshop	F&B	Marketing	Admin	32 Total	Grand Total	
		31										31 Total	32											
Account Description		400	410	420	430	440	450	460	530	980	990		400	410	420	440	450	460	530	980	990			
Revenue																								
Charges for Services	Passes	(550,560)			(93,900)							(644,460)	(71,991)										(71,991)	(716,451)
	Admissions & Fees	(572,148)			(50,000)						(2,100)	(624,248)	(274,035)										(274,035)	(898,283)
	Admissions & Fees - Guest	(313,950)										(313,950)	(91,104)										(91,104)	(405,054)
	Admissions & Fees - Non-Resident	(700,414)			(22,900)							(723,314)	(291,448)										(291,448)	(1,014,762)
	Parcel Owner Allowances	-			-			170,415	33,900			204,315	-				27,720	2,500					30,220	234,535
	Charitable Allowances	3,000										3,000	-										-	3,000
	Employee Allowances	3,450			820				18,400			22,670	1,155				950	1,500					3,605	26,275
	Promotional Allowances				1,650				2,600			4,250											-	4,250
	Promotional Discounts	10,000										10,000	14,630										14,630	24,630
	Merchandise Sales							(674,100)				(674,100)					(138,600)						(138,600)	(812,700)
	Personal Services				(65,625)							(65,625)												(65,625)
	Service & User Fees	(58,360)			-							(58,360)	(35,615)										(35,615)	(93,975)
	Food Sales								(569,900)			(569,900)							(82,500)				(82,500)	(652,400)
	Beer Sales								(147,000)			(147,000)							(37,500)				(37,500)	(184,500)
	Wine Sales								(55,100)			(55,100)							(6,000)				(6,000)	(61,100)
Facility Fee Total											(520,251)	(520,251)										(1,139,874)	(1,139,874)	(1,660,125)
Invest Inc.	Investment Earnings											2,748	2,748										2,748	5,496
Invest Inc. Total												2,748	2,748										2,748	5,496
Metrics Revenue Type	Visits											(22,850)	(22,850)										(16,500)	(39,350)
	METRIC CONTRA CLEARING											22,850	22,850										16,500	39,350
Misc. Rev.	Non-Operating Lease Income																						(43,989)	(43,989)
Misc. Rev. Total																							(43,989)	(43,989)
Revenue Total		(2,178,982)			(229,955)			(503,685)	(864,100)		(519,603)	(4,296,325)	(748,408)					(109,930)	(146,000)			(1,181,115)	(2,185,453)	(6,481,778)
Expense																								
Wages	Regular Earnings	179,070	550,979	4,160	113,680		77,998	372,542	29,768	131,917	1,460,114	77,945	202,468	83,657	24,563	59,476	14,211	30,904	493,224	1,953,338				
	Other Earnings	2,947	20,310	42,861	4,483		9,363	12,348	324	2,921	95,557	2,203	4,569	3,283	1,500	1,486	179	461	13,681	109,238				
	Salary Savings from Vacant Positions									(20,130)	(20,130)								(6,698)	(6,698)			(26,828)	
Wages Total		182,017	571,289	47,021	118,163		87,361	384,890	30,092	114,708	1,535,541	80,148	207,037	86,940	26,063	60,962	14,390	24,667	500,207	2,035,748				
Benefits	Taxes	14,273	44,655	3,598	9,042		6,837	29,548	2,407	10,905	121,265	6,178	16,230	6,652	2,056	4,656	1,155	2,552	39,479	160,744				
	Retirement Fringe Ben	19,424	46,034				8,415	20,142	4,859	23,738	122,612	2,214	19,534		3,353	2,404	2,429	6,157	36,091	158,703				
	Medical Fringe Ben	30,368	48,998				15,278	22,840	4,678	12,983	135,146	20,059	27,373		4,041	3,631	2,339	2,756	60,199	195,345				
	Dental Fringe Ben	2,244	3,683				408	1,568	353	813	9,069	1,530	2,097		163	288	177	179	4,434	13,503				
	Vision Fringe Ben	265	425				55	181	40	101	1,067	172	235		22	32	20	23	505	1,572				
	Life Ins Fringe Ben	231	478				84	210	43	222	1,268	64	199		36	24	31	54	408	1,676				
	Disability Fringe Ben	605	1,246				246	556	131	603	3,387	186	537		95	70	60	151	1,099	4,486				
	Unemployment Fringe Ben	2,796	8,757	704	1,770		1,345	5,852	473	2,135	23,832	1,211	3,180	1,305	408	924	223	503	7,754	31,586				
	Work Comp Fringe Ben	4,558	14,282	1,175	2,953		2,180	10,185	1,663	2,646	39,642	2,002	5,170	2,175	651	1,520	827	601	12,946	52,588				
Benefits Total		74,764	168,557	5,477	13,765		34,849	91,082	14,648	54,146	457,288	33,617	74,555	10,132	10,825	13,549	7,261	12,976	162,915	620,203				
Professional Services	Audit										4,680								1,170	5,850				
	Professional Consultants		1,700								1,700		1,400						1,400	3,100				
Professional Services Total			1,700								4,680		6,380						1,170	2,570				8,950
Services & Supplies	Advertising - Paid									22,050										14,700				36,750
	Banking Fees & Processing								13,650		65,950		79,600						2,425	16,480			18,905	98,505
	Community Relations																			105			105	105
	Computer & IT Small Equip	1,350						420			1,770		125										125	1,895
	Computer License & Fees				425				4,475	30	7,450								700				700	8,150
	Contractual Services	4,600	180	780	5,040		300	120	10,425		21,445									240			240	21,685
	Discounts Earned						(5,065)				(5,065)													(5,065)
	Dues & Subscriptions	2,315	1,750				235		1,050	685	4,985	1,945	750										2,695	7,680
	Employee Recruit & Retain	1,585	1,650	525	315		-	1,050	525	5,650	530	400	105		600								1,635	7,285
	Office Supplies	295	280					525	1,575	2,675	625	95											1,350	4,025
	Operating	8,350	141,285	13,350	6,406		2,930	31,600	9,500	4,945	218,366	3,525	56,445	3,358	7,600	4,030	105						75,063	293,429
	Fuel		3,150	435		15,750		960			20,295		5,040	5,250	3,780								14,070	34,365
	Chemical		48,625					4,200			52,825												9,030	61,855
	Uniforms	2,310	2,700		2,310		845	4,000		370	12,535	1,050	1,370	2,100				500				215	5,235	17,770
	Safety									2,055	2,055											315	315	2,370
	Small Equipment		2,200	2,100				2,100			6,400		1,050										1,050	7,450
	Permits & Fees		405					4,500			4,905		510					125					635	5,540
	Postage									55	55													55
	Rental & Lease		1,500							1,840	3,340		1,575										1,575	4,915
	Repairs & Maintenance									40,000	40,000											20,500	20,500	60,500
	R&M General	960	4,690						210		5,860	1,740	8,120		150							3,780	13,790	19,650
	Snow Removal		2,280								2,280													

Fund		320 - Golf																						
		Revenue	Services	Maintenance	Driving Range	Carts	Fleet	Proshop	F&B	Marketing	Admin		Revenue	Services	Maintenance	Carts	Fleet	Proshop	F&B	Marketing	Admin			
		31										31 Total	32										32 Total	Grand Total
Account Description		400	410	420	430	440	450	460	530	980	990		400	410	420	440	450	460	530	980	990			
Insurance	General Liability										81,800	81,800										18,800	18,800	100,600
Insurance Total											81,800	81,800										18,800	18,800	100,600
Utilities	Electricity			7,495		7,860			3,110		5,420	23,885			2,900				175			1,545	4,620	28,505
	Heating			2,770		2,055					7,235	12,060			3,210							1,990	5,200	17,260
	Water & Sewer			162,110							3,460	165,570			72,060				1,075			6,120	79,255	244,825
	Trash			22,020								24,550			4,640								4,640	29,190
	Internet										3,600	3,600												3,600
	Cable TV			1,386				1,892	1,892			5,170			996								996	6,166
	Telephone			2,612			606		4,704		9,838	17,760			-	1,079			566			1,990	3,635	21,395
Utilities Total				198,393		9,915	606	1,892	12,236		29,553	252,595		996	83,889				1,816			11,645	98,346	350,941
Cost of Goods Sold	Food					171,000						171,000							24,750				24,750	195,750
	Food Waste & Employee Meals								5,100			5,100							2,500				2,500	7,600
	Beer								36,800			36,800							9,376				9,376	46,176
	Wine								22,000			22,000							2,400				2,400	24,400
	Liquor								30,900			30,900							5,040				5,040	35,940
	Merchandise for resale							337,055				337,055						66,150				66,150	403,205	
	Freight on Inventory Purchases							12,650				12,650						3,150				3,150	15,800	
Cost of Goods Sold Total								349,705	265,800			615,505						69,300	44,066			113,366	728,871	
Central Services Cost	Central Services Cost Allocation										231,348	231,348										77,236	77,236	308,584
Central Services Cost Total											231,348	231,348										77,236	77,236	308,584
Capital Expend.	Capital Improvements										334,700	334,700										1,138,000	1,138,000	1,472,700
Capital Expend. Total											334,700	334,700										1,138,000	1,138,000	1,472,700
Debt Service	Principal										183,496	183,496												183,496
	Interest										2,055	2,055						1,874					1,874	3,929
Debt Service Total											185,551	185,551						1,874					1,874	187,425
Expense Total			278,546	1,197,249	76,628	243,946	338,615	476,297	868,254	76,290	1,206,076	4,761,901			124,301	483,251	129,871	101,735	106,188	145,063	40,486	1,364,309	2,495,204	7,257,105
Grand Total		(2,178,982)	278,546	1,197,249	(153,327)	243,946	338,615	(27,388)	4,154	76,290	686,473	465,576	(748,408)	124,301	483,251	129,871	101,735	(3,742)	(937)	40,486	183,194	309,751	775,327	

Fund 330 - Facilities

		Chateau 33 500	Aspen Grove 510	Events 530	Marketing 980	Admin 990	Grand Total
Revenue							
Charges for Services	Rental Income	(693,000)	(143,400)				(836,400)
	Parcel Owner Allowances	15,900	3,200				19,100
	Inter-District Program Allowan	61,000	49,508				110,508
	Inter-District Program Allowances			20,000			20,000
	Charitable Allowances	11,700	4,800				16,500
	Promotional Allowances			5,000			5,000
	Promotional Discounts	139,000	12,106				151,106
	Service & User Fees	(24,300)	(1,050)				(25,350)
	Food Sales			(1,108,700)			(1,108,700)
	Beer Sales			(100,550)			(100,550)
	Wine Sales			(190,200)			(190,200)
	Liquor Sales			(178,600)			(178,600)
Charges for Services Total		(489,700)	(74,836)	(1,553,050)			(2,117,586)
Facility Fee	Facility Fees	(187,130)					(187,130)
Facility Fee Total		(187,130)					(187,130)
Invest Inc.	Investment Earnings					180	180
Invest Inc. Total						180	180
Revenue Total		(676,830)	(74,836)	(1,553,050)		180	(2,304,536)
Expense							
Wages	Regular Earnings	83,086		419,664	20,428		523,178
	Other Earnings	1,632		7,515	601		9,748
	Salary Savings from Vacant Positions			(7,808)			(7,808)
Wages Total		84,718		419,371	21,029		525,118
Benefits	Taxes	6,715		44,980	1,697		53,392
	Retirement Fringe Ben	13,326			3,758		17,084
	Retirement Fringe Benefits			57,391			57,391
	Medical Fringe Ben	9,108			2,989		12,097
	Medical Fringe Benefits			68,394			68,394
	Dental Fringe Ben	614			224		838
	Dental Fringe Benefits			5,022			5,022
	Vision Fringe Ben	82			26		108
	Vision Fringe Benefits			596			596

Fund 330 - Facilities

		Chateau 33	Aspen Grove 510	Events 530	Marketing 980	Admin 990	Grand Total
	Account Description	500	510	530	980	990	
Benefits	Life Ins Fringe Ben	202			95		297
	Life Ins Fringe Benefits			606			606
	Disability Fringe Ben	372			143		515
	Disability Fringe Benefits			1,622			1,622
	Unemployment Fringe Ben	1,319			341		1,660
	Unemployment fringe Benefits			8,897			8,897
	Work Comp Fringe Ben	2,119			1,156		3,275
	Work comp Fringe Benefits			16,094			16,094
Benefits Total		33,858		203,601	10,429		247,888
Professional Services	Audit	1,170					1,170
Professional Services Total		1,170					1,170
Services & Supplies	Advertising - Paid				31,500		31,500
	Banking Fees & Processing			41,090			41,090
	Computer & IT Small Equip	2,240					2,240
	Computer License & Fees	8,160			100		8,260
	Contractual Services	5,940					5,940
	Employee Recruit & Retain	1,700					1,700
	Employee Recruitment & Retention			950			950
	Office Supplies	1,680		-			1,680
	Operating	21,680	1,155	46,410	2,095		71,340
	Fuel	2,520	120				2,640
	Uniforms	3,000		3,150			6,150
	Small Equipment			5,250			5,250
	Permits & Fees	2,530	1,410				3,940
	Postage	165					165
	Repairs & Maintenance	90,000	-	-			90,000
	R& M General	2,100	37,947				40,047
	R&M General			210			210
	R&M Preventative		2,100				2,100
	R&M Corrective			2,525			2,525
	Snow Removal	12,500	3,900				16,400
	Janitorial	29,940	6,300				36,240
	Fleet Maintenance Services	5,329					5,329

Fund 330 - Facilities

		Chateau 33	Aspen Grove	Events	Marketing	Admin	Grand Total
	Account Description	500	510	530	980	990	
Services & Supplies	ENGINEERING Services	3,043					3,043
	BLDGS Maintenance Services	105,125	31,671	18,015			154,811
	Security	2,700	3,260				5,960
	Training & Education	1,080					1,080
	Travel & Conferences	8,385					8,385
Services & Supplies Total		309,817	87,863	117,600	33,695		548,975
Insurance	General Liability	12,200	600				12,800
Insurance Total		12,200	600				12,800
Utilities	Electricity	11,685	785	5,420			17,890
	Heating	7,235	755				7,990
	Water & Sewer	6,420	2,680				9,100
	Trash			13,610			13,610
	Internet	3,290					3,290
	Telephone	3,649		600			4,249
Utilities Total		32,279	4,220	19,630			56,129
Cost of Goods Sold	Food			311,100			311,100
	Food Waste & Employee Meals			21,700			21,700
	Beer			23,200			23,200
	Wine			73,100			73,100
	Liquor			35,600			35,600
Cost of Goods Sold Total				464,700			464,700
Central Services Cost	Central Services Cost Allocation	106,807					106,807
Central Services Cost Total		106,807					106,807
Capital Expend.	Capital Improvements	10,000					10,000
Capital Expend. Total		10,000					10,000
Debt Service	Principal	175,090	78				175,168
	Interest	1,961	1				1,962
Debt Service Total		177,051	79				177,130
Expense Total		767,900	92,762	1,224,902	65,153		2,150,717
Grand Total		91,070	17,926	(328,148)	65,153	180	(153,819)

Account Description	Brushing				Revenue				Child Ski		Rentals &	Property	Marketing			Admin	Snowflake			Grand Total
	Fleet	Crew	F&B	Services	Office	Lifts	Slope Maint	Ski Patrol	Ski School	Center	Repairs	Operations	Hyatt Shop					34 Total	36	
	34	490	530	600	610	620	630	650	660	670	680	690	960	980	990		34 Total	36	36 Total	Grand Total
Revenue	450	490	530	600	610	620	630	650	660	670	680	690	960	980	990		34 Total	36	36 Total	Grand Total
Charges for Services																				
Passes				(2,200,000)													(2,200,000)			(2,200,000)
Admissions & Fees				(5,254,973)									(163,900)				(5,418,873)			(5,418,873)
Rental Income				(5,250)													(5,250)			(5,250)
Concessions				(45,050)													(45,050)			(45,050)
Inter-District Program Allowances			10,300												39,900		50,200			50,200
Charitable Allowances				27,510													27,510			27,510
Employee Allowances			42,800	66,360													109,160	5,800	5,800	114,960
Promotional Allowances			-	574,350									3,255				598,185			598,185
Merchandise Sales								4,095	14,385		2,100		(58,695)				(59,225)			(59,225)
Allocated to others																	49,895			49,895
Personal Services									(873,705)	(850,980)							(1,735,190)			(1,735,190)
Repairs for Customers																	(11,140)			(11,140)
Service & User Fees				(98,600)													(1,583,720)			(1,583,720)
Food Sales			(1,069,900)														(1,069,900)	(286,800)	(286,800)	(1,356,700)
Beer Sales			(205,800)														(205,800)	(90,100)	(90,100)	(295,900)
Wine Sales			(41,100)														(41,100)	(8,600)	(8,600)	(49,700)
Liquor Sales			(123,300)														(123,300)	(47,700)	(47,700)	(171,000)
Charges for Services Total			(1,387,000)	(6,935,653)				(869,610)	(972,575)	(1,196,370)			(342,290)		39,900		(11,663,598)	(427,400)	(427,400)	(12,090,998)
Facility Fee																	(842,769)			(842,769)
Invest Inc.																	(21,324)			(21,324)
Invest Inc. Total																	(21,324)			(21,324)
Metrics Revenue Type																	(110,000)			(110,000)
Misc. Rev.																	110,000			110,000
Misc. Rev. Total																	(85,085)			(85,085)
Revenue Total		(15,735)	(1,387,000)	(6,935,653)				(869,610)	(972,575)	(1,196,370)			(342,290)		(909,278)		(12,628,511)	(427,400)	(427,400)	(13,055,911)
Expense																				
Wages			83,280	350,352	240,822	676,909	420,899	232,784	300,272	393,765	220,658	271,445	63,922	145,838	358,256		3,759,202	104,713	104,713	3,863,915
Regular Earnings			83,280	350,352	240,822	676,909	420,899	232,784	300,272	393,765	220,658	271,445	63,922	145,838	358,256		3,759,202	104,713	104,713	3,863,915
Other Earnings			2,082	10,333	4,977	14,451	8,542	4,142	7,398	8,683	5,128	5,936	1,720	2,423	14,539		90,354	2,581	2,581	92,935
Salary Savings from Vacant Positions															(52,886)		(52,886)			(52,886)
Wages Total			85,362	360,685	245,799	691,360	429,441	236,926	307,670	402,448	225,786	277,381	65,642	148,261	319,909		3,796,670	107,294	107,294	3,903,964
Benefits			6,531	27,660	19,042	54,036	33,404	18,127	23,727	30,796	17,275	21,464	5,022	11,763	30,081		298,928	8,224	8,224	307,152
Taxes			6,531	27,660	19,042	54,036	33,404	18,127	23,727	30,796	17,275	21,464	5,022	11,763	30,081		298,928	8,224	8,224	307,152
Retirement Fringe Ben				22,156	13,603	64,509	31,367	-	10,684	321	13,672	22,666	69,892	248,870	4,058		248,870	4,058	4,058	252,928
Medical Fringe Ben			-	27,957	17,772	105,602	51,338	7,549	6,238	10,219	12,622	30,439	41,657	335,179	7,361		335,179	7,361	7,361	342,540
Dental Fringe Ben			-	1,841	980	7,120	3,836	509	412	635	943	1,611	2,318	3,002	23,207		23,207	338	338	23,545
Vision Fringe Ben			-	212	118	819	445	68	55	67	106	181	262	324	2,658		2,658	39	39	2,697
Life Ins Fringe Ben			-	231	146	686	330	100	111	36	21	143	234	680	2,718		2,718	42	42	2,760
Disability Fringe Ben			-	616	390	1,840	893	334	308	253	178	395	634	1,844	7,685		7,685	118	118	7,803
Unemployment Fringe Ben			1,279	5,498	3,733	10,598	6,552	4,657	6,040	3,385	4,210	984	2,309	5,893	58,690		58,690	1,625	1,625	60,315
Work Comp Fringe Ben			7,249	27,432	20,872	58,762	36,501	20,137	26,155	34,110	19,196	23,578	5,578	12,052	31,688		323,310	8,718	8,718	332,028
Benefits Total			15,059	113,602	76,656	303,972	164,666	50,376	72,348	82,477	53,727	89,039	11,584	82,676	185,062		1,301,245	30,523	30,523	1,331,768
Professional Services																	12,000			12,000
Legal																	12,000			12,000
Audit																	11,700			11,700
Professional Services Total																	23,700			23,700
Services & Supplies																	210,000			210,000
Advertising - Paid														210,000			210,000			210,000
Advertising - Trade														8,000			8,000			8,000
Banking Fees & Processing				24,050											196,355		220,405	7,470	7,470	227,875
Community Relations														27,500			27,500			27,500
Computer & IT Small Equip				1,050	3,990					2,625	3,360		2,100	6,300			19,425			19,425
Computer License & Fees				7,035				9,975						58,000			61,200			137,270
Contractual Services					8,140					120	180	60	90				3,240			11,830
Dues & Subscriptions							1,560		1,230	380				2,100			10,815			16,085
Employee Recruit & Retain				2,100													36,320	200	200	36,520
Office Supplies				1,000				930	3,780	4,305	1,050			545			2,120	3,120	600	3,720
Operating	3,540	4,095	86,400		98,300	31,865	26,480	11,340	26,955	22,995	19,950	37,490	4,200	20,000	8,400		402,010	27,500	27,500	429,510
Fuel	108,360	-	-														124,745			124,745
Chemical				7,200													7,200			7,200
Uniforms				2,500													38,645			42,645
Safety						4,620		4,410					315				10,395			10,395
Small Equipment				3,000		11,715				3,990	27,090						45,795	1,500	1,500	47,295
Permits & Fees				4,500													59,010	1,600	1,600	60,610
Postage																	5,180			5,180
Rental & Lease								8,400					8,190	22,830			39,420			39,420
Repairs & Maintenance																	95,000			95,000
R&M General		</																		

Account Description	Fleet	Brushing Crew	F&B	Services	Revenue Office	Lifts	Slope Maint	Ski Patrol	Ski School	Child Ski Center	Rentals & Repairs	Property Operations	Hyatt Shop	Marketing	Admin	Snowflake			Grand Total
	34	490	530	600	610	620	630	650	660	670	680	690	960	980	990	34 Total	36	36 Total	
Services & Supplies																			
Snow Removal												44,500				44,500			44,500
Janitorial												42,660				42,660			42,660
Fleet Maintenance Services	326,150											44,648				370,798			370,798
ENGINEERING Services															8,925	8,925			8,925
BLDGS Maintenance Services					25,800							88,610				114,410			114,410
Security												7,860				7,860	500	500	8,360
Training & Education		350								2,600	840					3,790	1,500	1,500	5,290
Travel & Conferences					690							8,900		10,000		19,790			19,790
Services & Supplies Total	438,050	4,445	164,845		111,120	133,780	94,495	19,425	34,685	35,315	51,710	313,588	29,345	347,170	503,990	2,281,963	43,640	43,640	2,325,603
Insurance																234,500			234,500
General Liability																234,500			234,500
Insurance Total																234,500			234,500
Utilities																392,890			392,890
Electricity	10,200			1,290			56,700	277,200				47,500				392,890			392,890
Heating	7,230			5,195								23,755				36,180	1,540	1,540	37,720
Water & Sewer				975				125,545				14,855				141,375			141,375
Trash			2,250	11,065								17,505				30,820			30,820
Internet													805		3,600	4,405			4,405
Cable TV				3,425												3,425	3,425	3,425	6,850
Telephone	35			4,395	1,640	922	670	150	100	150	100	837		8,901	9,475	27,375			27,375
Utilities Total	17,465	2,250	26,345		1,640	57,622	403,415	150	100	150	100	104,452	805	8,901	13,075	636,470	4,965	4,965	641,435
Cost of Goods Sold																321,000			321,000
Food				321,000												321,000	85,900	85,900	406,900
Food Waste & Employee Meals				19,000												19,000	2,500	2,500	21,500
Beer				51,500												51,500	22,600	22,600	74,100
Wine				16,400												16,400	3,400	3,400	19,800
Liquor				25,900												25,900	10,000	10,000	35,900
Cost of Goods Sold Total				433,800												433,800	124,400	124,400	558,200
Central Services Cost																524,073			524,073
Central Services Cost Allocation																524,073			524,073
Capital Expend.																823,000			823,000
Capital Improvements																823,000			823,000
Debt Service																19,550			19,550
Principal																19,550			19,550
Interest																219			219
Debt Service Total																19,769			19,769
Expense Total	455,515	107,116	1,099,277		435,215	1,186,734	1,092,017	306,877	414,803	520,390	331,323	784,460	107,376	587,008	2,647,078	10,075,190	310,822	310,822	10,386,012
Grand Total	455,515	91,381	(287,723)	(6,935,653)	435,215	1,186,734	1,092,017	306,877	(454,807)	(452,185)	(865,047)	784,460	(234,914)	587,008	1,737,800	(2,553,321)	(116,578)	(116,578)	(2,669,899)

Fund		350 - Recreation											
		Youth Programs	Senior Programs	Adult Programs	46 Total	Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Marketing	Admin	48 Total	Grand Total
Account Description		811	820	831		840	850	860	890	980	990		
Revenue													
Charges for Services	Admissions & Fees		(34,500)		(34,500)	(840,000)						(840,000)	(874,500)
	Admissions & Fees - Non-Resident					(84,500)						(84,500)	(84,500)
	Program Registration	(179,100)	(22,100)	(58,700)	(259,900)		(40,000)	(9,700)				(49,700)	(309,600)
	Program Registration - Non-Resident	-	-	-	-		-	(970)				(970)	(970)
	Rental Income					(3,150)						(3,150)	(3,150)
	Sponsorships	(2,750)			(2,750)			(1,260)				(1,260)	(4,010)
	Employee Allowances					700						700	700
	Promotional Discounts					1,550						1,550	1,550
	Merchandise Sales					(27,000)						(27,000)	(27,000)
	Personal Services						(86,880)	(55,500)				(142,380)	(142,380)
Charges for Services Total		(181,850)	(56,600)	(58,700)	(297,150)	(983,430)	(126,880)	(67,430)	(2,000)			(1,179,740)	(1,476,890)
Facility Fee	Facility Fees	-	-	-	-						(173,229)	(173,229)	(173,229)
Facility Fee Total		-	-	-	-						(173,229)	(173,229)	(173,229)
Invest Inc.	Investment Earnings										(1,020)	(1,020)	(1,020)
Invest Inc. Total											(1,020)	(1,020)	(1,020)
Capital Grants	Capital Grants										(25,435,000)	(25,435,000)	(25,435,000)
Capital Grants Total											(25,435,000)	(25,435,000)	(25,435,000)
Metrics Revenue Type	Visits					(173,500)						(173,500)	(173,500)
	METRIC CONTRA CLEARING					173,500						173,500	173,500
Operating Grants	Operating Grants - County	(50,000)	(67,000)		(117,000)								(117,000)
Operating Grants Total		(50,000)	(67,000)		(117,000)								(117,000)
Revenue Total		(231,850)	(123,600)	(58,700)	(414,150)	(983,430)	(126,880)	(67,430)	(2,000)		(25,609,249)	(26,788,989)	(27,203,139)
Expense													
Wages	Regular Earnings	141,445	191,423	22,008	354,876	254,053	345,794	149,173	40,057	41,721	9,136	839,934	1,194,810
	Other Earnings	54,302	3,984	520	58,806	8,322	21,790	31,848	1,178	207	4,567	67,912	126,718
	Salary Savings from Vacant Positions										(17,138)	(17,138)	(17,138)
Wages Total		195,747	195,407	22,528	413,682	262,375	367,584	181,021	41,235	41,928	(3,435)	890,708	1,304,390
Benefits	Taxes	15,445	15,231	1,762	32,438	20,720	28,490	13,978	3,173	3,307	1,080	70,748	103,186
	Retirement Fringe Ben	19,418	16,113	1,993	37,524	36,318	18,006	7,388	967	5,209	1,579	69,467	106,991
	Medical Fringe Ben	28,137	12,697	3,167	44,001	32,290	20,931	7,767	455	7,962	1,979	71,384	115,385
	Dental Fringe Ben	2,114	888	242	3,244	2,274	1,414	573	31	589	114	4,995	8,240
	Vision Fringe Ben	243	113	27	384	285	168	68	4	69	14	608	992
	Life Ins Fringe Ben	205	178	35	418	390	211	93	12	55	12	773	1,191
	Disability Fringe Ben	548	452	61	1,061	1,027	520	206	25	144	48	1,970	3,031
	Unemployment Fringe Ben	3,032	2,676	342	6,050	4,057	5,602	2,749	620	685	208	13,921	19,971
	Work Comp Fringe Ben	4,942	4,364	562	9,868	6,741	9,189	4,540	1,031	1,120	810	23,431	33,299
Benefits Total		74,084	52,713	8,191	134,988	104,102	84,531	37,361	6,318	19,140	5,844	257,298	392,286
Professional Services	Audit										5,850	5,850	5,850
Professional Services Total											5,850	5,850	5,850
Services & Supplies	Advertising - Paid		-		-	-	-	-		1,000		1,000	1,000
	Banking Fees & Processing										28,845	28,845	28,845
	Computer & IT Small Equip					1,050						1,050	1,050
	Computer License & Fees										140	140	140
	Computer Supplies										4,000	4,000	4,000
	Contractual Services					60	120	95	300		6,000	6,575	6,575
	Dues & Subscriptions	60	55		115	2,100	770	-			1,325	4,195	4,310

Fund		350 - Recreation												
		Youth Programs	Senior Programs	Adult Programs	46 Total	Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Marketing	Admin	48 Total	Grand Total	
Account Description		811	820	831		48	840	850	860	890	980	990		
Services & Supplies	Employee Recruit & Retain	-	210		210	1,050	800	530				3,300	5,680	5,890
	Operating	11,800	10,815	3,250	25,865	51,000	22,200	7,700	1,355	9,900		13,380	105,535	131,400
	Fuel		4,155		4,155							7,560	7,560	11,715
	Chemical						20,000						20,000	20,000
	Uniforms		420		420	1,700	3,000	1,050	690			4,205	10,645	11,065
	Small Equipment							2,900					2,900	2,900
	Permits & Fees					2,050	700						2,750	2,750
	Postage					450						-	450	450
	Rental & Lease		16,260		16,260									16,260
	Repairs & Maintenance											7,500	7,500	7,500
	R& M General					65,950						-	65,950	65,950
	R&M Preventative					420							420	420
	Snow Removal					7,400							7,400	7,400
	Janitorial					80,900						4,725	85,625	85,625
	Fleet Maintenance Services	-	11,051		11,051							7,525	7,525	18,576
	ENGINEERING Services											6,390	6,390	6,390
	BLDGS Maintenance Services					150,860							150,860	150,860
	Security					5,160							5,160	5,160
	Training & Education		500		500	2,000	3,610	3,200				3,620	12,430	12,930
	Travel & Conferences	400			400			-				300	300	700
Services & Supplies Total		12,260	43,466	3,250	58,976	372,150	51,200	15,475	2,345	10,900		98,815	550,885	609,861
Insurance	General Liability					60,900							60,900	60,900
Insurance Total						60,900							60,900	60,900
Utilities	Electricity					45,025						5,000	50,025	50,025
	Heating					28,600						3,180	31,780	31,780
	Water & Sewer					20,725							20,725	20,725
	Trash					6,665						745	7,410	7,410
	Internet					-						3,600	3,600	3,600
	Cable TV					4,755						-	4,755	4,755
	Telephone	33	720		753	16	1,378			-		2,514	3,908	4,661
Utilities Total		33	720		753	105,786	1,378			-		15,039	122,203	122,956
Cost of Goods Sold	Food					13,600							13,600	13,600
	Merchandise for resale					17,600							17,600	17,600
	Personal Services Contracts			10,520	10,520	4,000		-					4,000	14,520
Cost of Goods Sold Total				10,520	10,520	35,200		-					35,200	45,720
Central Services Cost	Central Services Cost Allocation											141,787	141,787	141,787
Central Services Cost Total												141,787	141,787	141,787
Capital Expend.	Capital Improvements											25,606,000	25,606,000	25,606,000
Capital Expend. Total												25,606,000	25,606,000	25,606,000
Debt Service	Principal					2,229							2,229	2,229
Debt Service Total						2,229							2,229	2,229
Expense Total		282,124	292,306	44,489	618,919	942,742	504,693	233,857	49,898	71,968		25,869,900	27,673,060	28,291,979
Grand Total		50,274	168,706	(14,211)	204,769	(40,688)	377,813	166,427	47,898	71,968		260,651	884,071	1,088,840

Fund		370 - Parks	
		Admin	
		43	Grand Total
Account Description		780	
Revenue			
Charges for Services	Rental Income	(63,115)	(63,115)
Charges for Services Total		(63,115)	(63,115)
Facility Fee	Facility Fees	(73,191)	(73,191)
Facility Fee Total		(73,191)	(73,191)
Interfund	Interfund Services Operations	(107,267)	(107,267)
Interfund Total		(107,267)	(107,267)
Capital Grants Total		(100,000)	(100,000)
Metrics Revenue Type	Visits	(46,200)	(46,200)
	METRIC CONTRA CLEARING	46,200	46,200
Operating Grants	Intergovernmental	(22,875)	(22,875)
Operating Grants Total		(22,875)	(22,875)
Misc. Rev.	Operating Contributions	(12,100)	(12,100)
Misc. Rev. Total		(12,100)	(12,100)
Revenue Total		(378,368)	(378,368)
Expense			
Wages	Regular Earnings	412,291	412,291
	Other Earnings	9,467	9,467
	Salary Savings from Vacant Positions	(5,375)	(5,375)
Wages Total		416,383	416,383
Benefits	Taxes	32,768	32,768
	Retirement Fringe Ben	28,478	28,478
	Medical Fringe Ben	33,925	33,925
	Dental Fringe Ben	2,260	2,260
	Vision Fringe Ben	260	260
	Life Ins Fringe Ben	305	305
	Disability Fringe Ben	827	827
	Unemployment Fringe Ben	6,425	6,425
	Work Comp Fringe Ben	10,540	10,540
Benefits Total		115,788	115,788
Professional Services	Audit	1,170	1,170
Professional Services Total		1,170	1,170
Services & Supplies	Computer License & Fees	1,897	1,897
	Contractual Services	15,081	15,081
	Dues & Subscriptions	585	585
	Employee Recruit & Retain	1,650	1,650
	Operating	74,768	74,768

Fund 370 - Parks

	Account Description	Admin	
		43	Grand Total
		780	
Services & Supplies	Fuel	13,970	13,970
	Uniforms	5,350	5,350
	Small Equipment	1,403	1,403
	Permits & Fees	474	474
	Rental & Lease	15,740	15,740
	Repairs & Maintenance	28,500	28,500
	R& M General	54,400	54,400
	R&M Preventative	4,200	4,200
	Snow Removal	700	700
	Fleet Maintenance Services	68,932	68,932
	ENGINEERING Services	3,043	3,043
	BLDGS Maintenance Services	65,030	65,030
	Security	17,070	17,070
	Training & Education	1,600	1,600
	Travel & Conferences	4,400	4,400
Services & Supplies Total		378,792	378,792
Insurance	General Liability	14,500	14,500
Insurance Total		14,500	14,500
Utilities	Electricity	12,530	12,530
	Heating	2,465	2,465
	Water & Sewer	49,355	49,355
	Trash	33,280	33,280
	Telephone	14,461	14,461
Utilities Total		112,091	112,091
Central Services Cost	Central Services Cost Allocation	60,810	60,810
Central Services Cost Total		60,810	60,810
Capital Expend.	Capital Improvements	130,000	130,000
Capital Expend. Total		130,000	130,000
Debt Service	Principal	2,972	2,972
	Interest	33	33
Debt Service Total		3,005	3,005
Expense Total		1,232,539	1,232,539
Grand Total		854,171	854,171

Fund		380 Tennis		Services	Marketing	
		45				Grand Total
Account Description		880		980		
Revenue						
Charges for Services	Passes	(56,929)				(56,929)
	Admissions & Fees	(20,000)				(20,000)
	Program Registration	(50,000)				(50,000)
	Sponsorships	(500)				(500)
	Employee Allowances	400				400
	Promotional Discounts	3,890				3,890
	Merchandise Sales	(14,215)				(14,215)
	Personal Services	(30,000)				(30,000)
	Beer Sales	(8,845)				(8,845)
	Wine Sales	(1,500)				(1,500)
	Liquor Sales	(750)				(750)
	Charges for Services Total	(178,449)				(178,449)
Facility Fee	Facility Fees	(1,304)				(1,304)
Revenue Total		(177,401)				(177,401)
Expense						
Wages	Regular Earnings	103,557				103,557
	Other Earnings	29,761				29,761
	Salary Savings from Vacant Positions	(1,651)				(1,651)
Wages Total		131,667				131,667
Benefits	Taxes	10,306				10,306
	Retirement Fringe Ben	6,169				6,169
	Medical Fringe Ben	8,974				8,974
	Dental Fringe Ben	675				675
	Vision Fringe Ben	76				76
	Life Ins Fringe Ben	55				55
	Disability Fringe Ben	191				191
	Unemployment Fringe Ben	2,030				2,030
	Work Comp Fringe Ben	3,328				3,328
Benefits Total		31,804				31,804
Professional Services	Audit	585				585
Professional Services Total		585				585

Fund		380 Tennis		
		Services	Marketing	
		45		Grand Total
Account Description		880	980	
Services & Supplies	Advertising - Paid	800	1,050	1,850
	Computer License & Fees	30		30
	Contractual Services	120		120
	Dues & Subscriptions	500		500
	Employee Recruit & Retain	500		500
	Operating	22,350	4,100	26,450
	Uniforms	600		600
	Permits & Fees	395		395
	Postage	100		100
	Repairs & Maintenance	5,000		5,000
	R& M General	18,724		18,724
	ENGINEERING Services	1,521		1,521
	BLDGS Maintenance Services	30,670		30,670
	Security	1,100		1,100
	Training & Education	400		400
Services & Supplies Total		82,810	5,150	87,960
Insurance	General Liability	3,900		3,900
Insurance Total		3,900		3,900
Utilities	Electricity	2,625		2,625
	Water & Sewer	7,245		7,245
	Cable TV	810		810
	Telephone	1,100		1,100
Utilities Total		11,780		11,780
Cost of Goods Sold	Beer	2,215		2,215
	Wine	600		600
	Liquor	155		155
	Merchandise for resale	7,108		7,108
	Personal Services Contracts	500		500
Cost of Goods Sold Total		10,578		10,578
Central Services Cost	Central Services Cost Allocation	15,496		15,496
Central Services Cost Total		15,496		15,496
Debt Service	Principal	1,290		1,290
	Interest	14		14
Debt Service Total		1,304		1,304
Expense Total		289,924	5,150	295,074
Grand Total		112,523	5,150	117,673

Fund		360 - Other Recreation	
		Admin	
		49	Grand Total
Account Description		990	
Revenue			
Charges for Services	Punch Cards Utilized	311,850	311,850
	Service & User Fees	(38,875)	(38,875)
Charges for Services Total		272,975	272,975
Facility Fee	Facility Fees	(754,952)	(754,952)
Facility Fee Total		(754,952)	(754,952)
Invest Inc.	Investment Earnings	(25,872)	(25,872)
Invest Inc. Total		(25,872)	(25,872)
Revenue Total		(507,849)	(507,849)
Expense			
Wages	Regular Earnings	209,479	209,479
	Other Earnings	1,174	1,174
	Salary Savings from Vacant Positions	(2,909)	(2,909)
Wages Total		207,744	207,744
Benefits	Taxes	16,556	16,556
	Retirement Fringe Ben	25,338	25,338
	Medical Fringe Ben	26,380	26,380
	Dental Fringe Ben	1,900	1,900
	Vision Fringe Ben	229	229
	Life Ins Fringe Ben	284	284
	Disability Fringe Ben	726	726
	Unemployment Fringe Ben	3,258	3,258
	Work Comp Fringe Ben	5,545	5,545
Benefits Total		80,217	80,217
Services & Supplies	Advertising - Paid	-	-
	Computer License & Fees	25,275	25,275
	Contractual Services	22,350	22,350
	Employee Recruit & Retain	3,180	3,180
	Office Supplies	1,050	1,050
	Operating	2,100	2,100
	Printing & Publishing	17,500	17,500
	Repairs & Maintenance	20,000	20,000
Services & Supplies Total		91,455	91,455
Utilities	Telephone	5,531	5,531
Utilities Total		5,531	5,531
Central Services Cost	Central Services Allocation Cs	20,649	20,649
Central Services Cost Total		20,649	20,649
Defensible Space	Defensible Space Costs	100,000	100,000
Defensible Space Total		100,000	100,000
Expense Total		505,596	505,596
Grand Total		(2,253)	(2,253)

Fund		390 - Beach								
		IB F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	
		38	39							Grand Total
Account Description		530	530	710	750	760	780	850	990	
Revenue										
Charges for Services	Admissions & Fees									(907,000) (907,000)
	Program Registration							(80,000)		(80,000)
	Rental Income								(175,700)	(175,700)
	Concessions	(22,500)	(22,500)		(16,280)	(33,060)				(94,340)
	Punch Cards Utilized								633,150	633,150
Charges for Services Total		(22,500)	(22,500)		(16,280)	(33,060)		(80,000)	(449,550)	(623,890)
Facility Fee	Facility Fees								(2,556,840)	(2,556,840)
Facility Fee Total									(2,556,840)	(2,556,840)
Invest Inc.	Investment Earnings								(11,400)	(11,400)
Invest Inc. Total									(11,400)	(11,400)
Metrics Revenue Type	Visits								(191,849)	(191,849)
	METRIC CONTRA CLEARING								191,849	191,849
Revenue Total		(22,500)	(22,500)		(16,280)	(33,060)		(80,000)	(3,017,790)	(3,192,130)
Expense										
Wages	Regular Earnings	-	-	255,305			415,138	278,668	15,266	964,377
	Other Earnings	-	-	3,542			8,655	4,605	-	16,802
	Salary Savings from Vacant Positions								(12,319)	(12,319)
Wages Total		-	-	258,847			423,793	283,273	2,947	968,860
Benefits	Taxes	-	-	19,879			32,978	22,025	1,221	76,103
	Retirement Fringe Ben			4,129			32,014	19,830	2,647	58,620
	Medical Fringe Ben			7,357			36,466	21,606	2,984	68,412
	Dental Fringe Ben			524			2,414	1,450	182	4,570
	Vision Fringe Ben			65			278	175	22	540
	Life Ins Fringe Ben			48			344	224	24	640
	Disability Fringe Ben			109			923	580	78	1,690
	Unemployment Fringe Ben			3,888			6,469	4,330	242	14,929
	Work Comp Fringe Ben			6,482			10,611	7,079	968	25,140
Benefits Total		-	-	42,481			122,496	77,299	8,369	250,645
Professional Services	Legal								12,000	12,000
	Audit								5,850	5,850
Professional Services Total									17,850	17,850
Services & Supplies	Banking Fees & Processing	-	-						22,915	22,915
	Computer & IT Small Equip			2,500						2,500
	Computer License & Fees						1,927		1,260	3,187
	Contractual Services						10,136		120	10,256
	Dues & Subscriptions						586			586

Fund	390 - Beach	IB F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	Grand Total
	Account Description	38	39	710	750	760	780	850	990	
		530	530							
Services & Supplies	Employee Recruit & Retain			1,000			1,600	1,200		3,800
	Operating	-	-	4,945			51,390	22,450	9,000	87,785
	Fuel						10,090		660	10,750
	Chemical	-	-					15,004		15,004
	Uniforms	-	-	3,150			5,000	3,000		11,150
	Small Equipment	1,500	1,500				1,403	735	-	5,138
	Permits & Fees	1,160	1,160		965	940		2,250	16,000	22,475
	Rental & Lease						27,946		16,980	44,926
	Repairs & Maintenance								84,000	84,000
	R& M General			1,800			29,660		2,100	33,560
	R&M Preventative						2,625			2,625
	Snow Removal						4,200			4,200
	Fleet Maintenance Services						69,032		7,136	76,168
	ENGINEERING Services								6,390	6,390
	BLDGS Maintenance Services	16,265	15,615						97,695	129,575
	Security	320	420						1,380	2,120
	Training & Education			800			2,600	2,000		5,400
	Travel & Conferences			2,500			4,400			6,900
Services & Supplies Total		19,245	18,695	16,695	965	940	222,594	46,639	265,636	591,409
Insurance	General Liability								41,300	41,300
Insurance Total									41,300	41,300
Utilities	Electricity	600	600						13,100	14,300
	Heating	950	4,310						8,000	13,260
	Water & Sewer								43,550	43,550
	Trash						39,395			39,395
	Telephone						12,495	88	5,729	18,312
Utilities Total		1,550	4,910				51,890	88	70,379	128,817
Central Services Cost	Central Services Allocation Cs								141,194	141,194
Central Services Cost Total									141,194	141,194
Capital Expend.	Capital Improvements								485,000	485,000
Capital Expend. Total									485,000	485,000
Debt Service	Principal								6,295	6,295
	Interest								70	70
Debt Service Total									6,365	6,365
Expense Total		20,795	23,605	318,023	965	940	820,773	407,299	1,039,040	2,631,439
Grand Total		(1,705)	1,105	318,023	(15,315)	(32,120)	820,773	327,299	(1,978,750)	(560,691)

Fund	400 - Internal Services	Fleet Golf			Engineering			Buildings		
		Equipment Maintenance	Equipment Maintenance	Ski Equipment Maintenance				Building Maintenance		
Row Labels	Account Description	51 900	910	920	51 Total	52 930	52 Total	53 940	53 Total	Grand Total
Revenue										
Interfund	Interfund Services Operations	(662,644)	(474,254)	(326,752)	(1,463,650)	(152,847)	(152,847)	(984,646)	(984,646)	(2,601,143)
	Interfund Services CIP					(865,960)	(865,960)	-	-	(865,960)
Interfund Total		(662,644)	(474,254)	(326,752)	(1,463,650)	(1,018,807)	(1,018,807)	(984,646)	(984,646)	(3,467,103)
Invest Inc.	Investment Earnings	(108)			(108)	(216)	(216)	780	780	456
Invest Inc. Total		(108)			(108)	(216)	(216)	780	780	456
Revenue Total		(662,752)	(474,254)	(326,752)	(1,463,758)	(1,019,023)	(1,019,023)	(983,866)	(983,866)	(3,466,647)
Expense										
Wages	Regular Earnings	643,825			643,825	641,900	641,900	344,382	344,382	1,630,107
	Other Earnings	11,530			11,530	966	966	2,540	2,540	15,036
	Salary Savings from Vacant Positions	(9,980)			(9,980)	(9,341)	(9,341)	(5,330)	(5,330)	(24,651)
Wages Total		645,375			645,375	633,525	633,525	341,592	341,592	1,620,492
Benefits	Taxes	52,354			52,354	51,587	51,587	27,601	27,601	131,542
	Retirement Fringe Ben	116,103			116,103	110,717	110,717	60,018	60,018	286,838
	Medical Fringe Ben	132,935			132,935	90,823	90,823	75,799	75,799	299,557
	Dental Fringe Ben	9,180			9,180	6,757	6,757	5,559	5,559	21,496
	Vision Fringe Ben	980			980	750	750	621	621	2,351
	Life Ins Fringe Ben	1,221			1,221	1,192	1,192	651	651	3,064
	Disability Fringe Ben	3,250			3,250	3,183	3,183	1,718	1,718	8,151
	Unemployment Fringe Ben	10,269			10,269	10,122	10,122	5,420	5,420	25,811
	Work Comp Fringe Ben	16,378			16,378	16,073	16,073	8,673	8,673	41,124
Benefits Total		342,669			342,669	291,205	291,205	186,061	186,061	819,935
Professional Services	Professional Consultants					15,000	15,000			15,000
Professional Services Total						15,000	15,000			15,000
Services & Supplies	Advertising - Paid	-			-	1,575	1,575			1,575
	Computer & IT Small Equip					4,000	4,000			4,000
	Computer License & Fees	1,260	1,050	1,050	3,360	19,425	19,425			22,785
	Contractual Services	53,000	24,900	59,000	136,900	4,410	4,410			141,310
	Dues & Subscriptions					1,600	1,600			1,600
	Employee Recruit & Retain	700	500	400	1,600	1,100	1,100	950	950	3,650
	Office Supplies	600	300	400	1,300	745	745	-	-	2,045
	Operating	2,400	1,900	1,800	6,100	7,500	7,500	4,200	4,200	17,800
	Fuel	-			-	1,920	1,920	8,820	8,820	10,740
	Uniforms	2,200	1,200	600	4,000	1,100	1,100	3,150	3,150	8,250
	Tools	1,400	1,200	1,200	3,800			1,260	1,260	5,060
	Postage					960	960			960
	Repair Parts	106,000	88,000	103,500	297,500					297,500
	R& M General	3,800	2,900	1,950	8,650					8,650
	R&M Preventative							187,285	187,285	187,285
	R&M Corrective							194,150	194,150	194,150

Fund	400 - Internal Services	Fleet Golf			Engineering			Buildings		
		Equipment Maintenance	Equipment Maintenance	Ski Equipment Maintenance				Building Maintenance		
Row Labels	Account Description	51 900	910	920	51 Total	52 930	52 Total	53 940	53 Total	Grand Total
Services & Supplies	Fleet Maintenance Services					6,626	6,626	27,576	27,576	34,202
	Training & Education	900	1,000	450	2,350	9,000	9,000	1,500	1,500	12,850
	Travel & Conferences	2,000			2,000	2,500	2,500	1,000	1,000	5,500
Services & Supplies Total		174,260	122,950	170,350	467,560	62,461	62,461	429,891	429,891	959,912
Insurance	General Liability	5,900			5,900	4,400	4,400	6,300	6,300	16,600
Insurance Total		5,900			5,900	4,400	4,400	6,300	6,300	16,600
Utilities	Telephone	1,005	754	50	1,809	2,936	2,936	5,165	5,165	9,910
Utilities Total		1,005	754	50	1,809	2,936	2,936	5,165	5,165	9,910
Expense Total		1,169,209	123,704	170,400	1,463,313	1,009,527	1,009,527	969,009	969,009	3,441,849
Grand Total		506,457	(350,550)	(156,352)	(445)	(9,496)	(9,496)	(14,857)	(14,857)	(24,798)

APPENDIX C

FY2022-23 FINAL BUDGET

RATES & CHARGES

RATES & CHARGES

Establishing Rates and Charges for service is an essential part of the annual budget process. Each major venue considers its products and services, costs associated with delivery, and the customer types for these transactions. They are applied to units of service to become part of the revenues and sources.

The District approaches rates with the understanding that parcel owners as the facility fee payers, deserve and should get preferred pricing and when practical preferred access to venues. IVGID issues picture passes and punch cards to the parcel owners. Therefore Key Rates identify when a Picture Pass Holder has preferred pricing. By contrast, a Punch Card can potentially buy down a rate from the non-pass holder amount to that of a pass holder.

At their meeting of March 1, 2022, the Board of Trustees approved a formal pricing policy for Community Services and Beach products and services. The goal of the pricing policy is to ensure full cost-recovery for non-resident pricing, and establish a consistent framework for discounted pricing provided to Picture Pass Holders and their guests.

The Board also took formal action to approve “key rates” for the District’s Golf venues, Facility Rentals/Special Events and Diamond Peak resident season passes. These approved rates for the 2022-2023 seasons are included in this section.

In addition, the Board has given staff the authority set rates and charges for other programs and services, as well as to make “yield management” and “dynamic pricing” decisions which will allow price adjustments at any time to encourage utilization of our venues or realize the appropriate value of a service. Staff makes operational decisions throughout the year that modify pricing for products and services.

These rates and charges are not intended to be all inclusive for each price, line item or transaction. Nor are they necessarily going to be restated as changes are made throughout the fiscal year. Rather, they are presented as an indication of the intention at the point of adopting the budget each May.

IVGID Championship Golf Course

Championship Course - 2022 Daily Rates

Non-Picture Pass								
	TIME OF DAY							
	Open - 2 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)*	Mon-Thu	Fri-Sun (& holidays)*	Mon-Thu	Fri-Sun (& holidays)*	Mon-Thu	Fri-Sun (& holidays)*
Open - June 12	\$135	\$157	\$85	\$100	\$63	\$69	\$47	\$53
June 13 - Sept 25	\$209	\$229	\$147	\$158	\$99	\$110	\$63	\$79
Sept 26 - Closing	\$152	\$173	\$105	\$126	\$63	\$68	\$47	\$53
all rates include shared cart								

* Holiday pricing for Non-Residents based on availability/demand

Picture Pass Holder								
	TIME OF DAY							
	Open - 2 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
Open - June 12	\$69	\$80	\$43	\$54	\$32	\$37	\$24	\$27
June 13 - Sept 25	\$96	\$101	\$70	\$80	\$48	\$59	\$32	\$40
Sept 26 - Closing	\$69	\$80	\$48	\$59	\$32	\$37	\$24	\$27
all rates include shared cart								

GUEST (1/2 way between Resident and Non-Resident)								
	TIME OF DAY							
	Open - 12 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		After 5:30 (Super Twilight 9-Holes)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
Open - June 12	\$104	\$122	\$75	\$90	\$48	\$53	\$36	\$47
June 13 - Sept 25	\$154	\$168	\$110	\$120	\$75	\$86	\$48	\$60
Sept 26 - Closing	\$112	\$128	\$78	\$94	\$46	\$51	\$36	\$41
all rates include shared cart								

Non-Profit / Res. 1701 (Championship Course) rate - \$4,290

Holidays: Memorial Day - Mon. May 30th
 Holidays: July 4th- M/Tu/W/Th July 4th-7th | Labor Day- Mon. Sept. 5th
 Holidays: None

IVGID Mountain Golf Course

Mountain Course - 2022 Daily Rates

18 HOLES	9 HOLES
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NON- Picture Pass

	Time of Day							Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)			Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)		Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$54	\$59	\$43	\$59	\$43	\$48	Open - June 12	\$36	\$40	\$31	\$36	\$22	\$29
June 13 - Sept 15	\$75	\$80	\$69	\$75	\$48	\$54	June 13 - Sept 15	\$45	\$49	\$40	\$45	\$28	\$34
Sept 16 - Closing	\$59	\$64	\$54	\$59	\$43	\$48	Sept 16 - Closing	\$36	\$40	\$31	\$34	\$22	\$29
<i>all rates include shared cart</i>						<i>all rates include shared cart</i>							

Picture Pass Holder

	Time of Day							Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)			Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)		Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$39	\$44	\$35	\$40	\$22	\$26	Open - June 12	\$26	\$28	\$21	\$26	\$14	\$17
June 13 - Sept 15	\$47	\$51	\$47	\$51	\$28	\$31	June 13 - Sept 15	\$32	\$35	\$27	\$32	\$17	\$20
Sept 16 - Closing	\$39	\$44	\$35	\$40	\$22	\$26	Sept 16 - Closing	\$26	\$28	\$21	\$26	\$14	\$17
<i>all rates include shared cart</i>						<i>all rates include shared cart</i>							

GUEST (1/2 way between Resident and Non-Resident)

	Time of Day							Time of Day					
	Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)			Open - 2 (Prime Time)		2-4 (Mid-Day)		After 4 (Twilight)	
	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)		Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)	Mon-Thu	Fri-Sun (&)
Open - June 12	\$46	\$51	\$37	\$42	\$21	\$24	Open - June 13	\$29	\$31	\$25	\$29	\$13	\$16
June 13 - Sept 15	\$57	\$61	\$49	\$55	\$27	\$30	June 14 - Sept 14	\$37	\$40	\$32	\$37	\$17	\$20
Sept 16 - Closing	\$46	\$51	\$37	\$42	\$21	\$24	Sept 15 - Closing	\$29	\$31	\$25	\$29	\$13	\$16
<i>all rates include shared cart</i>						<i>all rates include shared cart</i>							

Non-Profit / Res. 1701 (Mountain Course) rate - \$2,310

Holidays: Memorial Day - Mon. May 30th
 Holidays: July 4th- M/Tu/W/Th July 4th-7th | Labor Day- Mon. Sept. 5th
 Holidays: None

Golf Courses at Incline Village

2022 Resident Play Passes

BOTH COURSES			
	2022 Rates	2021 Rates	
UNLIMITED All You Can Play Season Pass - Individual	\$3,260.00	\$2,830.00	> Includes Free Bag Storage
UNLIMITED All You Can Play Season Pass - Couples	\$5,258.00	\$4,563.00	
<i>*Couple is two married people or domestic partners living together in the same household as a family unit</i>			
UNLIMITED Junior Pass	\$300	\$263	> Walking Only, Up to age 17, Stand By Only
UNLIMITED College Pass	\$475	\$420	> Walking Only, Up to age 26, Currently Enrolled in College, Stand By Only
CHAMPIONSHIP COURSE			
	2022 Rates	2021 Rates	
10 Play Pass	\$831.00	\$832.00	
20 Play Pass	\$1,500.00	\$1,502.00	
LIMITED All You Can Play Season Pass - Individual	\$2,596.00	\$2,253.00	> Open - June 12 & Sept. 26 - Closing = Unlimited Play Any Day/Any Time > June 13-Sept. 25 = Monday - Thursday Any Day/Any Time & Friday - Sunday After 2pm Only > Includes Free Bag Storage
LIMITED All You Can Play Season Pass - Couples	\$4,060.00	\$3,523.00	
<i>*Couple is two married people or domestic partners living together in the same household as a family unit</i>			
PM All You Can Play Season Pass - Individual	\$1,270.00	\$1,155.00	> Open - June 12 & Sept. 26 - Close = Unlimited Play AFTER 12pm > June 13-Sept. 25 = Unlimited Play AFTER 2pm > If playing within Restricted times above = Applicable daily greens fee apply
MOUNTAIN COURSE			
	2022 Rates	2021 Rates	
10 Play Pass	\$405.00	\$405.00	
10 Play - 9 holes (NEW)	\$270.00		
UNLIMITED All You Can Play Season Pass - Individual	\$865.00	\$751.00	
UNLIMITED All You Can Play Season Pass - Couples	\$1,331.00	\$1,155.00	
<i>*Couple is two married people or domestic partners living together in the same household as a family unit</i>			
PM All You Can Play Season Pass - Individual	\$600.00	\$520.00	> Unlimited Play AFTER 2pm All Season > If playing within Restricted times above = Applicable daily greens fee apply
UNLIMITED Junior Pass	\$180	\$158.00	> Walking Only, Up to age 17, Stand By Only

Diamond Peak Ski Resort

Rates 2022-2023 Season

DAILY LIFT TICKETS			
Picture Pass Holder Lift Tickets			
Adult (24-64)	Value	Weekend	Peak
Adult (24-64)	\$25	\$25	\$35
Youth (13-23 & Senior (65-69)	\$20	\$20	\$30
Child (7-12) & Super Senior (70-79)	\$15	\$15	\$20
6 & Under / 80+	Free	Free	Free
Beginner	\$18	\$18	\$28
Non-Picture Pass Holder Lift Tickets			
Adult (24-64)	\$130	\$145	\$155
Youth (13-23 & Senior (65-69)	\$110	\$125	\$139
Child (7-12) & Super Senior (70-79)	\$60	\$70	\$80
6 & Under / 80+	Free	Free	Free
Beginner	\$69	\$79	\$99
SEASON PASSES			
	Tier 1	Tier 2	Tier 3
	3/18 - 4/30	5/1 - 10/31	11/1 -
Picture Pass Holder Full Pass			
Adult (24-64)	\$289	\$319	\$349
Youth (13-23)	\$139	\$159	\$189
Child (7-12) &	\$109	\$129	\$149
Senior (65-69)	\$109	\$129	\$149
Super Senior (70-79)	\$29	\$39	\$49
6 & Under / 80+	Free	Free	Free
Picture Pass Holder Midweek Pass			
Adult (24-64)	\$219	\$249	\$299
Youth (13-23)	\$109	\$129	\$149
Senior (65-69)	\$89	\$99	\$119
Super Senior (70-79)	\$20	\$30	\$40
6 & Under / 80+	Free	Free	Free
Non-Picture Pass Holder Full Pass			
Adult (24-64)	\$444	\$499	TBD
Youth (13-23 &	\$344	\$419	TBD
Child (7-12) &	\$204	\$234	TBD
Senior (65-69)	\$414	\$439	TBD
Super Senior (70-79)	\$164	\$179	TBD
6 & Under / 80+	Free	Free	Free
SKI & SNOWBOARD LESSONS			
Ski and Ride Center Lessons			
All Day Sierra Scout Lesson Package	Value	Weekend	Peak
All Day Sierra Scout Lesson Package	\$250	\$265	\$285
Sierra Scout Lesson Package	\$130	\$145	\$160
Sierra Scout Lesson only	\$95	\$100	\$115
Adult Group Lesson Package	\$130	\$145	\$160
Adult Group Lesson Only	\$95	\$100	\$115
Private Lesson 1 hour	\$185	\$210	\$240
Child Ski Center Lessons			
Sierra Sliders All Day Lesson Package	\$275	\$285	\$305
Sierra Sliders Lesson Package	\$140	\$150	\$175
Sierra Sliders Private Lesson 1 hour	\$185	\$210	\$240
EQUIPMENT RENTALS			
Ski and Snowboard Equipment Rentals			
Adult Package (24-64)	Value	Weekend	Peak
Adult Package (24-64)	\$55	\$60	\$70
Youth Package (13-23)	\$50	\$55	\$65
Senior Package (65+)	\$50	\$55	\$65
Child Package (12 and under)	\$45	\$50	\$60
Demos	\$75	\$80	\$90

Current rates excluding Season Passes may be adjusted to market rate prior to the Ski 2022/23 season

**THE CHATEAU BANQUET FACILITIES
2022**

June – October Venue Rates	Non-PPH Rate	Proposed Rate	PPH Rate	Proposed Rate
Saturday	\$7,990	\$8,990	\$5,993	\$6,745
Friday & Sunday	\$5,720	\$6,490	\$4,060	\$4,870
Monday-Thursday	\$3,505	\$4,990	\$2,630	\$3,745
November & May Venue Rates				
Saturday		\$6,990		\$5,245
Friday & Sunday		\$5,490		\$4,118
Monday-Thursday		\$3,990		\$2,995
December – April Venue Rates				
Saturday	\$5,360	\$5,490	\$4,020	\$4,118
Friday & Sunday	\$3,715	\$4,490	\$2,790	\$3,370
Monday-Thursday	\$2,345	\$3,490	\$1,760	\$2,620

**ASPEN GROVE BANQUET FACILITIES
2022**

June – September	Non-PPH Rate	Proposed Rate	PPH Rate	Proposed Rate
Saturday	\$3,635	\$5,000	\$2,725	\$3,750
Friday & Sunday	\$2,400	\$4,000	\$1,800	\$3,000
Monday-Thursday	\$1,325	\$3,000	\$1,020	\$2,250

HOURLY RATES & 1701 APPLICABLE RATE

(The below rates do not apply to weddings. These rates are not publically published)

CHATEAU

Chateau venue rental fee starts at \$500. Hourly rates are priced per hour, per 1/3 of the ballroom apply. Outside Food & Beverage not permitted.
Guest counts above 75 will require 2/3 ballroom. Minimum guest counts

June – October Hourly Venue Rates	Non-PPH Rate	PPH Rate
Saturday – not applicable		
Friday & Sunday	\$360	\$270
Monday-Thursday	\$275	\$208
November & May Venue Rates		
Saturday	\$390	\$295
Friday & Sunday	\$305	\$230
Monday-Thursday	\$220	\$170
December – April Venue Rates		
Saturday	\$305	\$230
Friday & Sunday	\$250	\$190
Monday-Thursday	\$195	\$145

IVGID TENNIS & PICKLEBALL

Rates - 2022 Season

Facility/Venue	Fee	w/IVGID
Tennis		
Ball Machine Pass	\$145.00	\$115.00
80+ or Child (U/12) Tennis/Pickleball Pass	Free	Free
Adult Pass Full Season	\$525.00	\$420.00
Senior Pass Full Season	\$450.00	\$365.00
Junior Pass Full Season	\$295.00	\$235.00
Family Pass Full Season	N/A	\$1,075.00
Afternoon Pass	\$180.00	\$145.00
Monthly Court Fee (AM)	\$190.00	\$150.00
Monthly Court Fee (PM)	\$65.00	\$50.00
Daily Court Fee (AM)	\$17.00	\$15.00
Daily Court Fee (PM)	\$9.00	\$7.00
Tennis/Pickleball Lessons	\$70.00-\$110.00	\$70.00-\$110.00
Pickleball Memberships		
Adult Pickleball Pass Full Season	\$250.00	\$190.00
Senior Pickleball Pass Full Season	\$215.00	\$170.00
Junior Pickleball Pass Full Season	\$170.00	\$100.00
Monthly Court Fee	\$100.00	\$65.00
Daily Court Fee	\$11.00	\$7.00

IVGID Facility/Venue

Rates - 2022 Season

Facility/Venue	Fee	w/IVGID
All Beaches		
PP Access		Included in Rec Fee
Adult	N/A	\$16.00
Child	N/A	\$8.00
Boat Launch		
Daily Launch	N/A	\$25.00
Season Pass	N/A	\$250.00
Ballfields		
Daily Fee	\$475.00	\$350.00
Hourly	\$75.00	\$50.00
Non Profit	\$225.00	\$225.00

IVGID Recreation Center

Rates (2022-2023)

Recreation Center	Fee	w/IVGID
1 month Single	\$116.00	\$86.00
1 month Single Senior	\$110.00	\$83.00
1 month Couple	\$181.00	\$138.00
1 month Senior Couple	\$176.00	\$132.00
1 month Family	\$215.00	\$160.00
1 month Student	\$71.00	\$53.00
1 week Single	\$54.00	\$41.00
1 week Single Senior	\$44.00	\$35.00
1 week Couple	\$89.00	\$68.00
1 week Couple Senior	\$74.00	\$58.00
1 week Family	\$107.00	\$79.00
1 week Student	\$30.00	\$23.00
Adult Daily	\$18.00	\$14.00
Senior Daily	\$15.00	\$12.00
Annual Single	\$723.00	\$543.00
Annual Couple	\$1,195.00	\$897.00
Annual Sr. Single	\$689.00	\$506.00
Annual Sr Couple	\$1,031.00	\$791.00
Family	\$1,423.00	\$1,067.00
Student	\$408.00	\$307.00
On Going Monthly Single	\$71.00	\$51.00
On Going Monthly Couple	\$118.00	\$87.00
On Going Monthly Sr. Single	\$61.00	\$45.00
On Going Monthly Sr. Couple	\$102.00	\$76.00
On Going Monthly Family	\$134.00	\$101.00
On Going Monthly Student	\$42.00	\$31.00
6 month Single	\$385.00	\$289.00
6 month Couple	\$636.00	\$476.00
6 month Sr. Single	\$352.00	\$264.00
6 month Sr Couple	\$552.00	\$415.00
6 month Family	\$725.00	\$543.00
6 month Student	\$227.00	\$170.00
3 month Single	\$274.00	\$205.00
3 month Couple	\$455.00	\$341.00
3 month Sr. Single	\$265.00	\$198.00
3 month Sr Couple	\$426.00	\$319.00
3 month Family	\$521.00	\$392.00
3 month Student	\$208.00	\$156.00
Massage	Fee	w/IVGID
1 hour	\$90.00	\$90.00
1.5 hour	\$135.00	\$135.00
Personal Training		
Basic	\$65.00	\$65.00
Specialty	\$85.00	\$85.00