

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: FY2023-24 Budget Workshop #1

DATE: January 25, 2023

Introduction

To ensure Board input and direction throughout the budget process, a series of budget workshops are planned to review initial baseline budget assumptions and resulting revenue and expenditure estimates (January), updated to the Capital budget and multi-year capital plan (February) and preview budget recommendations to be included in the Tentative Budget (March). Following submittal of the Tentative Budget in mid-April, additional refinements of the District's FY2023/24 budget will inform the Final Budget to be presented for Board action in May.

Tonight's Budget Workshop #1 has been prepared to review:

- Board-approved policies, practices and ordinances related to the development of the District's budget
- Assumptions used to develop the FY2023-24 Baseline Budget, and
- Discuss and provide feedback to staff on development of departmental and venue operating budgets,

A second budget workshop is scheduled for February 22 to:

- Continue discussion of departmental and venue operating budgets
- Review initial update of the District's Multi-Year Capital Improvement Plan, and
- Discuss preliminary FY2023-24 Facility Fees and allocations.

A third workshop is planned for mid-March for the Board to review a Preliminary FY2023-24 budget, to include the General Manager's budget recommendations, informed by Board feedback through the first two workshops.

Based on feedback provided at the mid-March workshop, the Tentative Budget is scheduled to be presented to the Board on April 12th, with the Final Budget scheduled for adoption on May 10th.

Tonight's Budget Workshop represents an initial discussion at the early stages of the budget development process, and is designed to ensure Board input and feedback as staff works to develop budget recommendations over the next two months.

Management anticipates the following as areas of primary focus in developing the FY2023/24 budget:

- Compliance with applicable Board Policies/Practices
- Align budget with Strategic Plan, Board priorities and key budget initiatives
- Refinement of budget assumptions used to develop initial baseline revenue and expenditure estimates.
- Review of service level expectations across District venues to inform funding requirements
- Review and update of methodology for allocation of indirect costs (internal services and central services overhead)
- Update to rates and charges to meet applicable cost-recovery targets
- Update of the District's multi-year capital plan:
 - Board Priority Projects
 - Capital Improvements (CIP) versus operating expenses (repairs and maintenance)
 - Alignment of capital budget to internal capacity / bandwidth; reduce historical level of carry-forward appropriations
 - Financing plan(s) to support updated capital plan

Board feedback is also sought on budget priorities to be addressed within each specific departmental and venue operating budget, including (but not limited to):

- Program offering and baseline service levels
- Appropriate staffing levels required to meet service level expectations
- Recruitment and retention of staff
- Adequate funding to support operating and maintenance of District facilities
- Expectations for rate-setting to meet cost-recovery targets, consistent with Board-Approved Pricing Policy and Cost-recovery Pyramid

District managers will be presenting information specific to the budgets within their departments and venue purview, and will focus on those areas where Board feedback is most helpful in informing development of each individual budget.

The Board is being provided with Budget Workshop materials that are intended to be used as reference documents throughout the entire budget process. This includes information related to each of the topics included in the outline for the planned budget workshop sessions.

While staff does not intend to review the entirety of the background materials, the information may be useful in informing the discussion of topics to be covered in the workshops. This material is expected to be updated as we move through the budget development process, and additional information may be provided, as requested by the Board, to help guide future discussions and inform direction to staff.

**PROPOSED OUTLINE
FY2023/24 BUDGET WORKSHOPS**

BUDGET WORKSHOP #1 – January 25th

Part I – District-wide

- Budget Development Calendar
- Review of Board Policies – Budgeting and Fiscal Management
 - Budgeting For Results and Outcomes (Policy 5.1.0)
 - Central Services Cost Allocation Methodology (Policy 18.1.0)
 - Pricing for Products and Services (Practice 6.2.0)
 - Appropriate Level of Fund Balance (Policy 7.1.0)
 - Multi-Year Capital Planning / Capital Project Budgeting (Policies 12.1.0, 13.1.0)
- District-wide Baseline Budget Assumptions
 - Revenues
 - Charges for Services
 - Facility Fees
 - Expenditures
 - Personnel
 - Non-Personnel
 - Capital Plan
 - Debt

PART II - Baseline Staffing / Budgets / Service-Levels / Baseline Five-Year Forecasts

- General Fund – Administration (Fund 100)
 - Central Services Cost Allocation Plan
- Utility Fund – Public Works (Fund 200)
- Community Services Venues (Fund 300)
 - Golf (Fund 320)
 - Championship Course
 - Mountain Course
 - Facilities / Special Events (Fund 330)
 - Ski (Fund 340)
 - Recreation (Fund 350/360)
 - Parks (Fund 370)
 - Tennis (Fund 380)
- Beaches (Fund 390)

PART III – Indirect Charges

- Internal Services
 - Fleet (Fund 410)
 - Engineering (Fund 420)
 - Building Maintenance (Fund 430)

BUDGET WORKSHOP #2 – February 22nd

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
- District-wide Capital Improvement Plan Update
 - Board Priority Projects
 - FY 2023/24 CIP Budget
 - 10-Year Capital Plan
 - Financing Plan Discussion
- Venue-Specific Capital Plan
 - Major Projects
 - Recurring Capital Programs
 - Fleet Replacement Plan
- Facility Fee – FY2023/24 Rates & Budget Allocation

BUDGET WORKSHOP #3 – March (TBD)

- Updates to Venue Operating Budgets
- Updates to Capital Improvement Plan / CIP Budget
- Finalize Facility Fee / Rec Roll

Approval of TENTATIVE Budget – April 12th

Approval of FINAL Budget – May 10th

2023/24 BUDGET CALENDAR						
Date	Current (FY22/23) Budget	Rate-Setting Process: Pricing / Utilities / Rec Roll	Program / Venue Review	Capital Budget	Board of Trustees Calendar	State of Nevada - DOT
NOV	FY2022/23 1st Quarter Budget Report				FY2022/23 1st Quarter Budget Report	
DEC			Program / Venue Baseline	Review Schedule and Timing of CIP Project Phases Initialize Ten-Year CIP		
JAN	Mid-Year Projections Mid-Year Budget Adjust.	FY2023-24 Key Rates & Cost-Recovery Pyramid Initialize Update to Utility Rate Model	Baseline Budget Review Budget Requests Budget Modifications	Draft #1 of Ten-Year CIP	BOARD BUDGET WORKSHOP #1 Budget Assumptions Program & Venue Baseline Financials / Service Levels Facility Fee Assumptions	
FEB	FY22/23 Mid-Year Report Board of Trustees	Preliminary Recommendation - Utility Rates	GM Budget Decisions Finalize Venue / Program Budget	Draft #2 - Ten-Year CIP	FY22/23 Mid-Year Report Set May Public Hearing Dates BOARD BUDGET WORKSHOP #2 Venue Budgets Prelim CIP Updates Prelim 23/24 Fac Fees	
MAR		Proposed Key Rates (Golf / Ski) Prelim Rec Roll			BOARD BUDGET WORKSHOP #3 Capital Improvement Plan Update FINAL Fac Fees	
APR	Review / Update FY22/23 Year-End projections	Approval of Utility Rates			BOT Approval: FY2023/24 Tentative Budget	Tentative Budget Filed April 15, 2022
MAY	FY2022/23 3rd Quarter Budget Report	Preparation of Final Rec Roll			Public Hearings: FY2023/24 Rec Roll & FY2023/24 Annual Budget BOT Approval: FINAL FY2023/24 Budget Submit: State of Nevada	
JUNE		Final Rec Roll Submitted to Washoe County		Finalize Five-Year CIP Update		Final Approved Budget Form 4404LGF Filed June 1, 2022
Q1					Annual Statement of Indebtedness Report / 5-Year Capital Improvement Plan	Forms 4410LGF & Forms 4411LGF Filed August 1, 2022
Q2	FY2023/24 Q1 Budget Report (November)				FY2023/24 Q1 Budget Report (November)	
Q3	FY2023/24 Mid-Year Budget Report (February)				FY2023/24 Mid-Year Budget Report (February)	
Q4						

**BOARD APPROVED
ORDINANCES, POLICIES, PRACTICES,
AND RESOLUTIONS**

BUDGET AND FISCAL MANAGEMENT

Ordinances, Policies, Practices, and Resolutions

The Board of Trustees has the statutory authority and responsibility to make the final decisions for the District. Much of this is accomplished by Ordinances, Policies and Practice Statements, and Policy Resolutions. The purpose for the ordinances, policies and practice statements, and policy resolutions is to establish guidance for decision making, develop approaches to achieve Long Range Principles, develop a budget consistent with approaches to the best use of public funds, and evaluate performance and make adjustments.

Ordinances set District rates, rules and regulations as they apply to the operations of the District and service charges to the District's customers. Currently there are four active ordinances; they are as follows:

- Ordinance 1 - An Ordinance Establishing Regulating Solid Waste Matter and the Collection, Removal and Disposal thereof.

This ordinance outlines the process of how solid waste rates are updated and determined each year, as well as, how service is provided by our Utility Fund. The District has entered into a Franchise Agreement with a third party to provide this service. The franchise agreement provides for an annual increase based on predetermined parameters.

- Ordinance 2 – An Ordinance Establishing Rules and Regulations for Sewer Service by the Incline Village General Improvement District:

This ordinance outlines the process of how sewer rates are determined each year, as well as, how service is provided within by our Utility Fund. Note: Actual rates charged for sewer services are established annually and approved by the Board via a resolution.

- Ordinance 4 – Rules and Regulations for Water Service by the Incline Village General Improvement District.

This ordinance outlines the how water rates are determined each year and how service is provided within our Utility Fund. Note: Actual rates charged for water services are established annually and approved by the Board via a resolution.

- Ordinance 7 – An Ordinance Establishing Rate Rules and Regulations for Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.

This ordinance addresses fees and charges for the District's recreational business-type activities; such as, our beaches, golf, ski, parks, and other recreational venues. This ordinance outlines fee structures and application of such fees on the users.

Board Policy and Practices represent best business practices as they apply to the District. A policy statement is set by the Board of Trustees, as the highest authorization level. A Board Policy statement is broad and sweeping, and provides for sound financial and management practices. A Board Practice statement provides a framework for the procedures for the execution of the higher level Policy statement.

The following is a summary of current Board Policy and Practice Statements related to Fiscal Management of the District. The District will continue to review and update Board Policies and Practices on an as-needed basis.

- Policy 1.1.0 Strategic Planning: This policy recognizes the importance of strategic planning as a basis to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending, broad organizational goals and sets key steps to execution. The District's Strategic Plan is organized around a list of Long-Range Principles, strategic objectives and budgeted initiatives. The Board-approved Strategic Plan is updated every two years, with semi-annual progress reports documenting progress made in completing "budgeted initiatives" and achieving long-range objectives. planning.
- Policy 4.1.0 Performance Measurement for Decision Making: This policy states that program and service performance measures will be developed and used as an important component of long term financial planning and decision making. It is linked to the budgeting and performance measures as an integral part of the budget process. The expectation is that meaningful performance measures are produced and expanded as indentified.
- Policy 5.1.0 Budgeting for Results and Outcomes: This policy establishes parameters to achieve the objective of integrating performance into the budgetary process.
- Policy 6.1.0 Adoption of Financial Practices: This policy establishes that the District will maintain the following practices: 1) financial planning as it pertains to a balanced budget, long-range planning, and asset inventory; 2) revenue, and expenditure as it pertains to revenue diversification, fees and charges for services, use of one-time revenue and use of unpredictable revenues; 3) expenditures for debt capacity, issuance and management of debt service, reserve or stabilization accounts, and operating and capital expenditure accountability.
 - Practice 6.2.0 Pricing Policy for Community Services. This practice was developed and approved for the 2022/23 fiscal year to provide specific guidelines for the setting of Rates and Charges related to access to and use of the District's Community Services venues and programs.

- Policy 7.1.0 Appropriate Level of Fund Balance: This policy establishes target levels of fund balance (reserves) that should be maintained in each of the District's major funds, and includes reserves levels appropriate for operations, capital and debt service. This policy was updated for the 2022/2023 fiscal year.
- Policy 8.1.0 Capitalization of Fixed Assets: This policy establishes capitalization thresholds and criteria for the purpose of tracking and reporting of the District's capital assets. This policy has been updated for the 2022/23 fiscal year, and consolidated prior Policy 8.1.0, 9.1.0, and Practice 9.2.0.
- Policy 10.1.0 Use of Local Government Investment Pools: This policy outlines items for consideration when using Local Government Investment Pools (LGIPs); such as, the investment eligible under governing laws and that the District fully understands the investment objectives, legal structure and operating procedures of the investment pool before placing any money in the pool.
- Policy 11.1.0 Investment Management: This policy addresses that the District properly managing the risk in its portfolios to achieve investment objectives and comply with investment constraints.
 - Practice 11.2.0 Investment Management: (Relevant Policies: 10.1.0 Use of Local Government Investment Pools and 11.1.0 Investment Management): This practice outlines the District's ability to invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.
- Policy 12.1.0 Multi-Year Capital Planning: The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets. It is the District's opinion that a prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. The capital plan should cover a period of at least five years, preferably ten or more. This is accomplished by identifying needs, determining costs, prioritizing capital requests, and developing financing strategies. Currently, the District has taken the multi-year capital planning to twenty years. See Capital Budget Section for a detailed write up on the planning process.
- Policy 13.1.0 Capital Project Budgeting: This policy insures that the District prepares and adopts a formal capital budget as part of their annual budget process. The capital budget is directly linked to, and flows from the Multi-Year Capital Improvement Plan. The capital budget is adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a

separate capital budget. It will comply with all state and local legal requirements by preparing and adopting a capital budget and reporting on the capital budget.

- Practice 13.2.0 Capital Expenditure: (Relevant Policies: 1.1.0 Strategic Planning, 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets, 12.1.0 Multi-Year Capital Planning and 13.1.0 Capital Project Budgeting.) This practice outlines the authority and decision making responsibilities, financing resources and project life cycle for capital spending. It outlines clear levels of Trustees, General Manager, and operations staff duties as to planning, feasibility, scheduling, funding, design/specification, and constructing/acquisitions.
- Policy 14.1.0 Debt Management: This policy establishes a comprehensive written debt management practice that it is reviewed annually in conjunction with the budget process and revised as necessary. It establishes debt limits, debt structuring practices, issuance practices, and the management of debt.
 - Practice 14.2.0 Debt Management: (Relevant Policies: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits.) This practice ensures that debt principal and interest payments are made on a timely and cost effective basis.
 - Practice 14.2.1 Debt Issuance Limitations: (Relevant Policies: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits.) This practice is to ensure that debt, through the issuance of bonded indebtedness, is limited to appropriate levels and the District will manage outstanding bonds through a measure of affordability as stated in the practice (such as, debt issued for non-utility purposes must remain within a Debt Coverage Ratio of at least 1.5 times). Debt issued for utility purposes must remain within a Debt Coverage Ratio of 1.75 times. Issuing a bond for any non-“utility” project or group of projects only when that is more than \$2,500,000, and can be repaid within 10 years of issuance and issuing a bond for any “utility” project or group of projects only when that is more than \$2,500,000 and can be repaid within 20 years of the completion of the project acquisition or construction.
- Policy 15.1.0 Audit Committee: The Board of Trustees maintains a five-member audit committee, comprised of two Trustees and three At-Large members. All members are appointed by the Board of Trustees. This policy provides that the Audit Committee is responsible for oversight of the annual audit of the District’s financial statements as well as for ensuring that management maintains a robust system of internal controls. The Committee is also charged with the evaluation and selection of the District’s independent auditor.
- Policy 16.1.1 Recreation Roll: This policy provides for the establishment and eligibility to pay the Recreation Facility Fee and, where applicable, the Beach

Facility Fee. It sets the prescribed Recreation Facility Fee and the Beach Facility Fee for all qualifying real properties within the boundaries of the District, including: 1) all dwelling units on developed residential parcels; 2) all commercial parcels; and 3) all undeveloped residential parcels which are not designated as unbuildable lots.

- Policy 18.1.0 Central Service Cost Allocation Plan: This Policy provides for the basis and allocation of allowable overhead costs charged to each of the District's departments, divisions and programs. The Central Services Overhead Plan is updated and approved as part of the annual budget process, with allocated costs resulting in corresponding offset to the District's General Fund-supported administrative expenditures. This policy was updated for the 2022/23 fiscal year to clarify the methodology used to develop the allocation plan as well as to ensure that overhead charges incurred over the course of the fiscal year are consistent with allowable overhead costs incurred.

Policy Resolutions express the opinion, intention, or recognition by the Board of Trustees regarding District matters. The policy resolutions relating to financial matters are to be rescinded and converted into the current format of the Policies and Practice Statements that represent best business practice. Some policy resolutions have been repealed and replaced with Policy and Practice statements. The following Policy Resolutions impacting financial results are still in effect:

- Policy Resolution 110 aka Resolution 1493, Policy Statement on Community Relations Expenditures. The purpose of this policy resolution is to ensure proper and frugal expenditure of public dollars for requests for financial participating in community events. The cash expenditure for any one event is set at \$1,000, and must be related to a purpose authorized by Nevada Revised Statutes 318, sponsored by a local non-profit group, a one-time event, and the District's participation must be unique and not merely a contributor to a community fund-raising drive.
- Policy Resolution 126 aka Resolution 1720, Deposits, Fees and Regulations for Facility Rental. This policy resolution is to bring consistency through the District on collection of deposits, fees, and regulating the use of District facilities.
- Policy Resolution 132 aka Resolution 1701, Fundraising/Donation Activities at IVGID (District) Facilities: The purpose of this policy resolution is to establish a process and procedures by which the District donates the use of District facilities. This policy allows an organization to request the donation of a District facility. They must be a qualified, non-profit, volunteer organization or activity based in Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school that administers and conducts the activity themselves. The request will be considered on a first-come, first-served basis and use of District facilities will

be evaluated on a venue by venue basis balancing capacity and the resident's needs as the key criteria. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up to and through the day of the event. This person must be someone who is in attendance at all times the day of the event. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.

- Policy Resolution 105 aka Resolution 1480, Personnel Management: The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meeting changing demands for services with the Village. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID. The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The Manager is responsible for supervising these operations and providing general administrative direction. With regarding to IVGID personnel, it is the Board's responsibility to establish overall guidelines governing IVGID's approach to personnel matters. The Manager's role is to put these guidelines into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.
- Policy Resolution 137 aka Resolution 1801, A policy for the provision of records to the public and an appointed of a District Public Records Officer. This policy resolution aligns the District public request with the Nevada Revised Statue 239, Nevada Public Records Law and Nevada Revised Statue 241, Nevada Open Meeting Law.

FY 2023-24 BASELINE BUDGET

ASSUMPTIONS

FY 2023-24 Baseline Budget Assumptions

(Percentages are over previous budget unless otherwise noted)

• REVENUES

- Ad Valorem Property Tax – 4%
- Consolidated Taxes – 4%
- Charges for Services
 - Utilities
 - Water – 10%
 - Sewer – 13.5%
 - Solid Waste – 5.0% (Franchise Agreement)
 - Community Services:
 - Baseline Revenue Adjustment – 5.0%
 - Pricing being evaluated to meet cost-recovery targets
 - Beach – 5.0%
 - Internal Services
 - Fleet – 8.5%
 - Engineering – 8.5%
 - Buildings – 8.5%
 - Facility Fee – Baseline = \$780 per parcel (allocation per CIP & Debt)

• EXPENDITURES

- Full-time Salaries and Wages – per Labor Agreements (MOU's)
 - COLA - 5.0%
- Part-Time/Seasonal
 - Hourly rates increased based on market requirements (\$12.00/hr. - \$18.00/hr.)
- Employee Fringe
 - Medical Insurance = 6.0% (Flat for Jul-Dec; assumes 12.0% increase Jan. – Jun.)
 - Dental and Vision = 5.0% Flat for Jul. – Dec.; assumes 10% increase Jan. – Jun.)
- Professional Services – Flat, unless multi-year contract with CPI inflator
 - (Review justifications listed)
- Services and Supplies – 3.0%
- Insurance – 7.0% over prior year Actual
- Utilities – 5.0% over prior 12 month actual (December – November)
 - Water & Sewer 11% over 12 month actual (December – November)
- Cost of Goods Sold – 5.0%

FY 2023-24 BASELINE BUDGET

DISTRICT WIDE

SOURCES AND USES – HISTORICAL

SOURCES AND USES – MAJOR FUNDS

SOURCES AND USES – SUBFUNDS

NET INCOME – MAJOR FUNDS

NET INCOME – SUBFUNDS

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Ad Valorem Property Tax	1,706,172	1,760,049	1,873,949	2,008,289	2,088,600			
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600			
Charges for Services	29,502,929	29,643,245	32,196,160	35,353,526	39,781,200			
Facility Fees	6,740,884	6,537,640	6,090,680	6,249,540	6,193,644			
Rents	-	-	-	-	12,100			
Intergovernmental - Operating Grants	52,244	95,294	70,963	139,875	139,875			
Interfund Services	2,867,876	2,629,169	2,867,119	3,826,605	4,131,400			
Central Services Revenue	1,367,400	-	-	-	-			
Non Operating Income/Leases	116,041	371,409	132,925	129,074	132,900			
Investment Earnings	885,434	107,275	(110,920)	105,948	105,948			
Capital Grants	1,637,399	88,505	47,927	25,535,000	-			
Proceeds from Capital Asset Dispositions	241,498	(216,463)	433,274	-	-			
Funded Capital Resources	-	-	2,172	-	-			
Transfers In	5,831,684	-	380,426	1,000,000	-			
TOTAL SOURCES	52,686,217	42,957,482	46,053,491	76,452,842	54,762,267			
USES								
Salaries and Wages	13,289,741	13,040,045	14,086,695	17,719,331	19,137,200			
Employee Fringe	4,902,940	5,057,955	5,202,243	7,218,710	7,755,820			
Total Personnel Cost	18,192,682	18,098,000	19,288,938	24,938,041	26,893,020			
Professional Services	902,836	1,129,315	564,930	702,800	602,800			
Services and Supplies	8,581,258	7,586,475	10,166,065	11,894,506	12,476,500			
Insurance	644,590	667,548	764,612	764,900	900,500			
Utilities	2,266,707	2,183,288	2,281,832	2,515,493	2,419,400			
Cost of Goods Sold	1,476,211	1,133,956	1,317,328	1,808,069	1,898,700			
Central Services Cost	1,367,400	-	-	-	-			
Other Uses	-	-	596,257	-	-			
Defensible Space	195,752	200,000	155,939	200,000	210,000			
Capital Improvements	7,064,611	6,594,946	6,024,216	44,748,400	25,363,000			
Debt Service	1,026,471	1,022,293	1,024,394	1,040,362	282,030			
Extraordinary	1,359,736	-	-	100,000	100,000			
Transfers Out	5,831,684	-	380,426	1,000,000	-			
TOTAL USES	48,909,937	38,615,820	42,564,938	89,712,570	71,145,950			
SOURCES(USES)	3,776,281	4,341,661	3,488,552	(13,259,728)	(16,383,683)			

Sum of 2024 Baseline Budget	Gen Fund 100	Utilities 200	Comm. Svcs. 300	Beach 390	Int. Svc. 400	Grand Total
Row Labels	Account Description					
Revenue						
Ad Valorem	(2,088,600)					(2,088,600)
Consolidated Tax	(2,176,600)					(2,176,600)
Sales & Fees	(2,520)	(15,903,480)	(23,220,100)	(655,100)		(39,781,200)
Facility Fee			(2,643,576)	(3,550,068)		(6,193,644)
Operating Grants			(139,875)			(139,875)
Interfund		(240,500)	(129,100)		(3,761,800)	(4,131,400)
Misc. Rev.			(145,000)			(145,000)
Invest Inc.	(13,308)	(41,688)	(40,008)	(11,400)	456	(105,948)
Capital Grants			-			-
Revenue Total	(4,281,028)	(16,185,668)	(26,317,659)	(4,216,568)	(3,761,344)	(54,762,267)
Expense						
Wages	3,069,800	4,064,100	9,207,000	1,046,300	1,750,000	19,137,200
Benefits	1,548,280	2,036,840	3,017,470	270,160	883,070	7,755,820
Professional Services	411,475	117,050	41,425	17,850	15,000	602,800
Services & Supplies	1,206,600	3,613,400	5,761,200	897,300	998,000	12,476,500
Insurance	68,200	261,200	503,000	48,600	19,500	900,500
Utilities	108,800	902,000	1,285,800	113,100	9,700	2,419,400
Cost of Goods Sold			1,898,700			1,898,700
Central Services Cost	(2,033,229)	600,268	1,282,927	150,034		-
Defensible Space		105,000	105,000			210,000
Capital Expend.	195,000	14,589,000	5,294,500	5,272,500	12,000	25,363,000
Debt Service		282,030	-	-		282,030
Extraordinary	100,000					100,000
Transfers	-	-				-
Expense Total	4,674,926	26,570,888	28,397,022	7,815,844	3,687,270	71,145,950
Grand Total	393,898	10,385,220	2,079,363	3,599,276	(74,074)	16,383,683

Sum of 2024 Baseline Budget	Gen Fund 100	Utilities 200	Golf-Champ 320 31	Golf - Mtn. 32	Facilities 330	Ski 340	Recreation 350	CS Admin 360	Parks 370	Tennis 380	Comm. Svcs. 300 Total	Beach 390	Fleet 410	Engineering 420	Bldgs. 430	Int. Svc. 400 Total	Grand Total
Row Labels																	
Revenue																	
Ad Valorem	(2,088,600)																(2,088,600)
Consolidated Tax	(2,176,600)																(2,176,600)
Sales & Fees	(2,520)	(15,903,480)	(3,997,700)	(1,085,300)	(2,551,300)	(14,056,500)	(1,554,000)	286,600	(66,300)	(195,600)	(23,220,100)	(655,100)					(39,781,200)
Facility Fee			(449,900)	(232,000)	(12,000)	(345,900)	(70,000)	(907,276)	(603,500)	(23,000)	(2,643,576)	(3,550,068)					(6,193,644)
Operating Grants							(117,000)				(139,875)						(139,875)
Interfund		(240,500)				(16,500)					(129,100)		(1,588,100)	(1,105,400)	(1,068,300)	(3,761,800)	(4,131,400)
Misc. Rev.				(45,300)		(87,600)					(12,100)						(145,000)
Invest Inc.	(13,308)	(41,688)	2,748	2,748	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)	(108)	(216)	780	456	(105,948)
Capital Grants							-				-						-
Revenue Total	(4,281,028)	(16,185,668)	(4,444,852)	(1,359,852)	(2,563,120)	(14,527,824)	(1,742,020)	(646,548)	(817,195)	(216,248)	(26,317,659)	(4,216,568)	(1,588,208)	(1,105,616)	(1,067,520)	(3,761,344)	(54,762,267)
Expense																	
Wages	3,069,800	4,064,100	1,658,300	540,100	567,100	4,216,400	1,408,900	224,400	449,700	142,100	9,207,000	1,046,300	697,000	684,200	368,800	1,750,000	19,137,200
Benefits	1,548,280	2,036,840	492,820	174,920	267,140	1,435,620	401,380	86,440	124,770	34,380	3,017,470	270,160	368,830	313,790	200,450	883,070	7,755,820
Professional Services	411,475	117,050	6,380	2,570	1,170	23,700	5,850		1,170	585	41,425	17,850		15,000		15,000	602,800
Services & Supplies	1,206,600	3,613,400	1,110,500	404,900	550,900	2,361,000	641,800	74,700	482,900	134,500	5,761,200	897,300	481,600	64,600	451,800	998,000	12,476,500
Insurance	68,200	261,200	96,300	22,100	15,100	276,100	71,700		17,100	4,600	503,000	48,600	6,900	5,200	7,400	19,500	900,500
Utilities	108,800	902,000	268,100	108,300	59,700	574,700	133,400	5,900	121,600	14,100	1,285,800	113,100	1,700	3,300	4,700	9,700	2,419,400
Cost of Goods Sold			646,300	119,000	488,100	586,200	48,000			11,100	1,898,700						1,898,700
Central Services Cost	(2,033,229)	600,268	256,443	84,629	115,599	559,329	153,387	22,108	71,813	19,619	1,282,927	150,034					-
Defensible Space		105,000									105,000						210,000
Capital Expend.	195,000	14,589,000	449,900	723,200	12,000	2,268,900	70,000	64,000	1,683,500	23,000	5,294,500	5,272,500	12,000			12,000	25,363,000
Debt Service		282,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	282,030
Extraordinary Transfers	100,000																100,000
Expense Total	4,674,926	26,570,888	4,985,043	2,179,719	2,076,809	12,301,949	2,934,417	582,548	2,952,553	383,984	28,397,022	7,815,844	1,568,030	1,086,090	1,033,150	3,687,270	71,145,950
Grand Total	393,898	10,385,220	540,191	819,867	(486,311)	(2,225,875)	1,192,397	(64,000)	2,135,358	167,736	2,079,363	3,599,276	(20,178)	(19,526)	(34,370)	(74,074)	16,383,683

Sum of 2024 Baseline Budget		Utilities 200	Comm. Svcs. 300	Beach 390	Int. Svc. 400	Grand Total
Row Labels	Account Description					
Operating Income						
Sales & Fees		(15,903,480)	(23,220,100)	(655,100)		(39,778,680)
Facility Fee			(2,643,576)	(3,550,068)		(6,193,644)
Operating Grants			(139,875)			(139,875)
Interfund		(240,500)	(129,100)		(3,761,800)	(4,131,400)
Misc. Rev.			(12,100)			(12,100)
Operating Income Total		(16,143,980)	(26,144,751)	(4,205,168)	(3,761,800)	(50,255,699)
Operating Expense						
Wages		4,064,100	9,207,000	1,046,300	1,750,000	16,067,400
Benefits		2,036,840	3,017,470	270,160	883,070	6,207,540
Professional Services		117,050	41,425	17,850	15,000	191,325
Services & Supplies		3,613,400	5,761,200	897,300	998,000	11,269,900
Insurance		261,200	503,000	48,600	19,500	832,300
Utilities		902,000	1,285,800	113,100	9,700	2,310,600
Cost of Goods Sold			1,898,700			1,898,700
Central Services Cost		600,268	1,282,927	150,034		2,033,229
Defensible Space		105,000	105,000			210,000
Depreciation		3,125,700	2,708,400	297,000	7,200	6,138,300
Operating Expense Total		14,825,558	25,810,922	2,840,344	3,682,470	47,159,294
Non Operating Income						
Misc. Rev.			(132,900)			(132,900)
Invest Inc.		(41,688)	(40,008)	(11,400)	456	(92,640)
Capital Grants			-			-
Non Operating Income Total		(41,688)	(172,908)	(11,400)	456	(225,540)
Non Operating Expense						
Debt Service		52,593	-	-		52,593
Non Operating Expense Total		52,593	-	-	-	52,593
Transfers						
Transfers		-	-	-	-	-
Transfers Total		-	-	-	-	-
Grand Total		(1,307,517)	(506,737)	(1,376,224)	(78,874)	(3,269,352)

Sum of 2024 Baseline Budget	Utilities 200	Golf-Champ 320 31	Golf - Mtn. 32	Facilities 330	Ski 340	Recreation 350	CS Admin 360	Parks 370	Tennis 380	Comm. Svcs. 300 Total	Beach 390	Fleet 400 410	Engineering 420	Bldgs. 430	Int. Svc. 400 Total	Grand Total
Row Labels	Account Description															
Operating Income																
Sales & Fees	(15,903,480)	(3,997,700)	(1,085,300)	(2,551,300)	(14,056,500)	(1,554,000)	286,600	(66,300)	(195,600)	(23,220,100)	(655,100)					(39,778,680)
Facility Fee		(449,900)	(232,000)	(12,000)	(345,900)	(70,000)	(907,276)	(603,500)	(23,000)	(2,643,576)	(3,550,068)					(6,193,644)
Operating Grants						(117,000)		(22,875)		(139,875)						(139,875)
Interfund	(240,500)				(16,500)			(112,600)		(129,100)	(1,588,100)	(1,105,400)	(1,068,300)		(3,761,800)	(4,131,400)
Misc. Rev.								(12,100)		(12,100)						(12,100)
Operating Income Total	(16,143,980)	(4,447,600)	(1,317,300)	(2,563,300)	(14,418,900)	(1,741,000)	(620,676)	(817,375)	(218,600)	(26,144,751)	(4,205,168)	(1,588,100)	(1,105,400)	(1,068,300)	(3,761,800)	(50,255,699)
Operating Expense																
Wages	4,064,100	1,658,300	540,100	567,100	4,216,400	1,408,900	224,400	449,700	142,100	9,207,000	1,046,300	697,000	684,200	368,800	1,750,000	16,067,400
Benefits	2,036,840	492,820	174,920	267,140	1,435,620	401,380	86,440	124,770	34,380	3,017,470	270,160	368,830	313,790	200,450	883,070	6,207,540
Professional Services	117,050	6,380	2,570	1,170	23,700	5,850		1,170	585	41,425	17,850		15,000		15,000	191,325
Services & Supplies	3,613,400	1,110,500	404,900	550,900	2,361,000	641,800	74,700	482,900	134,500	5,761,200	897,300	481,600	64,600	451,800	998,000	11,269,900
Insurance	261,200	96,300	22,100	15,100	276,100	71,700		17,100	4,600	503,000	48,600	6,900	5,200	7,400	19,500	832,300
Utilities	902,000	268,100	108,300	59,700	574,700	133,400	5,900	121,600	14,100	1,285,800	113,100	1,700	3,300	4,700	9,700	2,310,600
Cost of Goods Sold		646,300	119,000	488,100	586,200	48,000			11,100	1,898,700						1,898,700
Central Services Cost	600,268	256,443	84,629	115,599	559,329	153,387	22,108	71,813	19,619	1,282,927	150,034					2,033,229
Defensible Space	105,000							105,000		105,000						210,000
Depreciation	3,125,700	552,000	157,100	118,000	1,251,500	279,500	18,100	263,300	68,900	2,708,400	297,000	5,700		1,500	7,200	6,138,300
Operating Expense Total	14,825,558	5,087,143	1,613,619	2,182,809	11,284,549	3,143,917	536,648	1,532,353	429,884	25,810,922	2,840,344	1,561,730	1,086,090	1,034,650	3,682,470	47,159,294
Non Operating Income																
Misc. Rev.			(45,300)		(87,600)					(132,900)						(132,900)
Invest Inc.	(41,688)	2,748	2,748	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)	(108)	(216)	780	456	(92,640)
Capital Grants																
Non Operating Income Total	(41,688)	2,748	(42,552)	180	(108,924)	(1,020)	(25,872)	180	2,352	(172,908)	(11,400)	(108)	(216)	780	456	(225,540)
Non Operating Expense																
Debt Service	52,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,593
Non Operating Expense Total	52,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,593
Transfers																
Transfers	-															-
Transfers Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	(1,307,517)	642,291	253,767	(380,311)	(3,243,275)	1,401,897	(109,900)	715,158	213,636	(506,737)	(1,376,224)	(26,478)	(19,526)	(32,870)	(78,874)	(3,269,352)

FY 2023-24 BASELINE BUDGET

GENERAL FUND

EXECUTIVE SUMMARY

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BASELINE CAPITAL – EXPENSE ITEMS

FIVE YEAR FORECAST - BASELINE

**Incline Village General Improvement District
General Fund
Executive Summary
Operating Budget FY2023/24**

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 open 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 Friday
Human Resources (after hours)	On-Call as needed
Payroll and Employee Benefits	Monday through Friday
Payroll and Employee Benefits (after hours)	On-Call as needed
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>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Sources</u>	5,233,745	4,023,209	3,929,652	4,117,002	4,281,028
<u>Uses</u>					
Personnel	2,880,277	3,005,449	3,250,212	4,279,462	4,618,080
Non Personnel	2,579,294	(448,527)	538,226	1,541,543	(138,154)
Capital	279,424	365,878	98,550	633,000	195,000
	5,738,995	2,922,799	3,886,988	6,454,005	4,674,926

Staffing (not including Trustees)

FTE's*	23.4	23.0	24.5	27.9	27.9
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*Based on budget

<u>Service Measures</u>	<u>Budget</u> <u>FY2019-20</u>	<u>Actual</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Budget</u> <u>FY2023-24</u>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	12.74	13.11	13.28	12.96	12.96
Overhead Ratio (General Fund to District Wide Operating Expenses "Central Services Overhead Rate")	5.6%	6.0%	6.2%	6.0%	6.1%

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

Budget Highlights

Staffing – The FY22/23 budget reflected 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 FY23/24 baseline budget to support:

- External administration of public records request

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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Ad Valorem Property Tax	1,706,172	1,760,049	1,873,949	2,008,289	2,088,600			
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600			
Charges for Services	952	162	2	2,520	2,520			
Intergovernmental - Operating Grants	-	1,440	2,000	-	-			
Central Services Revenue	1,367,400	-	-	-	-			
Non Operating Income/Leases	-	251,712	1,402	-	-			
Investment Earnings	432,643	68,488	(16,517)	13,308	13,308			
Proceeds from Capital Asset Dispositions	(10,079)	-	-	-	-			
TOTAL SOURCES	5,233,745	4,023,209	3,929,652	4,117,002	4,281,028			
USES								
Salaries and Wages	1,976,630	2,047,726	2,233,788	2,842,293	3,069,800			
Employee Fringe	903,646	957,723	1,016,423	1,437,169	1,548,280			
Total Personnel Cost	2,880,277	3,005,449	3,250,212	4,279,462	4,618,080			
Professional Services	294,601	285,670	358,403	461,475	411,475			
Services and Supplies	472,959	440,793	956,070	1,124,356	1,206,600			
Insurance	48,241	51,394	55,100	57,900	68,200			
Utilities	103,758	109,363	111,204	117,212	108,800			
Central Services Cost	-	(1,335,748)	(1,538,807)	(1,319,400)	(2,033,229)			
Other Uses	-	-	596,257	-	-			
Capital Improvements	279,424	365,878	98,550	633,000	195,000			
Extraordinary	1,359,736	-	-	100,000	100,000			
Transfers Out	300,000	-	-	1,000,000	-			
TOTAL USES	5,738,995	2,922,799	3,886,988	6,454,005	4,674,926			
SOURCES(USES)	(505,250)	1,100,409	42,664	(2,337,003)	(393,898)			

Row Labels	Narrative	Sum of FTE
100		27.942
1101	TRUSTEE	0.000
1110	GENERAL MANAGER	1.000
1112	DISTRICT CLERK	1.000
1111	DIRECTOR OF ADMINISTRATIVE SERVICES	1.000
1113	DISTRICTWIDE COMMUNCTNS COORD	1.000
1220	DIRECTOR OF FINANCE	1.000
1221	CONTROLLER	1.000
1222	ACCOUNTANT	2.000
1223	COMMUNITY SVCS BUDGET ANALYST	1.000
1224	SR. ACCOUNTANT	1.000
1228	ACCOUNTS PAYABLE TECHNICIAN	1.000
1229	DISTRICT PURCHASING AND CONTRACT ADMINISTRATOR	1.000
1232	SR IT ANALYST	1.000
1234	DIR INFO SYSTEMS & TECHNOLOGY	1.000
1236	SOFTWARE SPECIALIST	1.000
1237	IT NETWORK ADMINISTRATOR	1.000
1239	IT TECHNICIAN	2.000
1240	DISTRICTWIDE REVENUE MANAGER	1.000
1340	DIR HUMAN RESOURCES	1.000
1341	HR/PAYROLL SPECIALIST	2.000
1343	SR. HR ANALYST/RISK MGMT	1.000
1345	RECEPTIONIST/SR ADMIN CLERK	2.000
1346	PAYROLL/BENEFITS COORDINATOR	1.000
1349	SAFETY SPECIALIST	1.000
1350	SPECIAL PROJECTS - INTERN - 2 days per mo	0.092
3101	DIR GOLF OPS/COMMUNITY SVCS	0.050
3454	MARKETING MANAGER	0.050
3455	MARKETING COORDINATOR	0.050
4806	REC COR-FITNESS HLTH&WELLNESS	0.500
4965	REC SUPV-OPS & COMNTY PROGRMG	0.100
5203	ENGINEERING MANAGER	0.100
Grand Total		27.942



Ten-Year Capital Improvement Project Summary Report

Run Date:1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
General Fund										
Accounting/Information Systems		1213BD2106	Network Closet Updates (HVAC)	15,000	25,000	25,000				50,000
		1213CE1501	Wireless Controller Upgrade				72,000			72,000
		1213CE2101	Power Infrastructure Improvements	38,000	75,000			27,500		102,500
		1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	95,000	50,000		95,000		240,000
		1213CE2104	Fiber Installation/Replacement	25,000						-
		1213CE2105	Security Cameras	100,000						-
		1213CO1505	Server Storage and Computing Hardware			275,000				275,000
		Rolling Stock	Fleet / Vehicle Replacement - Admin	-	-	-	33,000	-	30,000	63,000
		Total		388,000	195,000	350,000	105,000	122,500	30,000	802,500
General										
		1099BD1701	Administration Services Building							-
		1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building					35,000		35,000
		4378LI2104	IVGID Community Dog Park	100,000						-
		1099CE2201	Board Meeting - Technology Upgrades	30,000						-
		Total		130,000	-	-	-	35,000	-	35,000
		Total General Fund		518,000	195,000	350,000	105,000	157,500	30,000	837,500



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date:1/8/23

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
General Fund		1213CO1803	Microsoft Office Licenses	Director of IT						11,100	11,100
		1213CO1804	Windows Server Operating System	Director of IT							-
		1212OE1701	Accounting Printer Replacement	Director of Finance	8,400					-	-
		1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT		75,000	60,000	60,000	60,000	60,000	315,000
		1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000		300,000
		Total			83,400	150,000	135,000	135,000	135,000	71,100	626,100
		499OE1399	Web Site Redesign and Upgrade		10,000						-
		1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000		20,000
		Total			15,000	5,000	5,000	5,000	5,000	-	20,000
			Total General Fund		98,400	155,000	140,000	140,000	140,000	71,100	646,100

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
GENERAL FUND**

19-Jan-23

	Actuals			Final Budget FY2022/23	Baseline Budget FY2023/24	Forecast			
	FY2019/20	FY2020/21	FY2021/22			FY2024/25	FY2025/26	FY2026/27	FY2027/28
Beginning Fund Balance	\$ 3,765,586	\$ 4,630,149	\$ 5,730,560	\$ 5,773,224	\$ 3,436,221	\$ 3,042,323	\$ 2,545,202	\$ 2,214,188	\$ 1,738,807
SOURCES									
Ad Valorem Property Tax	\$ 1,706,170	\$ 1,760,049	\$ 1,873,949	\$ 2,008,289	\$ 2,088,600	\$ 2,172,144	\$ 2,259,030	\$ 2,349,391	\$ 2,443,367
Consolidated Taxes	1,736,657	1,941,358	2,068,816	2,092,885	2,176,600	2,263,664	2,354,211	2,448,379	2,546,314
Charges for Services		162	2	2,520	2,520	2,520	2,520	2,520	2,520
Central Services Revenue			-	-	-	-	-	-	-
Intergovernmental- Operating Grants		1,440	2,000						
Non Operating Income/Leases									
Investment Earnings	432,643	68,488	(16,517)	13,308	13,308	13,308	13,308	13,308	13,308
Miscellaneous	952	251,713	1,402						
TOTAL SOURCES	\$ 3,876,422	\$ 4,023,210	\$ 3,929,652	\$ 4,117,002	\$ 4,281,028	\$ 4,451,636	\$ 4,629,068	\$ 4,813,598	\$ 5,005,509
USES									
Salaries and Wages	1,976,631	\$ 2,047,726	\$ 2,233,788	\$ 2,842,293	\$ 3,069,800	\$ 3,192,592	\$ 3,320,296	\$ 3,453,108	\$ 3,591,232
Employee Fringe	903,646	957,723	1,016,423	1,437,169	1,548,280	1,703,108	1,873,419	2,060,761	2,266,837
Total Personnel Cost	2,880,277	3,005,449	3,250,211	4,279,462	4,618,080	4,895,700	5,193,714	5,513,868	5,858,069
Professional Services	294,601	285,670	358,403	461,475	411,475	411,475	411,475	411,475	411,475
Services and Supplies	472,960	440,793	956,070	1,124,356	1,206,600	1,223,148	1,259,842	1,297,638	1,336,567
Insurance	48,240	51,394	55,100	57,900	68,200	70,928	73,765	76,716	79,784
Utilities	103,757	109,363	111,204	117,212	108,800	112,064	115,426	118,889	122,455
Cost of Goods Sold			-						
Central Services Cost			-						
Other Uses			596,257						
Capital Improvements	279,424	365,878	98,550	633,000	195,000	350,000	105,000	157,500	30,000
Central Services Off-set	(1,367,400)	(1,335,748)	(1,538,807)	(1,319,400)	(2,033,229)	(2,114,558)	(2,199,140)	(2,287,106)	(2,378,590)
Contingency			-	100,000	100,000				
Transfers (Out)	300,000			1,000,000					
TOTAL USES	3,011,859	\$ 2,922,799	\$ 3,886,988	\$ 6,454,005	\$ 4,674,926	\$ 4,948,757	\$ 4,960,082	\$ 5,288,979	\$ 5,459,760
SOURCES(USES)	864,563	\$ 1,100,411	\$ 42,664	\$ (2,337,003)	\$ (393,898)	\$ (497,121)	\$ (331,014)	\$ (475,381)	\$ (454,251)
Ending Fund Balance	4,630,149	\$ 5,730,560	\$ 5,773,224	\$ 3,436,221	\$ 3,042,323	\$ 2,545,202	\$ 2,214,188	\$ 1,738,807	\$ 1,284,556
Restricted	1,359,737	\$ 1,942,195	\$ 679,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	3,270,412	\$ 3,788,365	\$ 5,093,356	\$ 3,436,221	\$ 3,042,323	\$ 2,545,202	\$ 2,214,188	\$ 1,738,807	\$ 1,284,556
Reserve Policy Level (15% of Expenses)	155,057	160,928	157,186	968,101	701,239	742,314	744,012	793,347	818,964
Excess/Available Fund Balance	3,115,355	3,627,437	4,936,169	2,468,120	2,341,084	1,802,889	1,470,176	945,460	465,592

FY 2023-24 BASELINE BUDGET
CENTRAL SERVICES COST ALLOCATION PLAN

FY2023-24 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 FY2023/24 fiscal year are based on the 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 baseline FY2023/24 Central Services Overhead Cost Allocation Plan.

The plan will be refined 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, 2024
BASELINE - January 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	\$ 3,163,200 16.07%	\$ 4,187,300 21.28%	\$ 1,701,700 8.65%	\$ 554,500 2.82%	\$ 583,900 2.97%	\$ 4,330,600 22.00%	\$ 1,445,900 7.35%	\$ 461,300 2.34%	\$ 145,700 0.74%	\$ 230,600 1.17%	\$ 1,072,900 5.45%	\$ 1,803,400 9.16%	\$ 19,681,000 100%
Budgeted Benefits by Fund Allocation	\$ 1,546,280 19.94%	\$ 2,036,840 26.27%	\$ 492,820 6.36%	\$ 174,920 2.26%	\$ 267,140 3.45%	\$ 1,435,620 18.52%	\$ 401,380 5.18%	\$ 124,770 1.61%	\$ 34,380 0.44%	\$ 86,440 1.11%	\$ 270,160 3.48%	\$ 883,070 11.39%	\$ 7,753,820 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,842,375 10.02%	\$ 4,943,650 26.87%	\$ 2,127,580 11.57%	\$ 656,870 3.57%	\$ 1,114,970 6.06%	\$ 3,821,700 20.78%	\$ 900,750 4.90%	\$ 622,770 3.39%	\$ 164,885 0.90%	\$ 80,600 0.44%	\$ 1,076,850 5.85%	\$ 1,042,000 5.66%	\$ 18,395,000 100%
Budgeted Accounting - Invest. Int.	\$ 1,450,880												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	116,252	311,939	134,248	41,448	70,353	241,145	56,836	39,296	10,404	5,086	67,948	65,749	\$ 1,160,704
Blended Allocation	15%	21%	9%	3%	3%	23%	7%	2%	1%	1%	6%	9%	100%
Budgeted Human Resources	\$ 1,097,950												
HR + 20% Accounting	\$ 1,388,126												
Based on Wages, Benefits & FTE	212,341	288,330	122,195	43,182	45,246	318,184	96,551	32,517	9,215	17,022	82,086	121,258	\$ 1,388,126
Central Services Cost Allocation	\$ 515,600	\$ 600,268	\$ 256,443	\$ 84,629	\$ 115,599	\$ 559,329	\$ 153,387	\$ 71,813	\$ 19,619	\$ 22,108	\$ 150,034		\$ 2,548,830
Annual Billing for Adopted Budget		\$ 600,268	\$ 256,443	\$ 84,629	\$ 115,599	\$ 559,329	\$ 153,387	\$ 71,813	\$ 19,619	\$ 22,108	\$ 150,034		\$ 2,033,230
Baseline budget													\$ 45,829,820
Overhead Rate for Charging vs Actuals		5.4%	5.9%	6.1%	5.9%	5.8%	5.6%	5.9%	5.7%	5.6%	6.2%		6.1%

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

By: Paul Navazio, Director of Finance

FY 2023-24 BASELINE BUDGET

PUBLIC WORKS - UTILITIES

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BASELINE CAPITAL – EXPENSE ITEMS

FIVE YEAR FORECAST - BASELINE

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2023/24**

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, Compliance Activities, 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 our strong financial position and the efforts of our highly skilled staff.

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. Two positions were approved within the FY 22-23 budget (Administrative Services Supervisor and Senior Electrician), while two others were deferred. An Inspector position for the Compliance Section is being requested for approval in FY23/24.

<u>Financial Highlights</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Sources</u>	12,888,507	12,751,219	12,982,419	15,568,081	16,185,668
<u>Uses</u>					
Personnel	4,151,482	4,201,417	4,210,438	5,653,680	6,100,940
Non Personnel	4,504,167	4,369,131	5,458,006	5,823,876	5,880,948
Capital	1,644,147	3,053,119	715,805	15,588,700	14,589,000
	<u>10,299,797</u>	<u>11,623,667</u>	<u>10,384,249</u>	<u>27,066,256</u>	<u>26,570,888</u>
<u>Staffing</u>					
FTE's*	34.2	35.2	37.5	40.2	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

**Incline Village General Improvement District
Public Works - Utilities
Executive Summary
Operating Budget FY2023/24**

Service connections to over 4,440 Water Meters

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 Budget</u>	<u>2022-23 Budget</u>	<u>2023-24 Budget</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 FY2023/24**

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
- Review/Update Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements
- Work with CMAR to begin/continue construction of the Effluent Storage Tank and Pipeline Projects.
- Complete comprehensive Master Plans for both the Water and Wastewater systems and related infrastructure.

Budget Highlights

Utility Revenues -

A rate study has been performed by an outside rate consultant recommending a revenue increase of XX% for water and XX% for sewer in FY 23-24. The Board of Trustees approved a rate increase to support this revenue need at their meeting of April XX, 2023.

Staffing

The Utility fund FY2022/23 budget provides funding to support 40.25 FTE positions. A proposal is under consideration for the addition of 1.0 FTE for the FY2023/24 budget:

- Addition of an Inspector for the Compliance Section.

Operations and Maintenance

- The FY23/24 baseline budget includes funding to operations and maintenance activities, adjusted for inflationary costs for supplies, services and chemicals.

Capital

Significant projects included in the baseline FY23/24 capital budget include:

- Funding for continued construction of the Effluent Pipeline Project
- Funding for construction of the Effluent Storage Tank Project
- Funding to develop a comprehensive SCADA Master Plan.
- Funding for 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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	12,396,967	12,711,165	12,885,588	14,289,893	15,903,480			
Intergovernmental - Operating Grants	-	39,857	22,138	-	-			
Interfund Services	167,499	119,895	122,384	236,500	240,500			
TOTAL OPERATING INCOME	12,564,466	12,870,918	13,030,110	14,526,393	16,143,980			
OPERATING EXPENSE								
Salaries and Wages	2,869,748	2,844,275	2,878,173	3,762,672	4,064,100			
Employee Fringe	1,281,735	1,357,142	1,332,264	1,891,008	2,036,840			
Total Personnel Cost	4,151,482	4,201,417	4,210,438	5,653,680	6,100,940			
Professional Services	221,815	227,259	175,021	167,050	117,050			
Services and Supplies	2,110,209	2,030,188	2,971,167	3,733,100	3,613,400			
Insurance	185,410	197,331	211,382	221,900	261,200			
Utilities	894,515	815,167	931,759	958,691	902,000			
Cost of Goods Sold	4,815	7,125	10,212	-	-			
Central Services Cost	353,700	356,440	445,092	-	600,268			
Defensible Space	97,876	100,000	77,969	100,000	105,000			
Depreciation	3,367,362	3,264,581	3,285,127	3,188,160	3,125,700			
TOTAL OPERATING EXPENSE	11,387,184	11,199,509	12,318,166	14,022,581	14,825,558			
NET INCOME (EXPENSE)	1,177,282	1,671,409	711,943	503,812	1,318,422			
NON OPERATING INCOME								
Non Operating Income/Leases	-	-	500	-	-			
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688			
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	9,096	-	-			
TOTAL NON OPERATING INCOME	279,041	(119,699)	(47,690)	41,688	41,688			
NON OPERATING EXPENSE								
Debt Service Interest	111,838	96,914	81,563	73,728	52,593			
TOTAL NON OPERATING EXPENSE	111,838	96,914	81,563	73,728	52,593			
INCOME(EXPENSE) BEFORE TRANSFERS	1,344,484	1,454,797	582,690	471,772	1,307,517			
TRANSFERS								
Transfers In	45,000	-	-	1,000,000	-			
Transfers Out	-	-	-	-	-			
TOTAL TRANSFERS	45,000	-	-	1,000,000	-			
CHANGE IN NET POSITION	1,389,484	1,454,797	582,690	1,471,772	1,307,517			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	12,396,967	12,711,165	12,885,588	14,289,893	15,903,480			
Intergovernmental - Operating Grants	-	39,857	22,138	-	-			
Interfund Services	167,499	119,895	122,384	236,500	240,500			
Non Operating Income/Leases	-	-	500	-	-			
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688			
Proceeds from Capital Asset Dispositions	(19,184)	(153,379)	9,096	-	-			
Transfers In	45,000	-	-	1,000,000	-			
TOTAL SOURCES	12,888,507	12,751,219	12,982,419	15,568,081	16,185,668			
USES								
Salaries and Wages	2,869,748	2,844,275	2,878,173	3,762,672	4,064,100			
Employee Fringe	1,281,735	1,357,142	1,332,264	1,891,008	2,036,840			
Total Personnel Cost	4,151,482	4,201,417	4,210,438	5,653,680	6,100,940			
Professional Services	221,815	227,259	175,021	167,050	117,050			
Services and Supplies	2,110,209	2,030,188	2,971,167	3,733,100	3,613,400			
Insurance	185,410	197,331	211,382	221,900	261,200			
Utilities	894,515	815,167	931,759	958,691	902,000			
Cost of Goods Sold	4,815	7,125	10,212	-	-			
Central Services Cost	353,700	356,440	445,092	-	600,268			
Defensible Space	97,876	100,000	77,969	100,000	105,000			
Capital Improvements	1,644,147	3,053,119	715,805	15,588,700	14,589,000			
Debt Service	635,827	635,620	635,405	643,135	282,030			
Transfers Out	-	-	-	-	-			
TOTAL USES	10,299,797	11,623,667	10,384,249	27,066,256	26,570,888			
SOURCES(USES)	2,588,710	1,127,552	2,598,171	(11,498,175)	(10,385,220)			

Row Labels	Narrative	Sum of FTE
200		40.225
22		
2200	DIRECTOR OF PUBLIC WORKS	0.450
2201	UTILITIES SUPERINTENDENT	0.500
2204	PUBLIC WORKS ADMIN SUPERVISOR	0.500
2205	PUBLIC WORKS ADMIN MANAGER	0.470
2206	CUSTOMER SERVICE REP I	1.000
2207	UTILITIES ASSET MGMT TECHNICIAN	0.500
2208	UTILITIES MAINT. SPECIALIST	0.500
2209	PUBLIC WORKS MAINTENANCE I	0.500
2212	COLLECTION/DISTRIBUTION OP I	1.000
2215	COLLECTION/DISTRIBUTION OP II	3.000
2240	COMPLIANCE SUPRV/CHIEF INSPECT	0.700
2243	INSPECTOR II	0.700
2244	SENIOR INSPECTOR	0.700
2246	ELECTRICIAN/INSTRUM TECH	0.500
2247	METER TECHNICIAN II	0.800
2248	SCADA/Sr. Electrician - Instrumentation Tech	0.500
2522	WATER/WASTEWATER OPERATOR I	0.600
2524	WATER/WASTEWATER OPERATOR II	0.600
2525	WATER/WASTEWATER OPERATOR III	0.300
2526	CHIEF CHEMIST	0.400
2528	LABORATORY ANALYST II	0.400
2530	WATER/WASTEWATER SUPERVISOR	0.500
2532	LEAD WW SUPERVISOR WATER	1.000
2712	RESOURCE CONSERVATIONIST	0.150
2714	PUBLIC WORKS TECHNICIAN	0.250
5203	ENGINEERING MANAGER	0.050
5216	PUBLIC WORKS CONTRACT ADMINSTR II	0.250
25		
2200	DIRECTOR OF PUBLIC WORKS	0.450
2201	UTILITIES SUPERINTENDENT	0.500
2204	PUBLIC WORKS ADMIN SUPERVISOR	0.500
2205	PUBLIC WORKS ADMIN MANAGER	0.470
2206	CUSTOMER SERVICE REP I	1.000
2207	UTILITIES ASSET MGMT TECHNICIAN	0.500
2208	UTILITIES MAINT. SPECIALIST	0.500
2209	PUBLIC WORKS MAINTENANCE I	0.500
2210	COLLECTION/DISTRIBUTION SUPV	1.000
2212	COLLECTION/DISTRIBUTION OP I	2.000
2217	COLLECTION/DISTRIBUTION OP III	1.000
2218	COLL/DIST ASST SUP OP III	1.000
2219	DRIVER PUBLIC WORKS	0.875
2240	COMPLIANCE SUPRV/CHIEF INSPECT	0.300

Row Labels	Narrative	Sum of FTE
2243	INSPECTOR II	0.300
2244	SENIOR INSPECTOR	0.300
2246	ELECTRICIAN/INSTRUM TECH	0.500
2247	METER TECHNICIAN II	0.200
2248	SCADA/Sr. Electrician - Instrumentation Tech	1.500
2249	WETLANDS HUNTING COORDINATOR	0.350
2522	WATER/WASTEWATER OPERATOR I	1.400
2524	WATER/WASTEWATER OPERATOR II	1.400
2525	WATER/WASTEWATER OPERATOR III	0.700
2526	CHIEF CHEMIST	0.600
2528	LABORATORY ANALYST II	0.600
2530	WATER/WASTEWATER SUPERVISOR	0.500
2531	ASST WTR/WW OPIII SUPV-WW LEAD	1.000
5203	ENGINEERING MANAGER	0.050
5216	PUBLIC WORKS CONTRACT ADMINSTR II	0.250
27		
2205	PUBLIC WORKS ADMIN MANAGER	0.060
2712	RESOURCE CONSERVATIONIST	0.480
2713	PUBLIC WORKS PROGRAM COORD II	1.000
2714	PUBLIC WORKS TECHNICIAN	0.750
2715	HHW and EWASTE TECHNICIAN	0.500
28		
2712	RESOURCE CONSERVATIONIST	0.370
Grand Total		40.225



Ten-Year Capital Improvement Project Summary Report

Run Date:1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Utilities										
Public Works Shared		2097BD1702	Replace Public Works Front Security Gate					79,320		79,320
		2097BD2301	Building B Replacement							-
		2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000						-
		2097CO2101	Public Works Billing Software Replacement	-	200,000	-				200,000
		2097OE1205	Large Format Printer Replacement		-		29,000			29,000
		Rolling Stock	Fleet / Vehicle Replacement - PW Shared	53,700	198,000	428,000	741,700	901,000	31,000	2,299,700
		Total		143,700	398,000	428,000	770,700	980,320	31,000	2,608,020
Water		2299DI1702	Water Pump Station 2-1 Improvements	-	320,000					320,000
		2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000						-
		2299WS1802	Watermain Replacement - Alder Avenue	65,000	535,000					535,000
		2299WS1803	Watermain Replacement - Future		65,000	600,000	600,000	600,000	600,000	2,465,000
		2299WS1804	R6-1 Tank Road Construction	-		125,000				125,000
		2299DI1102	Water Pumping Station Improvements	50,000	50,000	50,000	50,000	70,000		220,000
		2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000	25,000	150,000	1,500,000			1,675,000
		2299CO2101	SCADA Management Servers/Network - BCDP			70,000				70,000
		2299CO2203	LIMSs Software	55,000						-
		2299DI2205	R2-1 Reservoir Roof Replacement					300,000		300,000
		2299DI2206	R-2 Interior Tank Rehabilitation				120,000			120,000
		Rolling Stock	Fleet / Vehicle Replacement - Water	-	31,000	-	-	-	-	31,000
		Total		1,695,000	1,026,000	995,000	2,270,000	970,000	600,000	5,861,000
Sewer		2524SS1010	Effluent Pipeline Project	10,000,000	10,000,000	10,000,000	10,000,000			30,000,000
		2599SS2010	Effluent Pond Lining	3,000,000	2,250,000					2,250,000
		2599DI1703	Sewer Pump Station #1 Improvements	500,000						-
		2599SS1702	WRRF Biosolids Bins				100,000			100,000
		2599SS2107	Update Camera Equipment							-
		2599BD1105	Roof Replacement Water Resource Recovery Facility		325,000	-				325,000
		2599DI1104	Sewer Pumping Station Improvements	50,000	50,000	50,000	200,000	70,000		370,000
		2599DI1701	Sewer Pumping Station 14 Improvements		-	115,000	300,000			415,000
		2599SS1102	Water Resource Recovery Facility Improvements	100,000	175,000	475,000	400,000	175,000	175,000	1,400,000
		2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000	100,000	50,000	50,000	200,000		400,000
		2599SS1203	Sewer Main Rehabilitation		100,000	100,000	500,000	300,000		1,000,000
		2599CO2105	SCADA Management Servers/Network - WRRF				70,000			70,000
		2599DI2209	SPS#1 Pump Station & Generator Bldg Roof Replacement				255,000			255,000
		Rolling Stock	Fleet / Vehicle Replacement - Sewer	-	85,000	-	-	-	-	85,000
		Total		13,750,000	13,085,000	10,790,000	11,875,000	745,000	175,000	36,670,000



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
			Total Utilities	15,588,700	14,509,000	12,213,000	14,915,700	2,695,320	806,000	45,139,020



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date:1/8/23

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Utilities		2097BD1202	Paint Interior Building #A	Buildings Superintendent		40,000					40,000
		2097BD1204	New Carpet Building #A	Buildings Superintendent		47,000					47,000
		2097D11401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	60,000	60,000	60,000	60,000	60,000	60,000	300,000
		2097LE1723	2004 9' Western Snow Plow #542A	Fleet Superintendent						8,000	8,000
		2097L11401	Pavement Maintenance, Utility Facilities	Senior Engineer	180,000	12,500	260,000	260,000	12,500	67,500	612,500
		499OE1399	Web Site Redesign and Upgrade		10,000						
		2097BD2201	Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C	District Project Manager	100,000						
		2097DI2202	Utility Infrastructure Masterplan	Engineering Manager	500,000						
		Total			850,000	159,500	320,000	320,000	72,500	135,500	1,007,500
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	20,000	20,000	20,000	40,000		100,000
		2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	60,000	80,000	55,000	85,000	60,000		280,000
		2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor		150,000	250,000	250,000	500,000		1,150,000
		2299DI2204	WPS Generator Fuel Tank Protection	Utility Maintenance Specialist					75,000		75,000
		2299DI2207	BCWDP Production Meter 24"	Engineering Manager			50,000				50,000
		Total			100,000	250,000	375,000	355,000	675,000	-	1,655,000
		2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	30,000						
		2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	55,000	105,000	55,000	55,000	55,000	160,000	430,000
		2599SS2208	Effluent Pipeline Repairs	Utility Superintendent	100,000						
		Total			185,000	105,000	55,000	55,000	55,000	160,000	430,000
			Total Utilities		1,135,000	514,500	750,000	730,000	802,500	295,500	3,092,500

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
UTILITY FUND**

19-Jan-23

	Actuals	Actual	Actual	Final Budget	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28
Unrestricted Net Position	\$ 12,442,309	\$ 15,137,933	\$ 16,409,938	\$ 19,008,108	\$ 1,622,138	\$ 7,074,090	\$ 8,921,934	\$ 10,099,020	\$ 11,521,843
SOURCES									
Charges for Services	\$ 12,396,967	\$ 12,505,849	\$ 12,885,588	\$ 13,951,893	\$ 15,529,680	\$ 17,275,187	\$ 19,091,487	\$ 20,156,618	\$ 21,285,388
Franchise Fees		325,211	22,138	338,000	373,800	388,752	404,302	420,474	437,293
Intergovernmental - Operating Grants		39,857							
Interfund Services	167,499		122,384	236,500	240,500	240,500	240,500	240,500	240,500
Investment Earnings	298,225	33,681	(57,287)	41,688	41,688	41,688	41,688	41,688	41,688
No-Operating Leases			500						
Bond Proceeds					10,800,000	12,200,000	13,000,000		
Proceeds from Capital Asset Dispositions	(22,322)		9,096						
Funded Capital Resources	45,000		-		5,040,750				
Transfer (IN)				1,000,000					
TOTAL SOURCES	\$ 12,885,369	\$ 12,904,598	\$ 12,982,419	\$ 15,568,081	\$ 32,026,418	\$ 30,146,127	\$ 32,777,977	\$ 20,859,280	\$ 22,004,869
USES									
Salaries and Wages	\$ 2,869,747	\$ 2,844,275	\$ 2,878,173	\$ 3,762,672	\$ 4,064,100	\$ 4,226,664	\$ 4,395,731	\$ 4,571,560	\$ 4,754,422
Employee Fringe	1,281,734	1,357,142	1,332,264	1,891,008	2,036,840	2,199,787	2,375,770	2,565,832	2,771,098
Total Personnel Cost	4,151,481	4,201,417	4,210,437	5,653,680	6,100,940	6,426,451	6,771,501	7,137,392	7,525,521
Professional Services	221,815	227,259	175,021	167,050	117,050	122,903	129,048	135,500	142,275
Services and Supplies	2,107,062	2,030,189	2,971,167	3,733,100	3,613,400	3,848,900	3,828,900	3,901,400	3,394,400
Insurance	185,410	197,331	211,382	221,900	261,200	269,036	277,107	285,420	293,983
Utilities	894,515	815,167	931,759	958,691	902,000	938,080	975,603	1,014,627	1,055,212
Cost of Goods Sold	4,814	7,125	10,212	-	-	-	-	-	-
Central Services Cost	353,700	356,440	445,092	-	603,846	628,000	653,120	679,245	706,414
Defensible Space	97,876	100,000	77,969	100,000	105,000	105,000	105,000	105,000	105,000
Capital Improvements	1,529,939	3,053,120	715,805	15,588,700	14,589,000	12,213,000	15,113,700	2,695,320	853,000
Carry-Forward				5,887,795					
Debt Service	643,133	644,545	635,405	643,135	282,030	3,746,913	3,746,913	3,482,552	3,482,552
TOTAL USES	\$ 10,189,745	\$ 11,632,593	\$ 10,384,249	\$ 32,954,051	\$ 26,574,466	\$ 28,298,283	\$ 31,600,891	\$ 19,436,456	\$ 17,558,357
SOURCES(USES)	\$ 2,695,624	\$ 1,272,005	\$ 2,598,170	\$ (17,385,970)	\$ 5,451,952	\$ 1,847,844	\$ 1,177,085	\$ 1,422,824	\$ 4,446,512
Unrestricted Net Position	15,137,933	16,409,938	19,008,108	1,622,138	7,074,090	8,921,934	10,099,020	11,521,843	15,968,355
Restricted by Third Party		324,306							
Board "Reservation"	9,656,890	14,213,435	13,882,435	-	-	-	-	-	-
Operating Reserve Policy Level (25%)	2,004,168	1,983,732	2,258,260	4,180,554	2,925,859	3,084,592	3,185,070	3,314,646	3,305,701
Excess/Available Unrestricted Net Position	3,476,875	212,771	2,867,413	(2,558,416)	4,148,231	5,837,342	6,913,950	8,207,197	12,662,654
Capital Reserve (1 year of 3 year Avg Depreciation)				3,188,160	3,125,700	3,552,935	3,889,760	4,222,808	4,222,809
Debt Reserve (1 Year Debt Service)				643,135	282,030	3,614,733	3,614,733	3,614,733	3,614,733
Total Reserve Policy Requirement				8,011,849	6,333,589	10,252,260	10,689,563	11,152,187	11,143,243
Excess/Available Fund Balance				(6,389,711)	740,501	(1,330,326)	(590,543)	369,656	4,825,112

FY 2023-24 BASELINE BUDGET

COMMUNITY SERVICES FUND

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

FIVE YEAR FORECAST - BASELINE

**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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	23,220,100			
Facility Fees	5,774,067	1,735,612	830,977	3,692,700	2,643,576			
Rents	-	-	-	12,100	139,875			
Intergovernmental - Operating Grants	52,244	53,997	46,825	139,875	129,100			
Interfund Services	76,558	91,769	149,813	123,002	12,100			
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,588,062	24,404,900	26,144,751			
OPERATING EXPENSE								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,207,000			
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,017,470			
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,224,470			
Professional Services	380,719	35,770	26,689	41,425	41,425			
Services and Supplies	4,802,036	3,625,079	4,941,073	5,485,729	5,761,200			
Insurance	367,719	367,254	442,932	427,200	503,000			
Utilities	1,125,630	1,129,611	1,125,484	1,300,863	1,285,800			
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700			
Central Services Cost	903,200	882,970	999,760	1,178,206	1,282,927			
Defensible Space	97,876	100,000	77,970	100,000	105,000			
Depreciation	2,938,157	2,916,601	2,960,294	2,711,592	2,708,400			
TOTAL OPERATING EXPENSE	20,189,368	18,205,789	20,916,816	24,398,051	25,810,922			
NET INCOME (EXPENSE)	1,198,929	(231,899)	(1,328,754)	6,849	333,829			
NON OPERATING INCOME								
Other Sources	-	-	2,172	-	-			
Non Operating Leases	116,041	119,697	176,871	129,074	132,900			
Investment Earnings	126,143	4,472	(62,788)	40,008	40,008			
Capital Grants	-	-	47,927	25,535,000	-			
Proceeds from Capital Asset Dispositions	270,761	(28,518)	424,177	-	-			
TOTAL NON OPERATING INCOME	512,945	95,650	588,359	25,704,082	172,908			
NON OPERATING EXPENSE								
Debt Service Interest	-	(2,728)	10,848	6,157	-			
Amortization	-	3,358	1,679	-	-			
TOTAL NON OPERATING EXPENSE	-	630	12,527	6,157	-			
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,874	(136,878)	(752,921)	25,704,774	506,737			
TRANSFERS								
Transfers In	241,875	-	380,426	-	-			
Transfers Out	5,443,385	-	380,426	-	-			
TOTAL TRANSFERS	(5,201,510)	-	-	-	-			
CHANGE IN NET POSITION	(3,489,636)	(136,878)	(753,414)	25,704,774	506,737			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	15,485,428	16,092,512	18,560,447	20,437,223	23,220,100			
Facility Fees	5,774,067	1,735,612	830,977	3,692,700	2,643,576			
Rents	-	-	-	12,100	12,100			
Intergovernmental - Operating Grants	52,244	53,997	46,825	139,875	139,875			
Interfund Services	76,558	91,769	149,813	123,002	129,100			
Non Operating Leases	116,041	119,697	176,871	129,074	132,900			
Investment Earnings	126,143	4,472	(62,788)	40,008	40,008			
Capital Grants	-	-	47,927	25,535,000	-			
Other Sources	-	-	2,172	-	-			
Proceeds from Capital Asset Dispositions	270,761	(28,518)	424,177	-	-			
Funded Capital Resources	-	-	2,172	-	-			
Transfers In	241,875	-	380,426	-	-			
TOTAL SOURCES	22,143,117	18,069,541	20,559,019	50,108,982	26,317,659			
USES								
Salaries and Wages	6,314,053	6,159,583	6,902,641	8,525,014	9,207,000			
Employee Fringe	1,883,703	1,942,752	2,134,510	2,819,953	3,017,470			
Total Personnel Cost	8,197,756	8,102,335	9,037,151	11,344,967	12,224,470			
Professional Services	380,719	35,770	26,689	41,425	41,425			
Services and Supplies	4,802,036	3,625,079	4,941,073	5,485,729	5,761,200			
Insurance	367,719	367,254	442,932	427,200	503,000			
Utilities	1,125,630	1,129,611	1,125,484	1,300,863	1,285,800			
Cost of Goods Sold	1,376,274	1,046,170	1,305,464	1,808,069	1,898,700			
Central Services Cost	903,200	882,970	999,760	1,178,206	1,282,927			
Defensible Space	97,876	100,000	77,970	100,000	105,000			
Capital Improvements	-	-	1,993,406	28,041,700	5,294,500			
Debt Service	-	(2,728)	382,762	390,862	-			
Transfers Out	5,443,385	-	380,426	-	-			
TOTAL USES	22,694,596	15,286,460	20,713,116	50,119,021	28,397,022			
SOURCES(USES)	(551,479)	2,783,081	(154,097)	(10,039)	(2,079,363)			

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
COMMUNITY SERVICES FUND**

19-Jan-23

	Actuals		Final Budget		Forecast				
	FY2019/20	FY2020/21	FY2021/22	FY2022/23	Baseline Budget FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28
Beginning Fund Balance	\$ 13,333,953	\$ 15,280,913	15,890,932	15,736,833	12,651,081	10,571,718	6,691,980	4,397,127	6,330,091
SOURCES									
Charges for Services	\$ 15,485,428	\$ 16,092,512	\$ 18,560,447	\$ 20,437,223	\$ 23,220,100	\$ 23,916,703	\$ 24,634,204	\$ 25,373,230	\$ 26,134,427
Facility Fees - Operating	2,041,702	1,735,612	420,827						
Facility Fees - Capital	3,322,215	536,571	-						
Facility Fees - Debt	410,150	412,748	410,150						
Facility Fees	5,774,067	2,684,931	830,977	3,692,700	2,643,576	3,692,700	3,692,700	3,692,700	3,692,700
Rents			4,342		12,100	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	1,689,644	53,997	46,825	141,174	139,875	139,875	139,875	139,875	139,875
Interfund Services	76,558	91,769	149,813	123,002	129,100	129,100	129,100	129,100	129,100
Non Operating Leases	116,042	119,697	176,871	139,875	132,900	132,900	132,900	132,900	132,900
Investment Earnings	126,143	4,471	(62,789)	40,008	40,008	40,008	40,008	40,008	40,008
Capital Grant		88,505	47,927	25,535,000	-				
Proceeds from Capital Asset Dispositions	288,187	53,750	424,178						
Transfers (IN)	241,875		380,426						1
TOTAL SOURCES	\$ 23,797,944	\$ 19,189,632	\$ 20,559,017	\$ 50,108,982	\$ 26,317,659	\$ 28,063,386	\$ 28,780,887	\$ 29,519,913	\$ 30,281,111
USES									
Salaries and Wages		\$ 6,159,583	\$ 6,902,641	\$ 8,525,014	\$ 9,207,000	\$ 9,575,280	\$ 9,958,291	\$ 10,356,623	\$ 10,770,888
Employee Fringe		1,942,751	2,134,510	2,819,953	3,017,470	3,107,994	3,201,234	3,297,271	3,396,189
Total Personnel Cost		8,102,334	9,037,151	11,344,967	12,224,470	12,683,274	13,159,525	13,653,894	14,167,077
Professional Services		388,925	26,689	41,425	41,425	41,425	41,425	41,425	41,425
Services and Supplies		4,016,395	4,941,073	5,485,729	5,761,200	5,900,091	6,137,369	6,612,580	6,581,147
Insurance		367,254	442,932	427,200	503,000	518,090	533,633	549,642	566,131
Utilities		1,129,611	1,125,484	1,300,863	1,285,800	1,285,800	1,285,800	1,285,800	1,285,800
Cost of Goods Sold		1,046,171	1,305,464	1,808,069	1,898,700	1,898,700	1,898,700	1,898,700	1,898,700
Central Services Cost		882,970	999,759	1,178,206	1,282,927	1,334,244	1,387,614	1,443,118	1,500,843
Defensible Space		100,000	77,970	100,000	105,000	105,000	105,000	105,000	105,000
Transfers (OUT)			380,426						
Capital Improvements	5,059,031	2,165,510	1,993,406	28,041,700	5,294,500	8,176,500	6,526,675	1,996,790	4,570,165
Carry-Forward				3,075,713					
Debt Service	384,354	380,443	382,762	390,862	-	-	-	-	-
TOTAL USES	\$ 21,989,489	\$ 18,579,613	\$ 20,713,116	\$ 53,194,734	\$ 28,397,022	\$ 31,943,124	\$ 31,075,740	\$ 27,586,949	\$ 30,716,288
SOURCES(USES)	\$ 1,808,455	\$ 610,019	\$ (154,099)	\$ (3,085,752)	\$ (2,079,363)	\$ (3,879,738)	\$ (2,294,853)	\$ 1,932,965	\$ (435,177)
Prior Year Adjustments	138,505								
Ending Fund Balance	\$ 15,280,913	\$ 15,890,932	\$ 15,736,833	\$ 12,651,081	\$ 10,571,718	\$ 6,691,980	\$ 4,397,127	\$ 6,330,091	\$ 5,894,914
Operating Reserve Policy Level (25%)	4,136,526	4,008,415	4,584,237	6,190,543	5,775,631	5,941,656	6,137,266	6,397,540	6,536,531
Excess/Available Fund Balance	11,144,387	11,882,517	11,152,596	6,460,538	4,796,088	750,324	(1,740,140)	(67,449)	(641,617)
Capital Reserve (1 year of 3 year Avg Depreciation)				2,785,000	2,785,000	2,785,000	2,785,000	2,785,000	2,785,001
Total Reserve Policy Requirement				8,975,543	8,560,631	8,726,656	8,922,266	9,182,540	9,321,532
Excess/Available Fund Balance				3,675,538	2,011,088	(2,034,676)	(4,525,140)	(2,852,449)	(3,426,618)

FY 2023-24 BASELINE BUDGET

CHAMPIONSHIP GOLF COURSE

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BASELINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2023/24**

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>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Sources</u>	4,219,420	3,262,146	3,062,626	4,296,325	4,444,852
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	1,933,504	1,520,615	1,616,298	1,992,829	2,151,120
Non Personnel	3,211,949	1,820,679	1,991,895	2,434,372	2,384,023
Capital**	-	-	96,520	334,700	449,900
	5,145,453	3,341,294	3,704,713	4,761,901	4,985,043

FTE's*	43.9	30.2	31.4	31.3	31.3
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*Based on budget

** FY19-20 & FY20-21 Excludes Capital and Debt

<u>Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Golf Season</u>					
Opening Date*	5/17/2019	5/18/2020	5/17/2021	5/13/2022	5/15/2023
Closing Date*	10/20/2019	10/18/2020	10/17/2021	10/16/2022	10/15/2023
<i>*Based on calendar year</i>					
Total Rounds Played	21,450	24,650	24,632	24,632	24,632

**Incline Village General Improvement District
Community Services – Championship Golf Course
Executive Summary
Operating Budget FY 2023/24**

<u>Green Fee Breakdown by Play Type</u>	<u>2023 Season Projected</u>		<u>14 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	31%	7,390	32%	7,178
Play Pass	35%	8,621	29%	6,627
Non-Picture Pass	23%	5,665	22%	4,897
Guest	10%	2,463	10%	2,331
Other	2%	493	7%	1,519
Total	100%	24,632	100%	22,552

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

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) have been increased by an average of 5%, and have been evaluated in relation to Board-approved cost-recovery targets.
- Same budgeted rounds as 2022/2023, which is an increase of 9% over the 14-year average.
- Food and Beverage revenue is based on 5% increase over 2022/2023 budget.
- Merchandise Sales projected at a 5% increase over 2022/2023 budget.

Staffing – The FY23/24 budget reflects 31.1 positions, essentially unchanged from FY2022/23.

- Personnel costs increased for 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 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

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	4,037,096	3,214,950	3,062,626	3,778,822	3,997,700			
Facility Fees	171,994	33,019	-	520,251	449,900			
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,062,626	4,299,073	4,447,600			
OPERATING EXPENSE								
Salaries and Wages	1,511,829	1,170,676	1,256,237	1,535,541	1,658,300			
Employee Fringe	421,675	349,938	360,061	457,288	492,820			
Total Personnel Cost	1,933,504	1,520,615	1,616,298	1,992,829	2,151,120			
Professional Services	6,010	6,403	5,234	6,380	6,380			
Services and Supplies	1,119,686	797,277	885,825	1,061,193	1,110,500			
Insurance	68,363	72,765	77,941	81,800	96,300			
Utilities	244,614	227,960	223,990	252,595	268,100			
Cost of Goods Sold	913,275	491,861	437,588	615,505	646,300			
Central Services Cost	236,800	225,626	179,012	231,348	256,443			
Depreciation	676,015	661,006	681,320	623,292	552,000			
TOTAL OPERATING EXPENSE	5,198,267	4,003,512	4,107,208	4,864,942	5,087,143			
NET INCOME (EXPENSE)	(989,178)	(755,542)	(1,044,582)	(565,869)	(639,543)			
NON OPERATING INCOME								
Investment Earnings	-	-	248	(2,748)	(2,748)			
Proceeds from Capital Asset Dispositions	10,330	14,176	21,446	-	-			
TOTAL NON OPERATING INCOME	10,330	14,176	21,695	(2,748)	(2,748)			
NON OPERATING EXPENSE								
Debt Service Interest	-	(1,213)	4,910	2,055	-			
Amortization	-	1,567	784	-	-			
TOTAL NON OPERATING EXPENSE	-	355	5,693	2,055	-			
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(741,721)	(1,028,581)	(570,672)	(642,291)			
TRANSFERS								
Transfers In	-	-	181,455	-	-			
Transfers Out	623,201	-	-	-	-			
TOTAL TRANSFERS	(623,201)	-	181,455	-	-			
CHANGE IN NET POSITION	(1,602,049)	(741,721)	(847,125)	(570,672)	(642,291)			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	4,037,096	3,214,950	3,062,626	3,778,822	3,997,700			
Facility Fees	171,994	33,019	-	520,251	449,900			
Investment Earnings	-	-	248	(2,748)	(2,748)			
Proceeds from Capital Asset Dispositions	10,330	14,176	21,446	-	-			
Transfers In	-	-	181,455	-	-			
TOTAL SOURCES	4,219,420	3,262,146	3,265,776	4,296,325	4,444,852			
USES								
Salaries and Wages	1,511,829	1,170,676	1,256,237	1,535,541	1,658,300			
Employee Fringe	421,675	349,938	360,061	457,288	492,820			
Total Personnel Cost	1,933,504	1,520,615	1,616,298	1,992,829	2,151,120			
Professional Services	6,010	6,403	5,234	6,380	6,380			
Services and Supplies	1,119,686	797,277	885,825	1,061,193	1,110,500			
Insurance	68,363	72,765	77,941	81,800	96,300			
Utilities	244,614	227,960	223,990	252,595	268,100			
Cost of Goods Sold	913,275	491,861	437,588	615,505	646,300			
Central Services Cost	236,800	225,626	179,012	231,348	256,443			
Capital Improvements	-	-	96,520	334,700	449,900			
Debt Service	-	(1,213)	182,305	185,551	-			
Transfers Out	623,201	-	-	-	-			
TOTAL USES	5,145,453	3,341,294	3,704,713	4,761,901	4,985,043			
SOURCES(USES)	(926,034)	(79,148)	(438,937)	(465,576)	(540,191)			

Row Labels	Narrative	Sum of FTE
320		42.837
31		
1241	REVENUE OFFICE SUPERVISOR	0.325
3101	DIR GOLF OPS/COMMUNITY SVCS	0.525
3103	1st ASSISTANT CHAMPIONSHIP	0.750
3105	SR. HEAD GOLF PROFESSIONAL	0.900
3108	OUTSIDE SERVICES SUPERVISOR	0.459
3110	OUTSIDE SERVICES STAFF	2.277
3112	GOLF SHOP STAFF	1.322
3113	ASST GOLF PRO/TOURNAMENT COORD	0.252
3115	DISTRICT MERCHANDISER	0.665
3117	LEAD GOLF SHOP STAFF	1.164
3119	STARTER/RANGER	1.575
3120	TEACHING PROFESSIONAL	0.154
3131	GROUNDS SUPERINT. GOLF COURSES	0.750
3132	ASSISTANT SUPERINTENDANT	1.000
3136	MAINTENANCE	1.000
3137	MAINTENANCE GROUNDS WORKER	7.428
3138	IRRIGATION TECHNICIAN	0.740
3301	DIRECTOR OF FOOD AND BEVERAGE	0.250
3302	FOOD & BEVERAGE ASST. MANAGER	0.275
3304	EXECUTIVE CHEF	0.225
3305	SOUS CHEF	0.215
3310	COOK	2.446
3311	PREP COOK	0.612
3313	DISHWASHER	0.204
3317	BARTENDER	0.673
3320	SERVER	1.803
3322	GRILLE HOST	0.601
3326	FOOD COURT CASHIER	0.721
3327	BAR CART ATTENDANT	0.666
3373	CHATEAU RECEPTIONIST	0.200
3454	MARKETING MANAGER	0.100
3455	MARKETING COORDINATOR	0.100
3458	MKTG VIDEO/PHOTO PROD COORD	0.075
3462	HYATT SHOP STAFF	0.000
3465	LEAD HYATT SHOP STAFF	0.000
3480	REVENUE SAFE CLERK	0.325
3485	REVENUE OFFICE TECHNICIAN	0.480
32		
1241	REVENUE OFFICE SUPERVISOR	0.025
3101	DIR GOLF OPS/COMMUNITY SVCS	0.125
3103	1st ASSISTANT CHAMPIONSHIP	0.250
3105	SR. HEAD GOLF PROFESSIONAL	0.100

3108	OUTSIDE SERVICES SUPERVISOR	0.412
3110	OUTSIDE SERVICES STAFF	1.488
3112	GOLF SHOP STAFF	0.876
3113	ASST GOLF PRO/TOURNAMENT COORD	0.588
3115	DISTRICT MERCHANDISER	0.265
3117	LEAD GOLF SHOP STAFF	0.526
3119	STARTER/RANGER	1.257
3131	GROUNDS SUPERINT. GOLF COURSES	0.250
3137	MAINTENANCE GROUNDS WORKER	2.019
3138	IRRIGATION TECHNICIAN	0.625
3235	MOUNTAIN COURSE ASSISTANT SUPERINTENDANT	1.000
3301	DIRECTOR OF FOOD AND BEVERAGE	0.050
3304	EXECUTIVE CHEF	0.050
3305	SOUS CHEF	0.070
3310	COOK	0.242
3326	FOOD COURT CASHIER	0.962
3327	BAR CART ATTENDANT	0.226
3454	MARKETING MANAGER	0.050
3455	MARKETING COORDINATOR	0.050
3458	MKTG VIDEO/PHOTO PROD COORD	0.025
3480	REVENUE SAFE CLERK	0.025
3485	REVENUE OFFICE TECHNICIAN	0.025
Grand Total		42.837



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Championship Golf		3144BD2101	Championship Golf Cart Barn Siding Replacement		-	165,000				165,000
		3141GC1103	Irrigation Improvements							-
		3141GC1901	Practice Green Expansion		30,000	200,000				230,000
		3141GC1202	Championship Course Bunkers			160,000	170,000	180,000		510,000
		3141LI1202	Cart Path Replacement - Champ Course	55,000	55,000	195,000	187,500	55,000	55,000	547,500
		3141LV1898	Championship Golf Course Electric Cart Fleet and GPS							-
		3143GC1202	Driving Range Improvements		34,000					34,000
		3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700				45,500		45,500
		3143GC1201	Driving Range Nets						285,000	285,000
		3143GC1202	Driving Range Improvements							-
		3144BD2101	Championship Golf Cart Barn Siding Replacement							-
		3144BD2602	Cart Barn Replacement						1,400,000	1,400,000
		3144FF1702	Replace Ice Maker Championship Golf Course Cart Barn					11,970		11,970
		3153FF1801	Grille Furniture						35,200	35,200
		3153FF2604	Grille Patio Table and Chairs				12,380			12,380
		3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway							
		3197LE1748	Replace Blade Grinding Equipment	10,000	49,000					49,000
		Rolling Stock	Fleet / Vehicle Replacement - Cham.p Course	230,000	281,900	209,300	185,000	282,800	453,800	1,412,800
		Total		334,700	449,900	929,300	554,880	575,270	2,229,000	4,738,350



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/8/23

Department	Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total	
Community Services			3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	20,000	20,000		15,000	13,000	68,000	
			3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	25,000	5,000	5,000	5,000	20,000	5,000	40,000	
			3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent						950	950	
			3153FF1204	Champ Grille Kitchen Equipment	Food and Beverage Manager							-	
			3197LE1720	2019 Lely Fertilizer Spreader #789	Fleet Superintendent							-	
			Total - Champ Course				40,000	25,000	25,000	5,000	35,000	18,950	108,950

FY 2023-24 BASELINE BUDGET

MOUNTAIN GOLF COURSE

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BASELINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2023/24**

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

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Sources</u>	1,336,679	1,066,090	790,033	2,185,453	1,359,852
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	416,974	459,232	472,560	663,122	715,020
Non Personnel	2,301,217	554,768	563,823	694,082	741,499
Capital**	-	-	556,500	1,138,000	723,200
	<u>2,718,191</u>	<u>1,013,999</u>	<u>1,592,883</u>	<u>2,495,204</u>	<u>2,179,719</u>
 FTE's*	 11.6	 10.9	 12.0	 11.6	 11.6

*Based on budget

** FY19-20 & FY20-21 Excludes Capital and Debt

Service Measures

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Golf Season</u>					
Opening Date*	5/28/2019	5/25/2020	5/24/2021	5/20/2022	5/19/2023
Closing Date*	9/15/2019	10/11/2020	10/14/2021	10/9/2022	10/8/2023
<i>*Based on calendar year</i>					
Total Rounds Played	15,759	18,690	14,921	18,920	17,435

**Incline Village General Improvement District
Community Services – Mountain Golf Course
Executive Summary
Operating Budget FY 2023/24**

<u>Green Fee Breakdown by Play Type</u>	<u>2023 Season Projected</u>		<u>14 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	41%	7,148	40%	6,260
Play Pass	21%	3,661	12%	1,902
Non-Picture Pass	25%	4,359	30%	4,663
Guest	10%	1,744	10%	1,547
Other	3%	523	8%	1,195
Total	100%	17,435	100%	15,567

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

Budget Highlights

Revenue/Sources

- Golf rates (Green Fees and Play Passes) have been increased by an average of 5% increase, and have been evaluated in relation to Board-approved cost-recovery targets.
- 2023 budgeted rounds for Mountain Course are based on closing 9 holes starting in mid-September for cart path work and 12% above 14 year averages.
- Food and Beverage revenue is based on 5% increase over 2022-2023 budget.
- Merchandise Sales projected at a 5% increase

Staffing - The FY23/24 baseline budget reflects 11.6 positions, essentially unchanged from FY2022/23.

- Personnel costs in the baseline budget reflect an increase of 7.8% due to cost-of-living adjustments 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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	724,464	809,745	717,965	1,004,338	1,085,300			
Facility Fees	327,607	222,882	-	1,139,874	232,000			
TOTAL OPERATING INCOME	1,052,070	1,032,627	717,965	2,144,212	1,317,300			
OPERATING EXPENSE								
Salaries and Wages	320,393	346,777	356,823	500,207	540,100			
Employee Fringe	96,581	112,455	115,737	162,915	174,920			
Total Personnel Cost	416,974	459,232	472,560	663,122	715,020			
Professional Services	7,025	2,296	1,759	2,570	2,570			
Services and Supplies	483,269	333,305	345,354	381,890	404,900			
Insurance	15,687	16,725	17,932	18,800	22,100			
Utilities	83,695	84,117	88,192	98,346	108,300			
Cost of Goods Sold	64,580	61,792	47,980	113,366	119,000			
Central Services Cost	54,000	56,533	61,381	77,236	84,629			
Depreciation	156,361	204,637	199,433	198,528	157,100			
TOTAL OPERATING EXPENSE	1,281,591	1,218,637	1,234,591	1,553,858	1,613,619			
NET INCOME (EXPENSE)	(229,521)	(186,010)	(516,626)	590,354	(296,319)			
NON OPERATING INCOME								
Non Operating Leases	40,256	41,464	54,791	43,989	45,300			
Investment Earnings	-	-	248	(2,748)	(2,748)			
Proceeds from Capital Asset Dispositions	244,352	(8,002)	17,029	-	-			
TOTAL NON OPERATING INCOME	284,608	33,463	72,068	41,241	42,552			
NON OPERATING EXPENSE								
Debt Service Interest	-	-	1,225	1,874	-			
TOTAL NON OPERATING EXPENSE	-	-	1,225	1,874	-			
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(152,547)	(445,782)	629,721	(253,767)			
TRANSFERS								
Transfers Out	1,592,962	-	-	-	-			
TOTAL TRANSFERS	(1,592,962)	-	-	-	-			
CHANGE IN NET POSITION	(1,537,874)	(152,547)	(445,782)	629,721	(253,767)			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	724,464	809,745	717,965	1,004,338	1,085,300			
Facility Fees	327,607	222,882	-	1,139,874	232,000			
Non Operating Leases	40,256	41,464	54,791	43,989	45,300			
Investment Earnings	-	-	248	(2,748)	(2,748)			
Proceeds from Capital Asset Dispositions	244,352	(8,002)	17,029	-	-			
TOTAL SOURCES	1,336,679	1,066,090	790,033	2,185,453	1,359,852			
USES								
Salaries and Wages	320,393	346,777	356,823	500,207	540,100			
Employee Fringe	96,581	112,455	115,737	162,915	174,920			
Total Personnel Cost	416,974	459,232	472,560	663,122	715,020			
Professional Services	7,025	2,296	1,759	2,570	2,570			
Services and Supplies	483,269	333,305	345,354	381,890	404,900			
Insurance	15,687	16,725	17,932	18,800	22,100			
Utilities	83,695	84,117	88,192	98,346	108,300			
Cost of Goods Sold	64,580	61,792	47,980	113,366	119,000			
Central Services Cost	54,000	56,533	61,381	77,236	84,629			
Capital Improvements	-	-	556,500	1,138,000	723,200			
Debt Service	-	-	1,225	1,874	-			
Transfers Out	1,592,962	-	-	-	-			
TOTAL USES	2,718,191	1,013,999	1,592,883	2,495,204	2,179,719			
SOURCES(USES)	(1,381,513)	52,090	(802,849)	(309,751)	(819,867)			



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Mountain Golf		3241GC1502	Wash Pad Improvements	-	100,000					100,000
		3241LI2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000	-					-
		3299BD2201	Maintenance Bldg. / Torch Down Roof Replacement		100,000					100,000
		3241GC1404	Irrigation Improvements	18,000	10,000	12,000			800,000	822,000
		3241LV1899	Mountain Course 58 Cart Fleet		491,200					491,200
		Rolling Stock	Fleet / Vehicle Replacement - Mount. Course	20,000	22,000	310,500	-	-	59,000	391,500
		Total		1,138,000	723,200	322,500	-	-	859,000	1,904,700



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date:1/8/23

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
		3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000		30,000	30,000	30,000		90,000
		3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	22,500	27,500	5,000	407,500	10,000	472,500
		3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent			25,000				25,000
		Total - Mountain Course			20,500	22,500	82,500	35,000	437,500	10,000	587,500

FY 2023-24 BASELINE BUDGET

FACILITIES

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BAESLINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2023/24**

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 two hundred and ninety six (296) of the expected three hundred and seventy (370) 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 2023/24**

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 2023/24**

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

	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actuals FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Sources</u>	492,932	814,408	2,115,921	2,304,536	2,563,120
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	116,644	484,857	668,257	773,006	834,240
Non Personnel	648,324	519,703	1,253,939	1,367,711	1,230,569
Capital**	-	-	(3,150)	10,000	12,000
	<u>764,967</u>	<u>1,004,560</u>	<u>1,919,046</u>	<u>2,150,717</u>	<u>2,076,809</u>

FTE's*

*Based on budget	2.5	10.4	11.8	9.3	9.3
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** FY19-20 & FY20-21 Excludes Capital and Debt

<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>Budget FY2023-24</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	

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.

**Incline Village General Improvement District
Community Services – Facilities
Executive Summary
Operating Budget FY 2023/24**

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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	361,890	790,683	1,942,227	2,117,586	2,551,300			
Facility Fees	131,043	41,275	-	187,130	12,000			
TOTAL OPERATING INCOME	492,932	831,958	1,942,227	2,304,716	2,563,300			
OPERATING EXPENSE								
Salaries and Wages	83,927	329,647	458,090	525,118	567,100			
Employee Fringe	32,717	155,209	210,168	247,888	267,140			
Total Personnel Cost	116,644	484,857	668,257	773,006	834,240			
Professional Services	1,140	1,184	859	1,170	1,170			
Services and Supplies	329,485	280,325	503,408	548,975	550,900			
Insurance	10,715	11,440	12,222	12,800	15,100			
Utilities	34,891	48,372	58,806	56,129	59,700			
Cost of Goods Sold	-	155,144	409,368	464,700	488,100			
Central Services Cost	25,500	24,396	95,990	106,807	115,599			
Depreciation	159,048	147,751	132,394	122,064	118,000			
TOTAL OPERATING EXPENSE	677,423	1,153,468	1,881,305	2,085,651	2,182,809			
NET INCOME (EXPENSE)	(184,491)	(321,510)	60,922	219,065	380,491			
NON OPERATING INCOME								
Investment Earnings	-	-	473	(180)	(180)			
Proceeds from Capital Asset Dispositions	-	(17,550)	-	-	-			
TOTAL NON OPERATING INCOME	-	(17,550)	473	(180)	(180)			
NON OPERATING EXPENSE								
Debt Service Interest	-	(1,158)	3,941	1,962	-			
Amortization	-	1,496	748	-	-			
TOTAL NON OPERATING EXPENSE	-	339	4,689	1,962	-			
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(339,399)	56,706	216,923	380,311			
TRANSFERS								
Transfers In	-	-	173,220	-	-			
Transfers Out	246,592	-	-	-	-			
TOTAL TRANSFERS	(246,592)	-	173,220	-	-			
CHANGE IN NET POSITION	(431,083)	(339,399)	229,926	216,923	380,311			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	790,683	790,683	1,942,227	2,117,586	2,551,300			
Facility Fees	41,275	41,275	-	187,130	12,000			
Investment Earnings	-	-	473	(180)	(180)			
Proceeds from Capital Asset Dispositions	(17,550)	(17,550)	-	-	-			
Transfers In	-	-	173,220	-	-			
TOTAL SOURCES	814,408	814,408	2,115,921	2,304,536	2,563,120			
USES								
Salaries and Wages	329,647	329,647	458,090	525,118	567,100			
Employee Fringe	155,209	155,209	210,168	247,888	267,140			
Total Personnel Cost	484,857	484,857	668,257	773,006	834,240			
Professional Services	1,184	1,184	859	1,170	1,170			
Services and Supplies	280,325	280,325	503,408	548,975	550,900			
Insurance	11,440	11,440	12,222	12,800	15,100			
Utilities	48,372	48,372	58,806	56,129	59,700			
Cost of Goods Sold	155,144	155,144	409,368	464,700	488,100			
Central Services Cost	24,396	24,396	95,990	106,807	115,599			
Capital Improvements	-	-	(3,150)	10,000	12,000			
Debt Service	(1,158)	(1,158)	173,285	177,130	-			
TOTAL USES	1,004,560	1,004,560	1,919,046	2,150,717	2,076,809			
SOURCES(USES)	(190,152)	(190,152)	196,874	153,819	486,311			

Row Labels	Narrative	Sum of FTE
330		9.309
33		
1241	REVENUE OFFICE SUPERVISOR	0.050
3101	DIR GOLF OPS/COMMUNITY SVCS	0.150
3301	DIRECTOR OF FOOD AND BEVERAGE	0.350
3302	FOOD & BEVERAGE ASST. MANAGER	0.225
3304	EXECUTIVE CHEF	0.375
3305	SOUS CHEF	0.365
3330	EVENT COORDINATOR	1.000
3350	BANQUET BAR CAPTAIN	0.312
3351	BANQUET BARTENDER	0.048
3352	BANQUET SERVER	0.577
3354	BANQUET CAPTAIN	0.769
3356	BANQUET COOK	0.769
3359	BANQUET DISHWASHER	0.481
3360	BANQUET CHEF	1.000
3373	CHATEAU RECEPTIONIST	0.400
3375	FACILITIES OPERATIONS ASSITANT	0.192
3377	SALES & EVENT COORDINATOR	1.000
3454	MARKETING MANAGER	0.060
3455	MARKETING COORDINATOR	0.060
3458	MKTG VIDEO/PHOTO PROD COORD	0.025
3480	REVENUE SAFE CLERK	0.050
3485	REVENUE OFFICE TECHNICIAN	0.050
3376	FACILITY OPERATIONS LEAD	1.000
Grand Total		9.309



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total	
Facilities		3350BD1302	Resurface Patio Deck - Chateau				27,500	-		27,500	
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing				25,000			25,000	
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000						-	
		3352LV1720	Replace 2013 Cargo Truck #690	-				40,000		40,000	
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module					25,620		25,620	
		3350FF1204	Catering Kitchen Equipment							-	
		3350FF1603	Portable Bars				18,375			18,375	
		3352FF1003	Catering Ceremony Chairs					16,000		16,000	
		3352FF1104	Replace Banquet Serveware		12,000	75,000				87,000	
		3352FF1704	Banquet Tables				10,000		35,090	45,090	
		Rolling Stock	Fleet / Vehicle Replacement - Facilities								
		Total			10,000	12,000	75,000	80,875	81,620	35,090	284,585



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/8/23

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
		3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	49,500	68,000			55,500		123,500
		3350BD1505	Paint Interior of Chateau	Buildings Superintendent	40,500						-
		3350BD1506	Paint Exterior of Chateau	Buildings Superintendent						52,500	52,500
		3350FF1801	Chateau Lobby Furniture	Sales and Events Coordinator						14,850	14,850
		3351LI1807	Replacement Sod at Aspen Grove	Sales and Events Coordinator						19,800	19,800
											-
		Total - Facilities			90,000	68,000	-	-	55,500	87,150	210,650

FY 2023-24 BASELINE BUDGET

DIAMOND PEAK SKI RESORT

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BAESLINE CAPITAL – EXPENSE ITEMS

Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24

Overview

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 361 acres of the terrain operated under a Special Use Permit through the USFS. The ski area operates six chair lifts and 1 surface lift serving 30 groomed trails with a top elevation of 8,540' and a base elevation of 6,700'. The ski area supports a snowmaking system with capabilities of making snow on 65% of the developed terrain. The resorts amenities include a 13,000 square feet Main Lodge with food and drink service, indoor seating, equipment rental, lockers and restrooms. The skier services building at 7,400 square feet provides guest services and lift tickets, first aid room, child and adult lessons, employee locker rooms and administration. At the top of Lakeview lift, you will find Snowflake lodge providing food and beverage and an outdoor barbeque. The daily operating season typical begins in early December and continues through the middle of April. During the off-season, April through November, extensive maintenance programs are performed throughout the building facilities, ski lifts, fleet vehicles, snowmaking facilities, snowmaking equipment, slope erosion control, tree care and brushing.

Services Provided

- Ski lift served skiing and riding – 6 chairlifts
- Uphill skiing during non-operating hours
- 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
- Ski and Ride Centers
- Ski and Snowboard Rentals
- Mountain Operations
- Ski Lift Operations and Maintenance
- Hyatt Sport Shop
- Slope Operations and Maintenance
- First Aid and Ski Patrol
- Fleet Maintenance
- Facility Operations and Maintenance
- Parking and Shuttle Transportation

Compliance

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

Community Value

- Discounted season pass products to Picture Pass Holders

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

- Reduced rate on daily lift ticket products to Picture Pass Holders
- IVGID Community Appreciation week (free skiing and riding to Incline Village/Crystal Bay Picture Pass Holders)
- Community events

Community Outreach Ski Programs

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

Operating Budget Overview

The Ski venue fiscal operating budget represents revenue sources associated with charges for the following services.

- Customer Ski Lift Ticket Admissions and Fees
- Season Pass sales
- Concessions
- Food and Beverage sales at Main Lodge
- Food and Beverage sales at Snowflake Lodge
- Ski and Ride Center Lesson Sales
- Child Ski Center Lesson ales
- Equipment Rental fees
- Non-Operating Lease Income

Fiscal Operating Budget Uses and Expenses

- Personnel – Salaries and Wages
- Banking Fees and Processing
- Central Services Costs
- Cost of Goods Sold
- Computer Licenses and Fees
- Fuel
- Operating Supplies
- Repairs and Maintenance General
- Janitorial
- Snow Removal
- Uniforms
- Rental and Leases
- Permits and Fees
- Fleet Maintenance
- Building Maintenance
- Utilities – Electricity, Heating, Water, Sewer, Telephone, Trash, Cable TV

**Incline Village General Improvement District
Community Services – Diamond Peak Ski Resort
Executive Summary
Operating Budget FY 2023/24**

Financial Highlights	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Budget FY2022-23	Baseline FY2023-24
<u>Sources</u>	8,275,609	8,613,172	11,854,919	13,055,911	14,527,824
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	3,641,963	3,642,456	3,938,873	5,235,732	5,652,020
Non Personnel	4,254,043	2,961,174	3,792,504	4,327,280	4,381,029
Capital**	-	-	926,314	823,000	2,268,900
	<u>7,896,007</u>	<u>6,603,630</u>	<u>8,657,691</u>	<u>10,386,012</u>	<u>12,301,949</u>

FTE's*

*Based on budget	78.5	75.9	75.4	76.9	76.9
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** FY19-20 & FY20-21 Excludes Capital and Debt

Service Metrics

Service Measure Units	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Budget FY2022-23	Budget FY2023-24
<u>Ski Season</u>					
Opening Date	12/7/2019	12/7/2020	12/16/2021	12/8/2022	12/7/2023
Closing Date	3/15/2020	4/18/2021	4/3/2022	4/9/2023	4/14/2024
Operating Days	100	133	108	123	130
Skier Visits	99,424	126,638	91,489	130,000	130,000
PPH Lift Tickets	7,950	9,869	7,835	9,000	9,000
PPH Season Passes YTD	2,662	4,117	4,383	3,785	3,900
Non PPH Season Passes YTD	3,445	4,640	4,116	3,830	4,195
Lift Tickets	46,144	39,815	41,593	42,517	42,517
Food & Beverage Guest Checks	76,359	52,158	60,914	93,700	93,700
Rental Equipment Units	22,913	22,443	17,828	28,300	28,300
Child Ski Center Lessons Taught	5,209	2,707	4,948	5,450	5,450
Ski and Ride Center Lessons Taught	9,234	7,445	8,667	10,850	10,850

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.

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	14,056,500			
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	345,900			
Interfund Services	-	17,011	33,540	15,735	16,500			
TOTAL OPERATING INCOME	8,143,466	8,573,145	11,617,207	12,949,502	14,418,900			
OPERATING EXPENSE								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	4,216,400			
Employee Fringe	870,179	902,190	971,743	1,331,768	1,435,620			
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	5,652,020			
Professional Services	69,873	17,267	13,257	23,700	23,700			
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,361,000			
Insurance	206,899	195,881	259,300	234,500	276,100			
Utilities	511,366	547,831	492,946	641,435	574,700			
Cost of Goods Sold	363,567	317,925	389,302	558,200	586,200			
Central Services Cost	388,100	397,765	447,662	524,073	559,329			
Depreciation	1,350,051	1,294,516	1,278,962	1,137,696	1,251,500			
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,008,999	10,680,939	11,284,549			
NET INCOME (EXPENSE)	(290,350)	674,870	2,608,208	2,268,563	3,134,351			
NON OPERATING INCOME								
Other Sources	-	-	2,172	-	-			
Non Operating Leases	75,784	78,233	122,080	85,085	87,600			
Investment Earnings	49,030	1,723	(38,873)	21,324	21,324			
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	-			
TOTAL NON OPERATING INCOME	132,144	40,027	216,208	106,409	108,924			
NON OPERATING EXPENSE								
Debt Service Interest	-	(129)	440	219	-			
Amortization	-	185	93	-	-			
TOTAL NON OPERATING EXPENSE	-	56	533	219	-			
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	714,841	2,823,883	2,374,753	3,243,275			
TRANSFERS								
Transfers In	-	-	19,333	-	-			
Transfers Out	812,243	-	-	-	-			
TOTAL TRANSFERS	(812,243)	-	19,333	-	-			
CHANGE IN NET POSITION	(970,449)	714,841	2,843,216	2,374,753	3,243,275			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	14,056,500			
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	345,900			
Interfund Services	-	17,011	33,540	15,735	16,500			
Non Operating Leases	75,784	78,233	122,080	85,085	87,600			
Investment Earnings	49,030	1,723	(38,873)	21,324	21,324			
Other Sources	-	-	2,172	-	-			
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	-			
Funded Capital Resources	-	-	2,172	-	-			
Transfers In	-	-	19,333	-	-			
TOTAL SOURCES	8,275,609	8,613,172	11,854,919	13,055,911	14,527,824			
USES								
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	4,216,400			
Employee Fringe	870,179	902,190	971,743	1,331,768	1,435,620			
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	5,652,020			
Professional Services	69,873	17,267	13,257	23,700	23,700			
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,361,000			
Insurance	206,899	195,881	259,300	234,500	276,100			
Utilities	511,366	547,831	492,946	641,435	574,700			
Cost of Goods Sold	363,567	317,925	389,302	558,200	586,200			
Central Services Cost	388,100	397,765	447,662	524,073	559,329			
Capital Improvements	-	-	926,314	823,000	2,268,900			
Debt Service	-	(129)	19,340	19,769	-			
Transfers Out	812,243	-	-	-	-			
TOTAL USES	7,896,007	6,603,630	8,675,691	10,386,012	12,301,949			
SOURCES(USES)	379,603	2,009,543	3,179,228	2,669,899	2,225,875			

Row Labels	Narrative	Sum of FTE
340		76.920
1241	REVENUE OFFICE SUPERVISOR	0.425
3101	DIR GOLF OPS/COMMUNITY SVCS	0.125
3115	DISTRICT MERCHANDISER	0.025
3301	DIRECTOR OF FOOD AND BEVERAGE	0.350
3302	FOOD & BEVERAGE ASST. MANAGER	0.500
3304	EXECUTIVE CHEF	0.350
3305	SOUS CHEF	0.350
3310	COOK	2.999
3311	PREP COOK	0.473
3313	DISHWASHER	0.473
3317	BARTENDER	0.761
3321	BUSSER	0.832
3326	FOOD COURT CASHIER	1.331
3328	FOOD & BEVERAGE CASHIER	1.264
3331	SNOWFLAKE SUPERVISOR	0.505
3401	SKI RESORT GENERAL MANAGER	1.000
3402	MOUNTAIN OPERATIONS MANAGER	1.000
3404	RECEPTIONIST/SR ADMIN CLERK	1.000
3409	LIFT TECHNICIAN	1.000
3410	LIFT MANAGER	1.000
3411	LIFT MAINTENANCE TECHNICIAN	2.000
3412	LEAD LIFT OPERATOR	0.500
3413	LIFT OPERATOR X TICKET CHECKER	7.115
3414	ASSISTANT LIFT MANAGER	1.000
3415	LIFT MAINTENANCE LABORER	0.500
3419	SNOWMAKER III	2.423
3420	SLOPE MAINTENANCE MANAGER	1.000
3421	ASSISTANT SLOPE MAINTENANCE MANAGER	1.000
3422	SNOWMAKING CREW LEADER	0.173
3423	GROOMING CREW LEADER	0.269
3425	GROOMER I	1.615
3427	TERRAIN PARK ATTENDANT	1.154
3430	BASE OPERATIONS MANAGER	1.000
3431	BASE OPERATIONS SUPERVISOR	0.500
3432	MAINTENANCE - PROPERTY OPERATIONS	1.103
3434	TRAM DRIVER	0.538
3435	SHUTTLE/TRAM DRIVER	0.877
3439	PARKING ATTENDANT	1.567
3440	SKI PATROL DIRECTOR	0.833
3442	SKI PATROLLER	3.018
3443	DISPATCHER	0.555
3449	ASSISTANT DIRECTOR OF SKIERS SERVICES	0.663
3450	DIRECTOR OF SKIERS SERVICES	0.664

3452	SKI/SNOWBOARD SUPERVISOR	0.846
3453	SKI/SNOWBOARD INSTRUCTOR	4.837
3454	MARKETING MANAGER	0.710
3455	MARKETING COORDINATOR	0.710
3458	MKTG VIDEO/PHOTO PROD COORD	0.350
3460	RENTAL SHOP SUPERVISOR	0.582
3461	ASST. RENTAL SHOP MANAGER	0.508
3462	HYATT SHOP STAFF	1.173
3463	RENTAL TECHNICIAN/Cashier	2.596
3465	LEAD HYATT SHOP STAFF	0.481
3467	LEAD RENTAL TECHNICIAN	1.250
3468	RENTAL ATTENDANT	0.577
3473	CSC SUPERVISOR	0.850
3474	CSC INSTRUCTOR	3.221
3475	JR. CSC INSTRUCTOR	2.067
3476	CSC GUEST SERVICES	1.442
3477	CSC LEAD GUEST SERVICES	0.846
3478	CSC RENTAL TECHNICIAN	0.457
3480	REVENUE SAFE CLERK	0.425
3481	TICKET OFFICE SUPERVISOR	0.490
3482	LEAD CASHIER	1.056
3483	CASHIER	1.620
3485	REVENUE OFFICE TECHNICIAN	0.421
3486	MOUNTAIN HOST	1.058
3491	BRUSH CUTTING CREW	1.741
3494	PRIVATE REQUEST RATE	0.365
3444	ASSISTANT SKI PATROL DIRECTOR	0.409
Grand Total		76.920



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Ski		3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	-			3,600,000			3,600,000
		3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000	800,000					800,000
		3462CE1902	Diamond Peak Fiber Network to Lifts				-	75,000		75,000
		3464ME1802	Diamond Peak Fuel Storage Facility			20,000	400,000			420,000
		3462HE1502	Crystal Express Ski Lift Maintenance and Improvements		80,000		180,000	40,000		300,000
		3462HE1702	Lakeview Ski Lift Maintenance and Improvements				-	190,900		190,900
		3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000		205,000	-	144,900		349,900
		3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000	64,000					64,000
		3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000						-
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	-		11,000				11,000
		3464SI1002	Snowmaking Infrastructure Replacement		425,000	200,000		200,000		825,000
		3468RE0002	Replace Ski Rental Equipment			340,000	210,000		380,000	930,000
		3468RE1609	Replace Ski Rental Machinery	-		40,000				40,000
		3499CE2201	Installation RFID - Software and Gantries	410,000						-
		3499OE1502	Skier Services Administration Printer Copier Replacement							-
		Rolling Stock	Fleet / Vehicle Replacement - Ski	161,000	649,900	17,500	1,151,100	18,000	428,000	2,264,500
		Total		823,000	2,018,900	833,500	5,541,100	668,800	808,000	9,870,300
Ski Master Plan		3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities		250,000	4,500,000	-	-		4,750,000
		3653BD1503	2015 Ski Area Master Plan Implementation - Phase 3 Mountain Trail and Lift Improvements						19,500	19,500
		3653BD1504	2015 Ski Area Master Plan Implementation - Phase 4 Mountain Lift Improvements							-
		Total		-	250,000	4,500,000	-	-	19,500	4,769,500



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date:1/8/23

Department				Approved	Approved	Approved	Approved	Approved	Planned	Approved	
Description	Q	Project #	Project Title	Project Manager	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-YR Total
		3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent			75,000				75,000
		3469L1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	75,000	12,500	12,500		12,500	25,000	62,500
		3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	20,000	20,000	-	57,000			77,000
		3499OE1205	Replace Staff Uniforms	Ski Resort General Manager				155,000			155,000
											-
		Total - Ski			95,000	32,500	87,500	212,000	12,500	25,000	369,500

FY 2023-24 BASELINE BUDGET

RECREATION CENTER AND RECREATION PROGRAMMING

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BAESLINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2023/24**

Overview

The Recreation Center is open 363 days per year from 6am – 8pm, Monday – Friday and 7am – 7pm, 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 – personal training, nutrition counseling & sports coaching

Budget/Staffing Summary

The 2023/24 budget is developed by calculating total visits, program participation numbers and historical expense data. Overall increases of approximately 5% have been added to sources and uses. Return 1.3 FTEs and increase wages to account for cost of living, incentivizing commuting staff.

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Budget</u> <u>FY2023-24</u>
<u>Financial Highlights</u>					
<u>Sources*</u>	2,193,094	2,275,766	1,174,132	27,203,139	1,742,000
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280
Non Personnel	1,109,123	697,645	966,962	989,303	1,054,137
Capital**	-	-	411,289	25,606,000	70,000
	<u>2,487,745</u>	<u>1,938,396</u>	<u>2,798,874</u>	<u>28,291,979</u>	<u>2,934,417</u>
 FTE's*	 25.0	 21.2	 22.2	 22.7	 22.7

*Based on budget

** FY19-20 & FY20-21 Excludes Capital and Debt

**Incline Village General Improvement District
Community Services – Rec Center and Recreation Programming
Executive Summary
Operating Budget FY 2023/24**

<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>Budget</u> <u>FY2023-24</u>
<u>Recreation Center Visits</u>	188,997	133,554	173,500	173,500	

Strategic Plan Initiatives

Highlights of FY2023 2024 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Complete deferred renovation/repair to exterior of the Recreation Center building & grounds (Long Range Principle #2 – Resources and Environment, #5 – Assets and Infrastructure)
- Increased and revive Fitness, Health & Wellness as well as Youth, Family Adult, Senior and Community Programming with an overall increase of 5% to fees (Long Range Principle #1 - Service, # 3 - Finance)
- Maximize Joint Use Agreements to manage through space limitations and grow program offerings (Long Range Principle #1 - Service, #5 – Assets and Infrastructure)
- Upgrade and restore gymnasium curtain & safety padding (Long Range Principle #5 – Assets and Infrastructure)
- Move Fitness Equipment purchase from CIP to Operating budget (Long Range Principle #3 - Finance)
- Consider incentive/compensation to retain commuting staff (Long Range Principle #4 - Workforce)

Budget Highlights

Revenue/Sources

- With an overall increase of 5%, the assumption is for Revenue/Sources for 2023/24 within 10% of the gross revenue 2018/2019 pre pandemic level.

Staffing

The Recreation Fund FY2023/24 baseline budget provides funding to support 22.7 FTE positions. Continued challenges in retain seasoned, high quality, and empathetic workforce; strategies include increasing wage, and praise-worthy communication, and/or attract high quality resident and commuting workforce by hiring at competitive wages/incentives including IVGID recreation benefits.

Programming

- Adding new and revived programs and services at a 5% increase.

Capital

Significant projects included in the FY23/24 capital budget include:

- Complete deferred exterior Recreation Center building and grounds projects, and interior lighting project

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,554,000			
Facility Fees	1,171,194	1,229,835	-	173,229	70,000			
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000			
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,187,158	1,767,119	1,741,000			
OPERATING EXPENSE								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900			
Employee Fringe	323,816	274,637	302,597	392,286	401,380			
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280			
Professional Services	5,700	5,919	4,293	5,850	5,850			
Services and Supplies	525,703	408,881	621,663	609,861	641,800			
Insurance	50,793	54,124	58,005	60,900	71,700			
Utilities	131,312	108,567	134,931	122,956	133,400			
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000			
Central Services Cost	124,000	106,944	131,785	141,787	153,387			
Depreciation	300,840	290,486	289,443	267,948	279,500			
TOTAL OPERATING EXPENSE	2,541,543	2,228,897	2,674,823	2,951,698	3,143,917			
NET INCOME (EXPENSE)	(348,449)	52,951	(1,487,665)	(1,184,579)	(1,402,917)			
NON OPERATING INCOME								
Investment Earnings	-	-	(259)	1,020	1,020			
Capital Grants	-	-	-	25,435,000	-			
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)	-	-			
TOTAL NON OPERATING INCOME	-	(6,083)	(15,229)	25,436,020	1,020			
NON OPERATING EXPENSE								
Debt Service Interest	-	(15)	50	-	-			
Amortization	-	19	9	-	-			
TOTAL NON OPERATING EXPENSE	-	4	60	-	-			
INCOME(EXPENSE) BEFORE TRANSFERS	(348,449)	46,883	(1,502,945)	24,251,441	(1,401,897)			
TRANSFERS								
Transfers In	-	-	2,204	-	-			
Transfers Out	247,041	-	-	-	-			
TOTAL TRANSFERS	(247,041)	-	2,204	-	-			
CHANGE IN NET POSITION	(595,490)	46,883	(1,500,741)	24,251,441	(1,401,897)			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,004,900	1,014,837	1,170,158	1,476,890	1,554,000			
Facility Fees	1,171,194	1,229,835	-	173,229	70,000			
Intergovernmental - Operating Grants	17,000	37,176	17,000	117,000	117,000			
Investment Earnings	-	-	(259)	1,020	1,020			
Capital Grants	-	-	-	25,435,000	-			
Proceeds from Capital Asset Dispositions	-	(6,083)	(14,970)	-	-			
Transfers In	-	-	2,204	-	-			
TOTAL SOURCES	2,193,094	2,275,766	1,174,132	27,203,139	1,742,020			
USES								
Salaries and Wages	1,054,806	966,114	1,118,026	1,304,390	1,408,900			
Employee Fringe	323,816	274,637	302,597	392,286	401,380			
Total Personnel Cost	1,378,621	1,240,752	1,420,623	1,696,676	1,810,280			
Professional Services	5,700	5,919	4,293	5,850	5,850			
Services and Supplies	525,703	408,881	621,663	609,861	641,800			
Insurance	50,793	54,124	58,005	60,900	71,700			
Utilities	131,312	108,567	134,931	122,956	133,400			
Cost of Goods Sold	24,574	13,225	14,080	45,720	48,000			
Central Services Cost	124,000	106,944	131,785	141,787	153,387			
Capital Improvements	-	-	411,289	25,606,000	70,000			
Debt Service	-	(15)	2,205	2,229	-			
Transfers Out	247,041	-	-	-	-			
TOTAL USES	2,487,745	1,938,396	2,798,874	28,291,979	2,934,417			
SOURCES(USES)	(294,651)	337,369	(1,624,742)	(1,088,840)	(1,192,397)			

Row Labels	Narrative	Sum of FTE
350		22.724
1241	REVENUE OFFICE SUPERVISOR	0.070
3101	DIR GOLF OPS/COMMUNITY SVCS	0.025
3454	MARKETING MANAGER	0.030
3455	MARKETING COORDINATOR	0.030
3458	MKTG VIDEO/PHOTO PROD COORD	0.025
3480	REVENUE SAFE CLERK	0.070
3485	REVENUE OFFICE TECHNICIAN	0.070
4804	PARKS & RECREATION CENTER MGR	0.900
4806	REC COR-FITNESS HLTH&WELLNESS	0.500
4807	RECREATION SUPERVISOR-AQUATICS	0.450
4809	RECREATION SUPERVISOR-SENIORS	0.800
4810	RECREATION SUPERVISOR-SPORTS	0.900
4813	SR. PARKS & RECREATION CLERK	0.710
4815	ASSISTANT PARKS & RECREATION CLERK	1.696
4816	PARKS & RECREATION CLERK II	0.360
4841	SENIOR RECREATION LEADER	0.500
4842	SENIOR RECREATION LEADER	0.510
4844	BUS DRIVER RECREATION	0.992
4849	SPORTS SITE SUPERVISOR	0.229
4852	YOUTH SPORTS OFFICIAL	0.024
4856	SENIOR CHILD CARE LEADER	0.300
4857	CHILD CARE LEADER	0.711
4863	FITNESS FACILITY ROVER	1.625
4871	FITNESS INSTRUCTOR	0.500
4875	SENIOR FITNESS INSTRUCTOR	0.375
4876	AQUACISE INSTRUCTOR	0.250
4902	SUPERINTENDENT OF PARKS & RECREATION	0.390
4904	PARKS & REC ADMIN SPECIALIST	0.700
4922	AQUATICS ASSISTANT	0.500
4924	LIFEGUARD	4.632
4926	SWIM INSTRUCTOR	1.101
4927	AQUATICS MAINTENANCE SPECIALIST	0.500
4928	SWIM COACH	0.649
4965	REC SUPV-OPS & COMNTY PROGRMG	0.600
5308	BUILDINGS MAINTENANCE II	1.000
Grand Total		22.724



Ten-Year Capital Improvement Project Summary Report

Run Date:1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Recreation Center		4884BD2201	Recreation Center Expansion Project	25,435,000						-
		4884BD1803	UV Replacement at Recreation center							-
		4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000						-
		4884BD1901	Replace Condensing Unit 2 and 4							-
		4884LI1102	Recreation Center Parking Lot Reconstruction	-	-	950,000				950,000
		4884RS1503	Replaster Recreation Center Pool		-			200,000		200,000
		4885BD1606	Pool Facility Deck/Floor Re-coat					38,000		38,000
		4884BD1702	Replace Bird Netting		-		17,720			17,720
		4884BD1804	Chemtrol System for Recreation Center Pool	22,000						-
		4886LE0001	Fitness Equipment	49,000	70,000	57,200	51,300			178,500
		4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way				25,000			25,000
		Rolling Stock	Fleet / Vehicle Replacement - Recreation	-	-	-	45,800	35,000		80,800
		Total		25,606,000	70,000	1,007,200	139,820	273,000	-	1,490,020



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date:1/8/23

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
		4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent				35,000			35,000
		4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	-	6,000	6,000	6,000	25,500
		4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent		15,500					15,500
		Total - Recreation			7,500	23,000	-	41,000	6,000	6,000	76,000
		499OE1399	Web Site Redesign and Upgrade		20,000						-
		Total - Rec Admin.			20,000	-	-	-	-	-	-

FY 2023-24 BASELINE BUDGET
COMMUNITY SERVICES ADMINISTRATION

EXECUTIVE SUMMARY
NET INCOME STATEMENT – HISTORICAL
SOURCES AND USES – HISTORICAL
AUTHORIZED STAFFING
BASELINE CAPITAL PLAN
BAESLINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Community Services Administration – Executive Summary
Operating Budget FY 2023/24**

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 offered from 6am – 8pm, Monday – Friday and 7am – 7pm, Sat/Sun.

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/Shared Ownership
- 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

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Financial Highlights</u>					
<u>Sources</u>	4,503,250	888,376	881,127	507,849	646,548
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	191,472	208,934	253,934	287,961	310,840
Non Personnel	119,626	168,622	527,947	217,635	207,708
Capital**	-	-	-	-	64,000
	<u>311,097</u>	<u>377,556</u>	<u>781,881</u>	<u>505,596</u>	<u>582,548</u>

FTE's* 2.5 3.3 3.8 3.8 3.8

*Based on budget

** FY19-20 & FY20-21 Excludes Capital and Debt

Strategic Plan Initiatives

- Exceptional service delivery and communication while implementing and managing District policies and restrictions (Long Range Principle #1 - Service, #2 – Resources and Environment, #6 - Communication, #7 - Governance)
- Fiscal responsibility (Long Range Principle #3 - Finance)
- Reorganization of the staffing model providing for better retention and growth opportunity(Long Range Principle #4 - Workforce)

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 a 5% increase.

Revenues

- Fees for service and Revenues will remain flat

Staffing

- The FY2023/24 baseline staffing is 3.8 FTE.
- A budget proposal is under consideration to add an additional FTE for FY23/24:
 - 1.0 FTE Recreation Counter Clerk

Operating Budget

- Increase of approx. 5% to the operating budget as related to staffing
- 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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	(590,712)	(123,602)	(178,867)	(272,975)	(286,600)			
Facility Fees	4,766,677	1,009,230	830,977	754,952	907,276			
TOTAL OPERATING INCOME	4,175,965	885,628	652,109	481,977	620,676			
OPERATING EXPENSE								
Salaries and Wages	141,275	158,671	192,706	207,744	224,400			
Employee Fringe	50,197	50,263	61,228	80,217	86,440			
Total Personnel Cost	191,472	208,934	253,934	287,961	310,840			
Professional Services	212,044	925	-	-	-			
Services and Supplies	42,586	39,966	43,849	91,455	74,700			
Utilities	8,821	7,706	5,979	5,531	5,900			
Central Services Cost	19,800	20,025	19,722	20,649	22,108			
Defensible Space	97,876	100,000	77,970	100,000	105,000			
Depreciation	45,549	35,415	30,823	24,408	18,100			
TOTAL OPERATING EXPENSE	618,149	412,972	432,277	530,004	536,648			
NET INCOME (EXPENSE)	3,557,816	472,656	219,832	(48,027)	84,028			
NON OPERATING INCOME								
Investment Earnings	77,113	2,748	(24,509)	25,872	25,872			
Proceeds from Capital Asset Dispositions	8,297	-	253,528	-	-			
TOTAL NON OPERATING INCOME	85,410	2,748	229,018	25,872	25,872			
INCOME(EXPENSE) BEFORE TRANSFERS	3,643,226	475,405	448,850	(22,155)	109,900			
TRANSFERS								
Transfers In	241,875	-	-	-	-			
Transfers Out	(261,502)	-	380,426	-	-			
TOTAL TRANSFERS	503,377	-	(380,426)	-	-			
CHANGE IN NET POSITION	4,146,603	475,405	68,424	(22,155)	109,900			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	(590,712)	(123,602)	(178,867)	(272,975)	(286,600)			
Facility Fees	4,766,677	1,009,230	830,977	754,952	907,276			
Investment Earnings	77,113	2,748	(24,509)	25,872	25,872			
Proceeds from Capital Asset Dispositions	8,297	-	253,528	-	-			
Transfers In	241,875	-	-	-	-			
TOTAL SOURCES	4,503,250	888,376	881,127	507,849	646,548			
USES								
Salaries and Wages	141,275	158,671	192,706	207,744	224,400			
Employee Fringe	50,197	50,263	61,228	80,217	86,440			
Total Personnel Cost	191,472	208,934	253,934	287,961	310,840			
Professional Services	212,044	925	-	-	-			
Services and Supplies	42,586	39,966	43,849	91,455	74,700			
Utilities	8,821	7,706	5,979	5,531	5,900			
Central Services Cost	19,800	20,025	19,722	20,649	22,108			
Defensible Space	97,876	100,000	77,970	100,000	105,000			
Capital Improvements	-	-	-	-	64,000			
Transfers Out	(261,502)	-	380,426	-	-			
TOTAL USES	311,097	377,556	781,881	505,596	582,548			
SOURCES(USES)	4,192,152	510,820	99,247	2,253	64,000			

Row Labels	Narrative	Sum of FTE
360		3.792
1241	REVENUE OFFICE SUPERVISOR	0.030
3480	REVENUE SAFE CLERK	0.030
3485	REVENUE OFFICE TECHNICIAN	0.030
4804	PARKS & RECREATION CENTER MGR	0.100
4809	RECREATION SUPERVISOR-SENIORS	0.200
4813	SR. PARKS & RECREATION CLERK	0.820
4815	ASSISTANT PARKS & RECREATION CLERK	1.872
4816	PARKS & RECREATION CLERK II	0.410
4902	SUPERINTENDENT OF PARKS & RECREATION	0.200
4965	REC SUPV-OPS & COMNTY PROGRMG	0.100
Grand Total		3.792



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Community Services Shared		Rolling Stock	Fleet / Vehicle Replacement - Comm. Services Shared	-	64,000	-	-	-	64,000	128,000
		Total		-	64,000	-	-	-	64,000	128,000

FY 2023-24 BASELINE BUDGET

PARKS

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BASELINE CAPITAL – EXPENSE ITEMS

Incline Village General Improvement District Community Services – Parks Executive Summary Operating Budget FY 2023/24

Overview

The Parks Division operates 365 days each year with peak season April 15 – October 31 and shoulder season from November 1 – April 14 based on weather and other seasonal factors.

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

- Three Multi Use Ball Fields at Ridgeline Park
- Earth Walk Interpretive Trail
- Preston Field/Park & Playgrounds
- Village Green Community Fields and Dog Park
- Skate Park
- NT Lions Club Disc Golf Course
- Rob & Robin Holman Family Bike Park
- Fitness Trail
- Aspen Grove Community Center
- Recreation Center
- Bocce Ball Courts at Recreation Center
- Administration Building
- Incline High School Stadium Field
- East & West Parks and Community Bear Boxes
- Tennis Center
- Visitors Center
- Dorsey Dr. and Loma Ct. Property
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach

Budget/Staffing Summary

The 2023/24 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.

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Financial Highlights</u>					
<u>Sources</u>	873,685	877,397	260,652	378,368	817,195
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	366,050	394,003	481,441	532,171	574,470
Non Personnel	2,516,076	364,156	439,703	570,368	694,583
Capital**	-	-	5,933	130,000	1,683,500
	<u>2,882,126</u>	<u>758,159</u>	<u>927,077</u>	<u>1,232,539</u>	<u>2,952,553</u>

FTE's*

7.1

7.7

8.5

8.4

8.4

*Based on budget

** FY19-20 & FY20-21 Excludes Capital and Debt

**Incline Village General Improvement District
Community Services – Parks
Executive Summary
Operating Budget FY 2023/24**

<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>Budget</u> <u>FY2023-24</u>
Parks/Field Visits	22,400	48,000	48,000	50,000	55,000
* scheduled events only					

Strategic Plan Initiatives

Highlights of FY2023-24 Budgeted Initiatives within the Board-approved Strategic Plan include:

- Skate expansion design and construction (Strategic Plan #5, Community Service Master Plan pgs 40/60)
- Higher defensible space and tree health management with National Arbor Day Foundation and Tree City USA criteria - Long Range Principle #2 – Resources and Environment
- Ongoing venue management, enhancements and beautification - Long Range Principle #2 – Resources and Environment
- Incline Bike Park improvements - Long Range Principle #2 – Resources and Environment
Stream Environment Zone (SEZ) protection in collaboration with community partners and community volunteers - Long Range Principle #2 – Resources and Environment

Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for 2023/24 are proposed at a 5% increase
- Revenue sources include facility fees, Interfund transfers, facility rentals

Staffing

The FY2023/24 baseline staffing is 8.4 FTE.

A budget proposal is under consideration to add an additional FTE for FY23/24:

- 1.0 FTE Evening Lead Supervisor

Operating Budget

- Overall 8% 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.

Capital Budget

- Baseline capital budget includes funding for construction of new Dog Park, Preston Field Retaining Wall, Bike Park and Skate Park enhancements.

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	22,350	22,350	47,145	63,115	66,300			
Facility Fees	734,600	734,600	-	73,191	603,500			
Rents	-	-	-	12,100	12,100			
Intergovernmental - Operating Grants	16,821	16,821	29,825	22,875	22,875			
Interfund Services	74,758	74,758	116,273	107,267	112,600			
TOTAL OPERATING INCOME	848,529	848,529	193,243	278,548	817,375			
OPERATING EXPENSE								
Salaries and Wages	317,963	317,963	394,634	416,383	449,700			
Employee Fringe	76,041	76,041	86,807	115,788	124,770			
Total Personnel Cost	394,003	394,003	481,441	532,171	574,470			
Professional Services	1,184	1,184	859	1,170	1,170			
Services and Supplies	212,206	212,206	264,238	378,792	482,900			
Insurance	12,892	12,892	13,825	14,500	17,100			
Utilities	96,226	96,226	108,110	112,091	121,600			
Central Services Cost	41,667	41,667	49,733	60,810	71,813			
Depreciation	251,096	251,096	275,099	267,048	263,300			
TOTAL OPERATING EXPENSE	1,009,274	1,009,274	1,193,304	1,366,582	1,532,353			
NET INCOME (EXPENSE)	(160,745)	(160,745)	(1,000,061)	(1,088,034)	(714,978)			
NON OPERATING INCOME								
Investment Earnings	-	-	228	(180)	(180)			
Capital Grants	-	-	47,927	100,000	-			
Proceeds from Capital Asset Dispositions	28,868	28,868	16,316	-	-			
TOTAL NON OPERATING INCOME	28,868	28,868	64,471	99,820	(180)			
NON OPERATING EXPENSE								
Debt Service Interest	(20)	(20)	67	33	-			
Amortization	-	25	13	-	-			
TOTAL NON OPERATING EXPENSE	(20)	6	80	33	-			
INCOME(EXPENSE) BEFORE TRANSFERS	(131,857)	(131,883)	(935,670)	(988,247)	(715,158)			
TRANSFERS								
Transfers In	-	-	2,939	-	-			
TOTAL TRANSFERS	-	-	2,939	-	-			
CHANGE IN NET POSITION	(131,857)	(131,883)	(932,731)	(988,247)	(715,158)			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	32,505	22,350	47,145	63,115	66,300			
Facility Fees	728,925	734,600	-	73,191	603,500			
Rents	-	-	-	12,100	12,100			
Intergovernmental - Operating Grants	35,244	16,821	29,825	22,875	22,875			
Interfund Services	76,558	74,758	116,273	107,267	112,600			
Investment Earnings	-	-	228	(180)	(180)			
Capital Grants	-	-	47,927	100,000	-			
Proceeds from Capital Asset Dispositions	453	28,868	16,316	-	-			
Transfers In	-	-	2,939	-	-			
TOTAL SOURCES	873,685	877,397	260,652	378,368	817,195			
USES								
Salaries and Wages	301,629	317,963	394,634	416,383	449,700			
Employee Fringe	64,421	76,041	86,807	115,788	124,770			
Total Personnel Cost	366,050	394,003	481,441	532,171	574,470			
Professional Services	78,356	1,184	859	1,170	1,170			
Services and Supplies	332,330	212,206	264,238	378,792	482,900			
Insurance	12,060	12,892	13,825	14,500	17,100			
Utilities	103,249	96,226	108,110	112,091	121,600			
Central Services Cost	42,300	41,667	49,733	60,810	71,813			
Capital Improvements	-	-	5,933	130,000	1,683,500			
Debt Service	-	(20)	2,940	3,005	-			
Transfers Out	1,947,781	-	-	-	-			
TOTAL USES	2,882,126	758,159	927,077	1,232,539	2,952,553			
SOURCES(USES)	(2,008,441)	119,238	(666,425)	(854,171)	(2,135,358)			

Row Labels	Narrative	Sum of FTE
370		8.374
4301	PARK SUPERINTENDENT	0.450
4303	PARKS SUPERVISOR	0.450
4304	PARKS CREW SUPERVISOR	0.450
4305	SENIOR MAINTENANCE WORKER	4.546
4306	MAINTENANCE WORKER	1.202
4308	IRRIGATION TECHNICIAN	0.490
4310	PARKS ADMINISTRATIVE ASSITANT	0.410
4810	RECREATION SUPERVISOR-SPORTS	0.080
4813	SR. PARKS & RECREATION CLERK	0.060
4815	ASSISTANT PARKS & RECREATION CLERK	0.107
4816	PARKS & RECREATION CLERK II	0.030
4902	SUPERINTENDENT OF PARKS & RECREATION	0.100
Grand Total		8.374



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Parks		4378LI2104	IVGiD Community Dog Park	-	1,000,000					1,000,000
		4378RS1501	Replace Playground - Incline Park			20,000		150,000		170,000
		4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	-	-	250,000				250,000
		4378BD1701	Dumpster enclosure – Incline Park	-	45,000					45,000
		4378BD1710	Storage Container replacement					20,000		20,000
		4378BD1801	Preston Field Retaining Wall Replacement		430,000	-				430,000
		4378BD2102	Batting cage – Incline Park							-
		4378BD2201	Incline Park 2 bleacher replacement					45,000		45,000
		4378BD2202	Skate Park Enhancement	10,000	150,000	20,000	10,000			180,000
		4378LI1303	Pavement Maintenance, Village Green Parking						450,000	450,000
		4378LI1403	Pavement Maintenance, Preston Field							-
		4378ME2203	Central Irrigation Controller Upgrade			60,000				60,000
		4378RS1501	Replace Playgrounds - Incline Park							-
		4378RS1601	Replace Playgrounds - Preston		20,000		200,000			220,000
		4378RS2204	GPS Field Striper		12,000					12,000
		Rolling Stock	Fleet / Vehicle Replacement - Parks	120,000	26,500	149,000	-	147,100	105,575	428,175
		Total		130,000	1,683,500	499,000	210,000	362,100	555,575	3,310,175



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/8/23

Department	Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Parks			4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent					14,500	14,500	29,000
			4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent					63,400		63,400
			4378LE1723	2019 Lely Fertilizer Spreader #793	Fleet Superintendent							
Washoe Reimbursement			4378LI1207	Maintenance, East & West End Parks	Senior Engineer		42,500	41,500	5,000	5,000	5,000	99,000
			4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	5,000	5,000	33,000	5,000		48,000
			4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	6,000	7,500	6,000	30,000	20,000	69,500
			4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	30,000	5,000	5,000	27,500	72,500
			4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	6,000	35,000	6,000	30,000	5,000	5,000	81,000
			4378RS1601X	Playground Repairs - Preston	Parks Superintendent	7,500						
			4378BD2205	Incline Parks Fencing Refurbishment	Parks Superintendent		20,000					
			Total - Parks		28,500	113,500	90,000	79,000	127,900	72,000	482,400	

FY 2023-24 BASELINE BUDGET

TENNIS/PICKLEBALL CENTER

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BAESLINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2023/24**

Overview

The Tennis & Pickleball 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 and going through early September. Youth and Adult Lessons & 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 Lessons & Programs
- Membership Services
- Full Service Pro Shop
- Racquet Stringing

Budget/Staffing Summary

The budget is 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.

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Financial Highlights</u>					
<u>Sources</u>	248,449	272,186	216,458	177,401	216,248
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	152,528	151,487	185,165	163,471	176,480
Non Personnel	336,482	97,378	127,786	131,603	184,504
Capital**	-	-	-	-	23,000
	489,009	248,866	312,951	295,074	383,984

FTE's*

	2.5	1.5	2.2	2.2	2.2
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*Based on budget

** FY19-20 & FY20-21 Excludes Capital and Debt

	<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>Baseline</u> <u>FY2023-24</u>
<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 – Service and Long Range Principle #4 - Workforce

**Incline Village General Improvement District
Community Services – Tennis/Pickleball Center
Executive Summary
Operating Budget FY 2023/24**

- Creation of Tennis & Pickleball Advisory Committees to improve communication and member engagement in support of Long Range Principle #6 – Communication

Budget Highlights

Revenue/Sources

- Overall Revenue/Sources for FY2023/24 baseline reflect a 5% increase; will be updated according to meet target cost-recovery level.

Staffing

- The Tennis fund FY2023/24 baseline 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 FY23/24 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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	133,786	156,631	215,527	178,449	195,600			
Facility Fees	114,662	115,555	-	1,304	23,000			
TOTAL OPERATING INCOME	248,449	272,186	215,527	179,753	218,600			
OPERATING EXPENSE								
Salaries and Wages	128,410	129,469	158,995	131,667	142,100			
Employee Fringe	24,118	22,018	26,170	31,804	34,380			
Total Personnel Cost	152,528	151,487	185,165	163,471	176,480			
Professional Services	570	593	429	585	585			
Services and Supplies	66,982	68,485	88,038	87,960	134,500			
Insurance	3,202	3,426	3,707	3,900	4,600			
Utilities	7,682	8,832	12,530	11,780	14,100			
Cost of Goods Sold	10,278	6,223	7,146	10,578	11,100			
Central Services Cost	12,700	10,014	14,474	15,496	19,619			
Depreciation	28,463	31,694	72,819	70,608	68,900			
TOTAL OPERATING EXPENSE	282,404	280,754	384,308	364,378	429,884			
NET INCOME (EXPENSE)	(33,956)	(8,568)	(168,781)	(184,625)	(211,284)			
NON OPERATING INCOME								
Investment Earnings	-	-	(345)	(2,352)	(2,352)			
TOTAL NON OPERATING INCOME	-	-	(345)	(2,352)	(2,352)			
NON OPERATING EXPENSE								
Debt Service Interest	-	(195)	215	14	-			
Amortization	-	11	6	-	-			
TOTAL NON OPERATING EXPENSE	-	(184)	221	14	-			
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(8,385)	(169,347)	(186,991)	(213,636)			
TRANSFERS								
Transfers In	-	-	1,276	-	-			
Transfers Out	235,067	-	-	-	-			
TOTAL TRANSFERS	(235,067)	-	1,276	-	-			
CHANGE IN NET POSITION	(269,023)	(8,385)	(168,071)	(186,991)	(213,636)			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	133,786	156,631	215,527	178,449	195,600			
Facility Fees	114,662	115,555	-	1,304	23,000			
Investment Earnings	-	-	(345)	(2,352)	(2,352)			
Transfers In	-	-	1,276	-	-			
TOTAL SOURCES	248,449	272,186	216,458	177,401	216,248			
OPERATING USES								
Salaries and Wages	128,410	129,469	158,995	131,667	142,100			
Employee Fringe	24,118	22,018	26,170	31,804	34,380			
Total Personnel Cost	152,528	151,487	185,165	163,471	176,480			
Professional Services	570	593	429	585	585			
Services and Supplies	66,982	68,485	88,038	87,960	134,500			
Insurance	3,202	3,426	3,707	3,900	4,600			
Utilities	7,682	8,832	12,530	11,780	14,100			
Cost of Goods Sold	10,278	6,223	7,146	10,578	11,100			
Central Services Cost	12,700	10,014	14,474	15,496	19,619			
Capital Improvements	-	-	-	-	23,000			
Debt Service	-	(195)	1,463	1,304	-			
Transfers Out	235,067	-	-	-	-			
TOTAL USES	489,009	248,866	312,951	295,074	383,984			
SOURCES(USES)	(240,561)	23,320	(96,494)	(117,673)	(167,736)			

Row Labels	Narrative	Sum of FTE
380		2.204
3115	DISTRICT MERCHANDISER	0.025
4533	TENNIS AND PICKLEBALL CENTER SUPERVISOR	0.587
4534	TENNIS HOST	0.865
4536	TENNIS COURT WASHER	0.030
4537	TENNIS/PICKLEBALL INSTRUCTOR	0.173
4810	RECREATION SUPERVISOR-SPORTS	0.020
4813	SR. PARKS & RECREATION CLERK	0.040
4815	ASSISTANT PARKS & RECREATION CLERK	0.043
4816	PARKS & RECREATION CLERK II	0.020
4837	TENNIS/PICKLEBALL PRO	0.120
4902	SUPERINTENDENT OF PARKS & RECREATION	0.080
4965	REC SUPV-OPS & COMNTY PROGRMG	0.200
Grand Total		2.204



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Tennis		4588RS1401	Resurface Tennis Courts 8-9-10-11					19,000		19,000
		4588RS1402	Resurface Tennis Courts 3 thru 7		23,000					23,000
		4588RS1501	Resurface Tennis Courts 1 and 2			10,000				10,000
		4588ME1701	Ball Machines for Tennis Center					17,000		17,000
		Total		-	23,000	10,000	-	36,000	-	69,000



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date:1/8/23

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
		4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent		37,000		-		27,500	64,500
		4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	10,000	22,500	5,000	5,000		42,500
		Total - Tennis / Pickleball			5,000	47,000	22,500	5,000	5,000	27,500	107,000

FY 2023-24 BASELINE BUDGET

BEACHES

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BASELINE CAPITAL – EXPENSE ITEMS

FIVE-YEAR FORECAST - BASELINE

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2023/24**

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 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 2023/24 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>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY2023-24</u>
<u>Sources</u>	2,627,946	1,452,949	5,990,821	3,192,130	4,216,568
<i>* Incl. Facility Fees</i>					
<u>Uses</u>					
Personnel	986,492	999,746	1,002,834	1,219,505	1,316,460
Non Personnel	893,056	700,634	599,482	926,935	1,226,884
Capital**	-	-	3,216,455	485,000	5,272,500
	1,879,548	1,700,380	4,818,771	2,631,439	7,815,844
FTE's*	25.5	21.1	22.9	21.1	21.1

*Based on budget

** FY19-20 & FY20-21 Excludes Capital and Debt

**Incline Village General Improvement District
Community Services – Beaches
Executive Summary
Operating Budget FY 2023/24**

<u>Service Measures</u>	<u>Actuals FY2019-20</u>	<u>Actuals FY2020-21</u>	<u>Actual FY2021-22</u>	<u>Budget FY2022-23</u>	<u>Baseline FY2023-24</u>
<u>Beach Visits</u>	198,930	212,517	215,811	225,000	

Strategic Plan Initiatives

Highlights of FY2023/24 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. Long Range Principle #5 – Assets and Infrastructure
-
- Develop Comprehensive Capital Plan for IVGID Beach Properties aligning with the Beaches Master Plan. Long Range Principle #5 – Assets and Infrastructure
- Implement Phase 1 of District-wide security camera project. Long Range Principle #5 – Assets and Infrastructure
- Explore Implementation of RFID for the Beach Venues Long Range Principle #5 – Assets and Infrastructure
-

Budget Highlights

Revenue/Sources

- The FY2023/24 Baseline Budget preliminarily reflects a 5% increase in Charges for Services.
- Facility Fees supporting Beach baseline operating and capital is included at \$458 per parcel, contributing \$3.55 million..
- Food and Beverage revenues have been adjusted to reflect the transition to a concessionaire contract, starting in FY2022/23.

Staffing

- The FY2023/24 baseline staffing is 21.1 FTE.
- A budget proposal is under consideration to add an additional FTE for FY23/24:
 - 1.0 FTE Beach Host

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 FY2023/24 budget include:

- Replacement of the Ski Beach Bridge 2024
- Boat Ramp Improvements
- Phase I & II of Beach Access Improvements

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100			
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068			
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,009,826	3,180,730	4,205,168			
OPERATING EXPENSE								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300			
Employee Fringe	185,239	198,994	196,200	250,645	270,160			
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460			
Professional Services	5,700	5,329	4,293	17,850	17,850			
Services and Supplies	432,541	362,416	350,475	591,409	897,300			
Insurance	29,533	36,760	39,371	41,300	48,600			
Utilities	131,362	119,172	103,507	128,817	113,100			
Cost of Goods Sold	95,122	80,661	1,652	-	-			
Central Services Cost	110,500	96,338	93,956	141,194	150,034			
Depreciation	236,889	215,035	188,686	184,260	297,000			
TOTAL OPERATING EXPENSE	2,028,138	1,915,456	1,784,774	2,324,334	2,840,344			
NET INCOME (EXPENSE)	558,261	(427,077)	4,225,052	856,396	1,364,824			
NON OPERATING INCOME								
Investment Earnings	28,422	635	(19,005)	11,400	11,400			
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-			
TOTAL NON OPERATING INCOME	28,422	(35,430)	(19,005)	11,400	11,400			
NON OPERATING EXPENSE								
Debt Service Interest	-	(42)	142	70	-			
Amortization	-	54	27	-	-			
TOTAL NON OPERATING EXPENSE	-	12	169	70	-			
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(462,519)	4,205,878	867,726	1,376,224			
TRANSFERS								
Transfers In	13,125	-	-	-	-			
Transfers Out	88,299	-	-	-	-			
TOTAL TRANSFERS	(75,174)	-	-	-	-			
CHANGE IN NET POSITION	511,510	(462,519)	4,205,878	867,726	1,376,224			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Charges for Services	1,619,582	839,405	750,123	623,890	655,100			
Facility Fees	966,817	648,974	5,259,704	2,556,840	3,550,068			
Investment Earnings	28,422	635	(19,005)	11,400	11,400			
Proceeds from Capital Asset Dispositions	-	(36,065)	-	-	-			
Transfers In	13,125	-	-	-	-			
TOTAL SOURCES	2,627,946	1,452,949	5,990,821	3,192,130	4,216,568			
USES								
Salaries and Wages	801,253	800,752	806,634	968,860	1,046,300			
Employee Fringe	185,239	198,994	196,200	250,645	270,160			
Total Personnel Cost	986,492	999,746	1,002,834	1,219,505	1,316,460			
Professional Services	5,700	5,329	4,293	17,850	17,850			
Services and Supplies	432,541	362,416	350,475	591,409	897,300			
Insurance	29,533	36,760	39,371	41,300	48,600			
Utilities	131,362	119,172	103,507	128,817	113,100			
Cost of Goods Sold	95,122	80,661	1,652	-	-			
Central Services Cost	110,500	96,338	93,956	141,194	150,034			
Capital Improvements	-	-	3,216,455	485,000	5,272,500			
Debt Service	-	(42)	6,227	6,365	-			
Transfers Out	88,299	-	-	-	-			
TOTAL USES	1,879,548	1,700,380	4,818,771	2,631,439	7,815,844			
SOURCES(USES)	748,399	(247,431)	1,172,050	560,691	(3,599,276)			

Row Labels	Narrative	Sum of FTE
390		21.143
1241	REVENUE OFFICE SUPERVISOR	0.075
3115	DISTRICT MERCHANDISER	0.020
3480	REVENUE SAFE CLERK	0.075
3485	REVENUE OFFICE TECHNICIAN	0.076
3917	LEAD BEACH HOST	0.480
3918	BEACH HOST	3.434
4301	PARK SUPERINTENDENT	0.550
4303	PARKS SUPERVISOR	0.550
4304	PARKS CREW SUPERVISOR	0.550
4305	SENIOR MAINTENANCE WORKER	3.812
4306	MAINTENANCE WORKER	1.339
4308	IRRIGATION TECHNICIAN	0.510
4310	PARKS ADMINISTRATIVE ASSITANT	0.427
4807	RECREATION SUPERVISOR-AQUATICS	0.550
4813	SR. PARKS & RECREATION CLERK	0.370
4815	ASSISTANT PARKS & RECREATION CLERK	0.902
4816	PARKS & RECREATION CLERK II	0.180
4902	SUPERINTENDENT OF PARKS & RECREATION	0.230
4904	PARKS & REC ADMIN SPECIALIST	0.300
4922	AQUATICS ASSISTANT	0.500
4923	LEAD LIFEGUARD	1.132
4924	LIFEGUARD	2.829
4926	SWIM INSTRUCTOR	0.317
4927	AQUATICS MAINTENANCE SPECIALIST	0.500
4928	SWIM COACH	0.092
3923	BEACH AMBASSADOR	1.342
Grand Total		21.143



Ten-Year Capital Improvement Project Summary Report

Run Date:1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total	
Beaches		3973LI1302	Incline Beach Facility Replacement		3,250,000	-				3,250,000	
		3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000	55,000	55,000				110,000	
		3972BD1710	Storage Container Replacement						40,000	40,000	
		3972FF1205	All Beaches Picnic Tables						14,250	14,250	
		3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000	1,500,000					1,500,000	
		3999BD1708	Ski Beach Bridge Replacement	120,000						-	
		3999LI1902	Burnt Cedar Beach Eastern Stormwater Improvements				190,000			190,000	
		3999FF2201	Beach Furnishings	10,000	10,000	10,000	10,000	10,000		40,000	
		3999ME2202	Central Irrigation Controller Upgrade			30,000				30,000	
		3999BD2203	Third Creek Fence Redesign and Replacement			15,000				15,000	
		3999LI2204	Ski and Incline Beach Landscape Enhancement			15,000				15,000	
		3972BD2102	Beach Access Improvements	200,000	200,000	200,000				400,000	
		3972BD1301	Reconstruct Pavement - Ski Beach		250,000					250,000	
		3972LI1202	Pavement Reconstruction - Burnt Cedar Beach				835,000			835,000	
		3972RS1701	Replace Playgrounds - Beaches	-	7,500	150,000	150,000			307,500	
		3999BD1703	Replace Ski Beach Entrance Gate					25,000		25,000	
		Rolling Stock	Fleet / Vehicle Replacement - Beaches	-	-	54,000	-	-	-	-	54,000
		Total			485,000	5,272,500	529,000	1,185,000	35,000	54,250	7,075,750



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/8/23

Department	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Beaches											
		3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	15,000	-	6,000	6,000	6,000		18,000
		3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	350,000	6,500	6,500	6,500		369,500
		3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer		12,500	5,000	5,000	5,000	5,000	32,500
		3972RS1701X	Playground Repairs - Beaches	Parks Superintendent	7,500						-
		3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent					30,000		30,000
		3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	55,000						-
		Total			84,000	362,500	17,500	17,500	47,500	5,000	450,000

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
FIVE-YEAR FORECAST
BEACH FUND**

19-Jan-23

	Actuals		Actual	Final Budget	Baseline Budget	Forecast					
	FY2019/20	FY2020/21				FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 1,810,378	\$ 2,591,632	\$ 4,332,485	\$ 5,504,537	\$ 5,376,004	\$ 1,776,728	\$ 2,214,323	\$ 1,934,712	\$ 2,711,513		
SOURCES											
Charges for Services	\$ 1,619,582	\$ 839,405	\$ 750,123	\$ 623,890	\$ 655,100	\$ 674,753	\$ 694,996	\$ 715,845	\$ 737,321		
<i>Facility Fees - Operating</i>		648,974	1,075,784								
<i>Facility Fees - Capital</i>		3,196,016	4,176,172								
<i>Facility Fees - Debt</i>		7,720	7,748								
Facility Fees	966,817	3,852,710	5,259,704	2,556,840	3,550,068	2,556,840	2,556,840	2,556,840	2,556,840		
Investment Earnings	28,442	635	(19,005)	11,400	11,400	11,400	11,400	11,400	11,400		
TOTAL SOURCES	\$ 2,614,841	\$ 4,692,750	\$ 5,990,822	\$ 3,192,130	\$ 4,216,568	\$ 3,242,993	\$ 3,263,236	\$ 3,284,085	\$ 3,305,561		
USES											
Salaries and Wages		\$ 800,751	\$ 806,634	\$ 968,860	\$ 1,046,300	\$ 1,088,152	\$ 1,131,678	\$ 1,176,945	\$ 1,224,023		
Employee Fringe		198,994	196,200	250,645	270,160	280,966	292,205	303,893	316,049		
Total Personnel Cost		999,745	1,002,834	1,219,505	1,316,460	1,369,118	1,423,883	1,480,838	1,540,072		
Professional Services		227,462	4,293	17,850	17,850	17,850	17,850	17,850	17,850		
Services and Supplies		375,051	350,475	591,409	897,300	568,344	585,394	632,956	626,945		
Insurance		36,760	39,371	41,300	48,600	50,058	51,560	53,107	54,700		
Utilities		119,172	103,507	128,817	113,100	116,493	119,988	123,587	127,295		
Cost of Goods Sold		80,661	1,652	-	-	-	-	-	-		
Central Services Cost		96,338	93,956	141,194	150,034	154,535	159,171	163,946	168,865		
Capital Improvements	82,009	1,010,438	3,216,455	485,000	5,272,500	529,000	1,185,000	35,000	54,250		
Carry-Forward		6,270	6,227	689,223							
Debt Service	6,289	6,270	6,227	6,365							
TOTAL USES	\$ 1,833,587	\$ 2,951,897	\$ 4,818,770	\$ 3,320,663	\$ 7,815,844	\$ 2,805,398	\$ 3,542,846	\$ 2,507,285	\$ 2,589,976		
SOURCES(USES)	\$ 781,254	\$ 1,740,853	\$ 1,172,052	\$ (128,533)	\$ (3,599,276)	\$ 437,595	\$ (279,610)	\$ 776,801	\$ 715,585		
Ending Fund Balance	\$ 2,591,632	\$ 4,332,485	\$ 5,504,537	\$ 5,376,004	\$ 1,776,728	\$ 2,214,323	\$ 1,934,712	\$ 2,711,513	\$ 3,427,097		
Operating Reserve Policy Level (25%)	436,322	483,797	399,022	707,325	635,836	569,100	589,462	618,071	633,932		
Excess/Available Fund Balance	2,155,310	3,848,688	5,105,515	4,668,680	1,140,892	1,645,223	1,345,251	2,093,442	2,793,166		
Capital Reserve (1 year of 3 year Avg Depreciation)				184,260	184,260	184,260	184,260	184,260	184,261		
Total Reserve Policy Requirement				891,585	820,096	753,360	773,722	802,331	818,193		
Excess/Available Fund Balance				4,484,420	956,632	1,460,963	1,160,991	1,909,182	2,608,905		

FY 2023-24 BASELINE BUDGET
INTERNAL SERVICES FUND

NET INCOME STATEMENT – HISTORICAL
SOURCES AND USES – HISTORICAL

**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 - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	2,623,819	2,417,505	2,594,923	3,467,103	3,761,800			
TOTAL OPERATING INCOME	2,623,819	2,417,505	2,594,923	3,467,103	3,761,800			
OPERATING EXPENSE								
Salaries and Wages	1,328,058	1,187,709	1,265,458	1,620,492	1,750,000			
Employee Fringe	648,617	601,345	522,846	819,935	883,070			
Total Personnel Cost	1,976,675	1,789,053	1,788,304	2,440,427	2,633,070			
Professional Services	-	-	525	15,000	15,000			
Services and Supplies	763,514	726,776	947,279	959,912	998,000			
Insurance	13,687	14,809	15,828	16,600	19,500			
Utilities	11,442	9,976	9,879	9,910	9,700			
Cost of Goods Sold	-	-	-	-	-			
Depreciation	12,561	12,561	10,541	9,876	7,200			
TOTAL OPERATING EXPENSE	2,777,879	2,553,175	2,772,356	3,451,725	3,682,470			
NET INCOME (EXPENSE)	(154,060)	(135,670)	(177,433)	15,378	79,330			
NON OPERATING INCOME								
Investment Earnings	-	-	(672)	(456)	(456)			
TOTAL NON OPERATING INCOME	-	-	(672)	(456)	(456)			
INCOME(EXPENSE) BEFORE TRANSFERS	(154,060)	(135,670)	(178,105)	14,922	(456)			
CHANGE IN NET POSITION	(154,060)	(135,670)	(178,105)	14,922	78,874			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	2,623,819	2,417,505	2,594,923	3,467,103	3,761,800			
Investment Earnings	-	-	(672)	(456)	(456)			
TOTAL SOURCES	2,623,819	2,417,505	2,594,251	3,466,647	3,761,344			
USES								
Salaries and Wages	1,328,058	1,187,709	1,265,458	1,620,492	1,750,000			
Employee Fringe	648,617	601,345	522,846	819,935	883,070			
Total Personnel Cost	1,976,675	1,789,053	1,788,304	2,440,427	2,633,070			
Professional Services	-	-	525	15,000	15,000			
Services and Supplies	763,514	726,776	947,279	959,912	998,000			
Insurance	13,687	14,809	15,828	16,600	19,500			
Utilities	11,442	9,976	9,879	9,910	9,700			
Cost of Goods Sold	-	-	-	-	-			
Capital Improvements	-	-	-	-	12,000			
TOTAL USES	2,765,318	2,540,614	2,761,815	3,441,849	3,687,270			
SOURCES(USES)	(141,498)	(123,109)	(167,563)	24,798	74,074			

FY 2023-24 BASELINE BUDGET
FLEET MAINTENANCE AND
ENGINEERING SERVICES

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BASELINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

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 through the installation of 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 operation of passenger trams.

Budget/Staffing Summary

	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actual</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
<u>Financial Highlights</u>					
<u>Sources</u>					
	1,111,184	1,050,540	1,130,616	1,463,758	1,588,208
<u>Uses</u>					
Personnel	779,733	735,393	738,638	988,044	1,065,830
Non Personnel	386,160	331,163	500,614	475,269	490,200
Capital	-	-	-	-	12,000
	1,165,893	1,066,557	1,239,252	1,463,313	1,568,030
<u>Staffing</u>					
FTE's*	7.00	7.00	7.00	7.00	7.00

*Based on budget

Division Highlights – Service Levels

<u>Fleet Service Measures</u>	<u>Actuals</u> <u>FY2019-20</u>	<u>Actuals</u> <u>FY2020-21</u>	<u>Actuals</u> <u>FY2021-22</u>	<u>Budget</u> <u>FY2022-23</u>	<u>Baseline</u> <u>FY2023-24</u>
Preventative Maintenance	3,118	2,859	2,425	3,600	
Corrective Maintenance	2,141	2,228	1,951	2,400	
Projects & Fabrication	238	23	20	150	
Other	75	1,023	814	1,000	
<u>Repair Activities</u>					
In-Shop Repairs	5,852	5,159	4,288	6,400	
Field Repairs	940	959	889	600	
Outside Vendor Repairs	21	35	63	50	
Operator Training Hours	2	15	28	40	
Mechanic Training Hours	77	52	56	200	
Vehicle Accidents	97	120	108	100	
Pieces of Equipment	618	618	618	618	

Budget Highlights

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

Several equipment replacement purchases were moved out to future fiscal years from the original identified service life, through re-evaluation by the Fleet Manager.

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 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 the water and sewer systems. 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.

Budget/Staffing Summary

Financial Highlights

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Budget FY2022-23	Baseline FY2023-24
<u>Sources</u>	639,450	580,920	645,826	1,019,023	1,105,616
<u>Uses</u>					
Personnel	599,884	574,486	577,789	924,730	997,990
Operations & Maintenance	35,999	36,824	46,656	84,797	88,100
Capital Improvements	-	-	-	-	-
	635,883	611,309	624,445	1,009,527	1,086,090
<u>Staffing</u>					
FTE's*	5.1	4.9	4.8	4.4	4.4

*Based on budget

Budget Highlights

The Engineering Division will focus on these major capital projects in FY2023-24: Mountain Golf Course Cart Path; Effluent Export Pipeline; Effluent Storage Tank; Community Dog Park; Incline Beach House; Diamond Peak Kitchen; Ski Beach Boat Ramp; Beach Access Improvements Study; Bridge Replacement at Ski Beach and Incline Beach; Improvements at the Wetlands Facility; Water and Sewer System Master Plan.

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100			
TOTAL OPERATING INCOME	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100			
OPERATING EXPENSE								
Salaries and Wages	503,181	478,698	493,873	645,375	697,000			
Employee Fringe	276,552	256,695	244,765	342,669	368,830			
Total Personnel Cost	779,733	735,393	738,638	988,044	1,065,830			
Services and Supplies	379,712	324,442	493,373	467,560	481,600			
Insurance	4,727	5,227	5,610	5,900	6,900			
Utilities	1,721	1,494	1,631	1,809	1,700			
Cost of Goods Sold	-	-	-	-	-			
Depreciation	9,208	9,208	7,188	6,528	5,700			
TOTAL OPERATING EXPENSE	1,175,101	1,075,765	1,246,441	1,469,841	1,561,730			
NET INCOME (EXPENSE)	(63,917)	(25,224)	(115,825)	(6,191)	26,370			
NON OPERATING INCOME								
Investment Earnings	-	-	3	108	108			
TOTAL NON OPERATING INCOME	-	-	3	108	108			
INCOME(EXPENSE) BEFORE TRANSFERS	(63,917)	(25,224)	(115,822)	(6,083)	26,478			
CHANGE IN NET POSITION	(63,917)	(25,224)	(115,822)	(6,083)	26,478			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	1,111,184	1,050,540	1,130,616	1,463,650	1,588,100			
Investment Earnings	-	-	3	108	108			
TOTAL SOURCES	1,111,184	1,050,540	1,130,619	1,463,758	1,588,208			
USES								
Salaries and Wages	503,181	478,698	493,873	645,375	697,000			
Employee Fringe	276,552	256,695	244,765	342,669	368,830			
Total Personnel Cost	779,733	735,393	738,638	988,044	1,065,830			
Services and Supplies	379,712	324,442	493,373	467,560	481,600			
Insurance	4,727	5,227	5,610	5,900	6,900			
Utilities	1,721	1,494	1,631	1,809	1,700			
Cost of Goods Sold	-	-	-	-	-			
Capital Improvements	-	-	-	-	12,000			
TOTAL USES	1,165,893	1,066,557	1,239,252	1,463,313	1,568,030			
SOURCES(USES)	(54,709)	(16,016)	(108,633)	445	20,178			

Row Labels	Narrative	Sum of FTE
410		7.000
5101	FLEET SUPERINTENDENT	1.000
5106	MECHANIC II	3.000
5107	MECHANIC II CERTIFIED	2.000
5112	ASSISTANT MECHANIC	1.000
Grand Total		7.000

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	639,450	580,920	645,788	1,018,807	1,105,400			
TOTAL OPERATING INCOME	639,450	580,920	645,788	1,018,807	1,105,400			
OPERATING EXPENSE								
Salaries and Wages	420,556	395,544	460,061	633,525	684,200			
Employee Fringe	179,328	178,942	117,728	291,205	313,790			
Total Personnel Cost	599,884	574,486	577,789	924,730	997,990			
Professional Services	-	-	525	15,000	15,000			
Services and Supplies	29,777	29,774	38,512	62,461	64,600			
Insurance	3,693	3,949	4,208	4,400	5,200			
Utilities	2,529	3,101	3,412	2,936	3,300			
TOTAL OPERATING EXPENSE	635,883	611,309	624,445	1,009,527	1,086,090			
NET INCOME (EXPENSE)	3,567	(30,389)	21,343	9,280	19,310			
NON OPERATING INCOME								
Investment Earnings	-	-	38	216	216			
TOTAL NON OPERATING INCOME	-	-	38	216	216			
INCOME(EXPENSE) BEFORE TRANSFERS	3,567	(30,389)	21,381	9,496	19,526			
CHANGE IN NET POSITION	3,567	(30,389)	21,381	9,496	19,526			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	639,450	580,920	645,788	1,018,807	1,105,400			
Investment Earnings	-	-	38	216	216			
TOTAL SOURCES	639,450	580,920	645,826	1,019,023	1,105,616			
USES								
Salaries and Wages	420,556	395,544	460,061	633,525	684,200			
Employee Fringe	179,328	178,942	117,728	291,205	313,790			
Total Personnel Cost	599,884	574,486	577,789	924,730	997,990			
Professional Services	-	-	525	15,000	15,000			
Services and Supplies	29,777	29,774	38,512	62,461	64,600			
Insurance	3,693	3,949	4,208	4,400	5,200			
Utilities	2,529	3,101	3,412	2,936	3,300			
TOTAL USES	635,883	611,309	624,445	1,009,527	1,086,090			
SOURCES(USES)	3,567	(30,389)	21,381	9,496	19,526			

Row Labels	Narrative	Sum of FTE
420		4.400
2200	DIRECTOR OF PUBLIC WORKS	0.100
5203	ENGINEERING MANAGER	0.800
5205	PRINCIPAL ENGINEER	1.000
5206	#N/A	0.000
5209	ASSOCIATE ENGINEER	1.000
5210	DISTRICT PROJECT MANAGER	1.000
5216	PUBLIC WORKS CONTRACT ADMINSTR II	0.500
Grand Total		4.400

FY 2023-24 BASELINE BUDGET
BUILDING SERVICES

EXECUTIVE SUMMARY

NET INCOME STATEMENT – HISTORICAL

SOURCES AND USES – HISTORICAL

AUTHORIZED STAFFING

BASELINE CAPITAL PLAN

BAESLINE CAPITAL – EXPENSE ITEMS

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

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 operations is intended to result in a balanced budget. 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 labor hours, or is more cost effective or time efficient to do the job through contract services.

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>	Actuals <u>FY2019-20</u>	Actuals <u>FY2020-21</u>	Actuals <u>FY2021-22</u>	Budget <u>FY2022-23</u>	Baseline Budget <u>FY2023-24</u>
<u>Sources</u>	873,186	786,045	817,807	983,866	1,067,520
<u>Uses</u>					
Personnel	597,058	479,174	471,877	527,653	569,250
Operations & Maintenance	366,485	383,573	426,240	441,356	463,900
Capital Improvements	-	-	-	-	-
	963,542	862,748	898,117	969,009	1,033,150
<u>Staffing</u>					
FTE's*	7.5	5.9	4.5	4.0	4.0

*Based on budget

**Incline Village General Improvement District
Internal Service Funds
Executive Summary
Operating Budget FY2023/24**

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%	0.24	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

Budget Highlights

The FY2023-24 baseline budget for the Building Services Division provides for staffing of 4.0 FTE positions and reflects continuation of out-sourcing janitorial services. Billing rates are established annually 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
BUILDINGS**

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
OPERATING INCOME								
Interfund Services	873,186	786,045	818,519	984,646	1,068,300			
TOTAL OPERATING INCOME	873,186	786,045	818,519	984,646	1,068,300			
OPERATING EXPENSE								
Salaries and Wages	404,322	313,467	311,523	341,592	368,800			
Employee Fringe	192,736	165,708	160,354	186,061	200,450			
Total Personnel Cost	597,058	479,174	471,877	527,653	569,250			
Services and Supplies	354,025	372,560	415,394	429,891	451,800			
Insurance	5,267	5,633	6,011	6,300	7,400			
Utilities	7,192	5,380	4,835	5,165	4,700			
Depreciation	3,353	3,353	3,353	3,348	1,500			
TOTAL OPERATING EXPENSE	966,895	866,101	901,470	972,357	1,034,650			
NET INCOME (EXPENSE)	(93,710)	(80,056)	(82,951)	12,289	33,650			
NON OPERATING INCOME								
Investment Earnings	-	-	(712)	(780)	(780)			
TOTAL NON OPERATING INCOME	-	-	(712)	(780)	(780)			
INCOME(EXPENSE) BEFORE TRANSFERS	(93,710)	(80,056)	(83,664)	11,509	32,870			
CHANGE IN NET POSITION	(93,710)	(80,056)	(83,664)	11,509	32,870			

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

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Interfund Services	873,186	786,045	818,519	984,646	1,068,300			
Investment Earnings	-	-	(712)	(780)	(780)			
TOTAL SOURCES	873,186	786,045	817,807	983,866	1,067,520			
USES								
Salaries and Wages	404,322	313,467	311,523	341,592	368,800			
Employee Fringe	192,736	165,708	160,354	186,061	200,450			
Total Personnel Cost	597,058	479,174	471,877	527,653	569,250			
Services and Supplies	354,025	372,560	415,394	429,891	451,800			
Insurance	5,267	5,633	6,011	6,300	7,400			
Utilities	7,192	5,380	4,835	5,165	4,700			
TOTAL USES	963,542	862,748	898,117	969,009	1,033,150			
SOURCES(USES)	(90,357)	(76,703)	(80,311)	14,857	34,370			

Row Labels	Narrative	Sum of FTE
430		4.000
5301	BUILDINGS SUPERINTENDENT	1.000
5302	ASSISTANT BUILDINGS SUPT	1.000
5308	BUILDINGS MAINTENANCE II	1.000
5311	BUILDINGS MAINT III-ELECTRICAL	1.000
5450	#N/A	0.000
Grand Total		4.000



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Internal Service										
Fleet		5190ME1201	Replacement Shop Tools and Equipment	-			18,000			18,000
		5197CO1501	Fuel Management Program			28,000				28,000
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip			14,000				14,000
	Rolling Stock		Fleet / Vehicle Replacement - Fleet		12,000	-	-	-	-	12,000
	Total				12,000	42,000	18,000	-	-	72,000
Buildings	Rolling Stock		Fleet / Vehicle Replacement - Bldgs.	0	-	21,200	45,000	-	45,000	111,200
	Total				-	21,200	45,000	-	45,000	111,200
			Total Internal Service		12,000	63,200	63,000	-	45,000	183,200



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/8/23

Department	Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Planned FY 2028	Approved 5-YR Total
Fleet			5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent		12,000					12,000
			5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent				18,000			18,000
			5197CO1501	Fuel Management Program	Fleet Superintendent			28,000				28,000
			5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent			14,000				14,000
			Total				12,000	42,000	18,000			
Buildings			5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent			16,000				16,000
			5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent			5,200				5,200
			5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent				45,000			45,000
			Total					21,200	45,000			
				Total Internal Service			12,000	63,200	63,000			138,200

**FY 2023-24 BASELINE BUDGET
FACILITY FEE ALLOCATION**

FY 2023-24 Baseline Facility Fee
FY 2022-23 Facility Fee Allocation

FACILITY FEE ALLOCATION PER PARCEL

Baseline FY2023/24 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)
2023-24	103	219	-	322	242	216	-	458	780
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 FY2023/24 BASELINE BUDGET

Facility Fee Allocations	Facility Fee Revenues By Fund										
	320	330	340	350	360	370	380	390	Roll-up		
Facility Fee charged to # Parcels:	8,206	7,748							Total		
	GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis		Comm. Svcs	Beach	
Golf - Championship									-		
Golf - Mountain									-		
Facilities									-		
Diamond Peak Ski									-		
Youth & Family Programming									-		
Senior Programming									-		
Adult Programs									-		
Recreation Center Activities									-		
Comm. Services Administration	103					843,276			843,276		
Parks									-		
Tennis									-		
Beach		242							-	1,876,844	
Per Parcel Operating Component	103	242	\$ -	\$ -	\$ -	\$ -	\$ 843,276	\$ -	\$ -	843,276	1,876,844
Per Parcel Capital Exp. Component	219	216	681,900	12,000	345,900	70,000	64,000	603,500	23,000	1,800,300	1,673,224
Per Parcel Debt Service Component											
Total Facility Fee Per Parcel	\$ 322	\$ 458	\$ 681,900	\$ 12,000	\$ 345,900	\$ 70,000	\$ 907,276	\$ 603,500	\$ 23,000	\$ 2,643,576	\$ 3,550,068
											\$ 6,193,644

Facility Fee - NO Beach Access	\$	322
	\$	458
Facility Fee - Beach Access	\$	780

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>	<i>\$ 450</i>	<i>\$ 90</i>
<i>Beach</i>	<i>\$ 330</i>	
<i>Combined (with Beach Access)</i>	<i>\$ 780</i>	<i>\$ 156</i>

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

FY 2023-24 BASELINE BUDGET

MULTI-YEAR CAPITAL IMPROVEMENT PLAN

Plan Summary by Fund

Plan Summary Funding Sources

10-Year Plan Project List – Capital

10-Year Plan Project List – Expense

10-Year Plan Project List – Fleet Replacement

FY2023/24 UPDATE

CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY

	FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
General Fund	\$ 518,000	\$ 195,000		\$ 350,000		\$ 105,000		\$ 157,500		\$ 30,000		\$ 837,500	
Utility Fund													
Shared	143,700	398,000		428,000		770,700		980,320		31,000		2,608,020	
Water	1,695,000	1,026,000		995,000		2,270,000		970,000		600,000		5,861,000	
Sewer	13,750,000	13,085,000		10,730,000		11,875,000		745,000		175,000		36,670,000	
Sub-Total Utility Fund	\$ 15,588,700	\$ 14,509,000		\$ 12,213,000		\$ 14,915,700		\$ 2,695,320		\$ 806,000		\$ 45,139,020	
Community Services Fund													
Golf - Championship	334,700	449,900		929,300		554,880		575,270		2,229,000		4,738,950	
Golf - Mountain	1,138,000	723,200		322,500		-		-		859,000		1,904,700	
Facilities	10,000	12,000		75,000		80,875		81,620		35,090		284,585	
Ski	823,000	2,268,900		5,333,500		5,541,100		668,800		827,500		14,639,800	
Recreation	25,606,000	70,000		1,007,200		139,820		273,000		-		1,490,020	
CS Admin	-	64,000		-		-		-		64,000		128,000	
Parks	130,000	1,683,500		489,000		210,000		362,100		555,575		3,310,175	
Tennis	-	23,000		10,000		-		35,000		-		69,000	
Sub-Total Community Services Fund	\$ 28,041,700	\$ 5,294,500		\$ 8,176,500		\$ 6,526,675		\$ 1,996,790		\$ 4,570,165		\$ 26,594,630	
Beaches	485,000	5,272,500		529,000		1,165,000		35,000		54,250		7,075,750	
Internal Services													
Fleet	-	12,000		42,000		18,000		-		45,000		72,000	
Buildings	-	-		21,200		45,000		-		-		111,200	
Sub-Total Internal Services Fund	\$ -	\$ 12,000		\$ 63,200		\$ 63,000		\$ -		\$ 45,000		\$ 183,200	
TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS	\$ 44,633,400	\$ 25,283,000		\$ 21,331,700		\$ 22,795,375		\$ 4,884,610		\$ 5,505,415		\$ 79,800,100	



Ten-Year Capital Improvement Project Summary Report

Rev Date: 1/8/23

Department Description	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total
CIP FINANCING PLAN															
General Fund															
Current Revenues			\$					\$		\$				\$	\$
Fund Balance			518,000	195,000		350,000		105,000		35,000		30,000		170,000	567,500
Grants															
Debt															
Transfer In / (Out)															
Sub-Total General Fund			\$ 518,000	\$ 195,000	\$ 350,000	\$ 350,000	\$ 105,000	\$ 105,000	\$ 157,500	\$ 157,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 837,500	\$ 837,500
Utility Fund															
Current Revenues			\$	\$		\$		\$		\$		\$		\$	\$
Fund Balance			831,459	1,021,500		13,000		1,915,700		2,695,320		806,000		6,451,520	1,000,000
Grants			11,382,241	1,000,000										1,687,500	1,687,500
Debt			3,375,000	1,687,500		12,200,000		19,000,000						36,000,000	36,000,000
Transfer In / (Out)															
Sub-Total Utility Fund			\$ 15,588,700	\$ 14,509,000	\$ 12,213,000	\$ 12,213,000	\$ 14,915,700	\$ 14,915,700	\$ 2,695,320	\$ 2,695,320	\$ 806,000	\$ 806,000	\$ 806,000	\$ 45,139,020	\$ 45,139,020
Community Services Fund															
Current Revenues / Facility Fees			\$	\$		\$		\$		\$		\$		\$	\$
Fund Balance			1,078,700	1,800,300		8,176,500		6,526,675		1,996,790		4,570,165		21,542,430	4,522,200
Operating Grants			1,528,000	2,994,200											
Grants			25,435,000	500,000										500,000	500,000
Debt															
Transfer In / (Out)															
Sub-Total Community Services Fund			\$ 28,041,700	\$ 5,294,500	\$ 8,176,500	\$ 8,176,500	\$ 6,526,675	\$ 6,526,675	\$ 1,996,790	\$ 1,996,790	\$ 4,570,165	\$ 4,570,165	\$ 4,570,165	\$ 26,564,630	\$ 26,564,630
Beach Fund															
Current Revenues / Facility Fees			\$	\$		\$		\$		\$		\$		\$	\$
Fund Balance			65,000	2,022,500		529,000		1,185,000		35,000		54,250		3,405,750	3,670,000
Grants			420,000	3,250,000											
Debt															
Sub-Total Beach Fund Fund			\$ 485,000	\$ 5,272,500	\$ 529,000	\$ 529,000	\$ 1,185,000	\$ 1,185,000	\$ 35,000	\$ 35,000	\$ 54,250	\$ 54,250	\$ 54,250	\$ 7,075,750	\$ 7,075,750
Internal Service Fund(s)															
Current Revenues			\$	\$		\$		\$		\$		\$		\$	\$
Fund Balance				12,000		63,200		63,000				45,000		183,200	
Grants															
Debt															
Sub-Total Internal Service Fund			\$	\$ 12,000	\$ 63,200	\$ 63,200	\$ 63,000	\$ 63,000	\$	\$	\$ 45,000	\$ 45,000	\$ 45,000	\$ 183,200	\$ 183,200
District-Wide - All Funds															
Current Revenues			\$	\$		\$		\$		\$		\$		\$	\$
Fund Balance			1,975,159	4,856,300		8,781,700		9,795,375		4,762,110		5,505,415		33,700,900	7,911,700
Operating Grants			13,848,241	7,439,200		350,000				122,500				2,187,500	2,187,500
Grants			28,810,000	2,187,500		12,200,000		13,000,000						36,000,000	36,000,000
Debt				10,800,000											
Transfer In / (Out)															
Total District-wide - All Funds			\$ 44,633,400	\$ 25,283,000	\$ 21,331,700	\$ 21,331,700	\$ 22,795,375	\$ 22,795,375	\$ 4,884,610	\$ 4,884,610	\$ 5,505,415	\$ 5,505,415	\$ 5,505,415	\$ 79,800,100	\$ 79,800,100



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total	Planned FY 2029	Planned FY 2030	Planned FY 2031	Planned FY 2032	Planned FY 2033	Approved 10-Yr Total	Updated 10-Yr Total	Project Type	
Mountain Golf		3144BD2602	Cart Barn Replacement										1,400,000		1,400,000							1,400,000			
		3144FF1702	Replace Ice Maker Championship Golf Course Cart Barn								11,970				11,970								11,970		G - Equipment & Software
		3153FF1801	Grille Furniture											35,200		35,200							35,200		G - Equipment & Software
		3153FF2604	Grille Patio Table and Chairs						12,380						12,380								12,380		G - Equipment & Software
		3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway																						
		3197LE1748	Replace Blade Grinding Equipment	10,000	49,000										49,000				15,000				64,000		G - Equipment & Software
		Rolling Stock	Fleet / Vehicle Replacement - Champ Course	230,000	281,900		209,300		185,000		282,800			453,800	1,412,800			440,000	442,000	142,900	323,100	205,500	2,966,300	2,966,300	F - Rolling Stock
		Total		334,700	449,900	34,000	929,300	165,000	554,880		575,270			2,229,000	4,738,350	199,000		1,115,000	592,000	280,400	378,100	1,975,500	6,079,350	199,000	
		3241GC1502	Wash Pad Improvements		100,000										100,000								100,000		D - Capital Improvement - Existing Facilities
		3241LQ2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000																					D - Capital Improvement - Existing Facilities
	3299BD2201	Maintenance Bldg. / Torch Down Roof Replacement		100,000										100,000								100,000		D - Capital Improvement - Existing Facilities	
	3241GC1404	Irrigation Improvements	18,000	10,000		12,000							800,000		822,000							822,000		E - Capital Maintenance	
	3241LV1899	Mountain Course 58 Cart Fleet		491,200										491,200								491,200		F - Rolling Stock	
	Rolling Stock	Fleet / Vehicle Replacement - Mount. Course	20,000	22,000		310,500							59,000	391,500			88,500	12,000	22,400	166,900	96,500	777,800	777,800	F - Rolling Stock	
	Total		1,138,000	723,200		322,500							859,000	1,904,700	199,000		88,500	12,000	22,400	166,900	96,500	2,291,000	2,291,000		
Facilities		3350BD1302	Resurface Patio Deck - Chateau						27,500					27,500								27,500		E - Capital Maintenance	
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing						25,000					25,000								25,000		E - Capital Maintenance	
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000										40,000								40,000		E - Capital Maintenance	
		3352LV1720	Replace 2013 Cargo Truck #690								40,000				40,000								40,000		F - Rolling Stock
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module								25,620				25,620							29,120	54,740		G - Equipment & Software
		3350FF1204	Catering Kitchen Equipment															60,300					60,300		G - Equipment & Software
		3350FF1603	Portable Bars											18,375		18,375							18,375		G - Equipment & Software
		3352FF1003	Catering Ceremony Chairs												16,000								16,000		G - Equipment & Software
		3352FF1104	Replace Banquet Serviceware		12,000		75,000								87,000			72,000	13,000				172,000		G - Equipment & Software
		3352FF1704	Banquet Tables											10,000	35,090		45,090						45,090		G - Equipment & Software
	Rolling Stock	Fleet / Vehicle Replacement - Facilities																						F - Rolling Stock	
	Total		10,000	12,000		75,000		80,575		81,620			35,090	284,585			72,000	73,300			29,120	459,005	459,005		
Ski		3469L1805	Ski Way and Diamond Peak Parking Lot Reconstruction						3,600,000						3,600,000							3,600,000		B - Major Projects - Existing Facilities	
		3453BD1806	Base Lodge Walk in Cooler and Food Prep (Kitchen) Reconfiguration	110,000	800,000										800,000							800,000		D - Capital Improvement - Existing Facilities	
		3462CE1902	Diamond Peak Fiber Network to Lifts											75,000								75,000		D - Capital Improvement - Existing Facilities	
		3464ME1802	Diamond Peak Fuel Storage Facility				20,000							420,000								420,000		D - Capital Improvement - Existing Facilities	
		3462HE1502	Crystal Express Ski Lift Maintenance and Improvements		80,000					180,000					300,000			65,000		40,000			405,000		E - Capital Maintenance
		3462HE1702	Lakeview Ski Lift Maintenance and Improvements											190,900									190,900		E - Capital Maintenance
		3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000			205,000							349,900									349,900		E - Capital Maintenance
		3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000	64,000										64,000								64,000		E - Capital Maintenance
		3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000														54,000					54,000		G - Equipment & Software
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment				11,000								11,000								11,000		G - Equipment & Software
	3464SI1002	Snowmaking Infrastructure Replacement		425,000		200,000								825,000								825,000		G - Equipment & Software	
	3468RE0002	Replace Ski Rental Equipment				340,000							380,000	930,000			240,000					1,170,000		G - Equipment & Software	
	3468RE1609	Replace Ski Rental Machinery				40,000								40,000								40,000		G - Equipment & Software	
	3499CE2201	Installation RFID - Software and Gantries	410,000																					G - Equipment & Software	
	3499OE1502	Skier Services Administration Printer Copier Replacement															15,000					15,000		G - Equipment & Software	
	Rolling Stock	Fleet / Vehicle Replacement - Ski	161,000	649,900		17,500		1,151,100					428,000	2,264,500			40,000	578,000	39,500	733,500	268,500	3,924,000	3,924,000	F - Rolling Stock	
	Total		823,000	2,018,900		833,500		5,541,100		668,800			808,000	9,870,300	199,000		398,000	593,000	39,500	773,500	268,500	11,943,800	11,943,800		
Ski Master Plan		3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities		250,000		4,500,000								4,750,000							4,750,000		A - Major Projects - New Initiatives	
		3653BD1503	2015 Ski Area Master Plan Implementation - Phase 3 Mountain Trail and Lift Improvements											19,500		19,500		3,090,134					3,109,634		A - Major Projects - New Initiatives
		3653BD1504	2015 Ski Area Master Plan Implementation - Phase 4 Mountain Lift Improvements															3,035,296					3,035,296		A - Major Projects - New Initiatives
		Total			250,000		4,500,000							19,500	4,769,500			6,125,430					10,894,930		A - Major Projects - New Initiatives
Parks		4378LQ2104	IVGID Community Dog Park		1,000,000										1,000,000							1,000,000		A - Major Projects - New Initiatives	
		4378RS1501	Replace Playground - Incline Park				20,000					150,000			170,000								170,000		C - Capital Improvement - New Initiatives
		4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement				250,000								250,000							250,000		D - Capital Improvement - Existing Facilities	
		4378BD1701	Dumpster enclosure - Incline Park		45,000										45,000								45,000		D - Capital Improvement - Existing Facilities
		4378BD1710	Storage Container replacement									20,000			20,000								20,000		D - Capital Improvement - Existing Facilities
		4378BD1801	Preston Field Retaining Wall Replacement		430,000										430,000								430,000		D - Capital Improvement - Existing Facilities
		4378BD2102	Batting cage - Incline Park																		35,000		35,000		D - Capital Improvement - Existing Facilities
		4378BD2201	Incline Park 2 bleacher replacement									45,000			45,000								45,000		D - Capital Improvement - Existing Facilities
		4378BD2202	Skate Park Enhancement	10,000	150,000		20,000		10,000						180,000								180,000		D - Capital Improvement - Existing Facilities
		4378LH1303	Pavement Maintenance, Village Green Parking											450,000									450,000		E - Capital Maintenance
	4378LH1403	Pavement Maintenance, Preston Field																		310,000		310,000		E - Capital Maintenance	
	4378ME2203	Central Irrigation Controller Upgrade				60,000								60,000								60,000		D - Capital Improvement - Existing Facilities	
	4378RS1501	Replace Playgrounds - Incline Park				20,000								220,000								220,000		D - Capital Improvement - Existing Facilities	
	4378RS1801	Replace Playgrounds - Preston		20,000					200,000					220,000								220,000		E - Capital Maintenance	
	4378RS2204	GPS Field Stripper		12,000										12,000								12,000		G - Equipment & Software	
	Rolling Stock																								



Ten-Year Capital Improvement Project Summary Report

Run Date: 1/18/23

Department Description	Q	Project #	Project Title	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total	Planned FY 2029	Planned FY 2030	Planned FY 2031	Planned FY 2032	Planned FY 2033	Approved 10-Yr Total	Updated 10-Yr Total	Project Type		
Tennis		Total		130,000	1,683,500		499,000	20,000	210,000		382,100	150,000	555,575		3,310,175	170,000	118,000	144,000	40,000	423,400	110,000	4,145,575	170,000	E - Capital Maintenance		
		4588RS1401	Resurface Tennis Courts 8-9-10-11												19,000							20,500	39,500		E - Capital Maintenance	
		4588RS1402	Resurface Tennis Courts 3 thru 7		23,000										23,000		24,000							47,000		E - Capital Maintenance
		4588RS1501	Resurface Tennis Courts 1 and 2				10,000								10,000			11,000						21,000		E - Capital Maintenance
		4588ME1701	Ball Machines for Tennis Center									17,000			17,000									17,000		G - Equipment & Software
Recreation Center		Total		25,436,000	23,000		10,000				36,000				69,000		24,000	11,000			20,500	124,500		A - Major Projects - New Initiatives		
		4884BD2204	Recreation Center Expansion Project																				75,000	75,000		D - Capital Improvement - Existing Facilities
		4884BD1803	UV Replacement at Recreation center																							D - Capital Improvement - Existing Facilities
		4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000																			49,700	49,700		D - Capital Improvement - Existing Facilities
		4884BD1901	Replace Condensing Unit 2 and 4																							E - Capital Maintenance
		4884L11102	Recreation Center Parking Lot Reconstruction				950,000								950,000									950,000		E - Capital Maintenance
		4884RS1503	Replaster Recreation Center Pool								200,000				200,000								200,000			E - Capital Maintenance
		4885BD1606	Pool Facility Deck/Floor Re-coat									38,000			38,000							4,500	42,500			E - Capital Maintenance
		4884BD1702	Replace Bird Netting						17,720						17,720								17,720	19,720		G - Equipment & Software
		4884BD1804	Chemtrol System for Recreation Center Pool	22,000																						G - Equipment & Software
		4886LE0001	Fitness Equipment	49,000	70,000		57,200				51,300				178,500									178,500		G - Equipment & Software
		4889OE1607	Recreation Center Printer Copier Replacement 980 Incline Way								25,000				25,000									25,000		G - Equipment & Software
		Rolling Stock	Fleet / Vehicle Replacement - Recreation								45,800				80,800							39,000		119,800		F - Rolling Stock
		Total		25,606,000	70,000		1,007,200		139,820		273,000				1,490,000						39,000	129,200	1,658,220	19,720		F - Rolling Stock
	Community Services Shared		Rolling Stock		64,000									64,000	128,000								65,000	193,000		F - Rolling Stock
		Total		64,000									64,000	128,000								65,000	193,000			
	Total	Total Community Services		28,041,700	5,294,800	34,000	8,178,500	185,000	6,526,875	1,996,790	150,000	4,570,165	64,000	26,554,830	369,000	7,941,930	1,425,300	382,300	1,780,900	2,694,320	40,789,380	388,720				
Beaches		3973L11302	Incline Beach Facility Replacement		3,250,000									3,250,000								3,250,000		B - Major Projects - Existing Facilities		
		3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000	55,000		55,000								110,000								110,000		D - Capital Improvement - Existing Facilities	
		3972BD1710	Storage Container Replacement										40,000		40,000								40,000		D - Capital Improvement - Existing Facilities	
		3972FF1205	All Beaches Picnic Tables										14,250		14,250								14,250		D - Capital Improvement - Existing Facilities	
		3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000	1,500,000										1,500,000								1,500,000		D - Capital Improvement - Existing Facilities	
		3999BD1708	Ski Beach Bridge Replacement	120,000																						D - Capital Improvement - Existing Facilities
		3999L11902	Burnt Cedar Beach Eastern Stormwater Improvements						190,000						190,000									190,000		D - Capital Improvement - Existing Facilities
		3999FF2201	Beach Furnishings	10,000	10,000				10,000			10,000			40,000								40,000		D - Capital Improvement - Existing Facilities	
		3999ME2202	Central Irrigation Controller Upgrade						30,000						30,000								30,000			D - Capital Improvement - Existing Facilities
		3999BD2203	Third Creek Fence Redesign and Replacement				15,000								15,000								15,000			D - Capital Improvement - Existing Facilities
		3999L2204	Ski and Incline Beach Landscape Enhancement				15,000								15,000								15,000			D - Capital Improvement - Existing Facilities
		3972BD2102	Beach Access Improvements	200,000	200,000		200,000								400,000								400,000		D - Capital Improvement - Existing Facilities	
		3972BD1301	Reconstruct Pavement - Ski Beach		250,000										250,000								250,000			E - Capital Maintenance
		3972L11202	Pavement Reconstruction - Burnt Cedar Beach									835,000			835,000									835,000		E - Capital Maintenance
		3972RS1701	Replace Playgrounds - Beaches		7,500		150,000			150,000					307,500									307,500		E - Capital Maintenance
		3999BD1703	Replace Ski Beach Entrance Gate										25,000		25,000					24,500				49,500		E - Capital Maintenance
		Rolling Stock	Fleet / Vehicle Replacement - Beaches				54,000								54,000									54,000		F - Rolling Stock
		Total		485,000	5,272,500	34,000	529,000	235,000	1,185,000	50,000	35,000	4,884,610	170,000	5,505,415	7,075,750	489,000	8,730,130	2,853,900	1,352,200	2,841,900	3,932,320	7,100,250	508,720			
	Grand Total			44,833,400	25,283,000	34,000	21,331,700	235,000	22,795,375	50,000	4,884,610	170,000	5,505,415	79,800,100	489,000	8,730,130	2,853,900	1,352,200	2,841,900	3,932,320	99,510,550	508,720				



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/9/23

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-Yr Total	Updated 5-Yr Total	Planned FY 2029	Planned FY 2030	Planned FY 2031	Planned FY 2032	Planned FY 2033	Approved 10-Yr Total	Updated 10-Yr Total	Project Type		
General Fund		1213CO1803	Microsoft Office Licenses	Director of IT										11,100		11,100							11,100		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																					I - Equipment & Software - Expense	
		1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT		75,000		60,000		60,000		60,000		60,000	60,000	315,000			60,000	60,000	60,000					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							300,000										I - Equipment & Software - Expense
			Total		83,400	150,000		135,000		135,000					71,100	626,100			60,000	70,800	60,000				816,900		
		499OE1399	Web Site Redesign and Upgrade		10,000																						I - Equipment & Software - Expense
		1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000		5,000		5,000							20,000										H - Capital Maintenance - Expense
			Total		15,000	5,000		5,000		5,000						20,000											
			Total General Fund		98,400	155,000		140,000		140,000					71,100	646,100			60,000	70,800	60,000				836,900		
Utilities		2097BD1202	Paint Interior Building #A	Buildings Superintendent		40,000										40,000				56,200						H - Capital Maintenance - Expense	
		2097BD1204	New Carpet Building #A	Buildings Superintendent		47,000											47,000		49,120							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			215,000	60,000	60,000	60,000	60,000			H - Capital Maintenance - Expense	
		2097LE1723	2004 9' Western Snow Plow #542A	Fleet Superintendent											8,000	8,000											F - Rolling Stock
		2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	180,000	12,500		260,000		260,000				12,500	67,500	67,500	612,500	67,500	12,500	310,000	310,000	12,500	87,500				H - Capital Maintenance - Expense
		499OE1399	Web Site Redesign and Upgrade		10,000																						I - Equipment & Software - Expense
		2097BD2201	Rain Gutters, Garage Door Openers, Drainage, Heat Tape for Building C	District Project Manager	100,000																						H - Capital Maintenance - Expense
		2097DI2202	Utility Infrastructure Masterplan	Engineering Manager	500,000																						J - Capital Improvement - Expense
			Total		850,000	159,500		320,000		320,000			72,500		135,500	67,500	1,007,500	67,500	276,620	426,200	370,000	72,500	147,500	2,300,320	700,000		
		2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	20,000		20,000		20,000							100,000										H - Capital Maintenance - Expense
		2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	60,000	80,000		55,000		85,000						80,000	280,000	80,000									H - Capital Maintenance - Expense
		2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor		150,000		250,000		250,000							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		365,000						80,000	1,665,000	80,000									H - Capital Maintenance - Expense
	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	30,000																						H - Capital Maintenance - Expense	
	2599SS1203X	Replace & Re-line Sewer Mains, Manholes and Appurtenances	Senior Engineer	55,000	105,000		55,000		55,000					160,000		430,000		55,000	55,000	55,000	10,000	240,000				H - Capital Maintenance - Expense	
	2599SS2208	Effluent Pipeline Repairs	Utility Superintendent	100,000		100,000		100,000		100,000						300,000										H - Capital Maintenance - Expense	
		Total		185,000	105,000	100,000	55,000	100,000	55,000	100,000	55,000		160,000		430,000	300,000	55,000	55,000	55,000	10,000	240,000		845,000	300,000			
		Total Utilities		1,135,000	514,500	100,000	750,000	100,000	730,000	100,000	802,500			295,500	147,500	3,092,500	447,500	331,620	481,200	425,000	82,500	387,500	4,800,320	1,080,000			
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			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				18,000							
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				18,000					156,200			
Community Services		3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	20,000		20,000				15,000		13,000		68,000		35,000		29,000						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	5,000	40,000			5,000	55,000	7,500	500					H - Capital Maintenance - Expense
		3153BD2001	Reccoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent											45,500	950	45,500				52,000						H - Capital Maintenance - Expense
		3153FF1204	Champ Grille Kitchen Equipment	Food and Beverage Manager															8,400								I - Equipment & Software - Expense
		3197LE1720	2019 Lely Fertilizer Spreader #789	Fleet Superintendent																		9,000					F - Rolling Stock
			Total - Champ Course		40,000	25,000		25,000		5,000			35,000	45,500	18,950	108,950	45,500	40,000	63,400	88,500	9,500						H - Capital Maintenance - Expense
		3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000			30,000		30,000							90,000										H - Capital Maintenance - Expense
		3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	22,500		27,500		5,000					10,000		472,500		2,500			25,000	10,000				H - Capital Maintenance - Expense
		3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent				25,000									25,000										H - Capital Maintenance - Expense
			Total - Mountain Course		20,500	22,500		82,500		35,000					10,000		587,500		2,500			25,000	10,000				H - Capital Maintenance - Expense
		3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	49,500	68,000											123,500										H - Capital Maintenance - Expense
		3350BD1505	Paint Interior of Chateau	Buildings Superintendent	40,500																						H - Capital Maintenance - Expense
		3350BD1506	Paint Exterior of Chateau	Buildings Superintendent																							H - Capital Maintenance - Expense
		3350FF1801	Chateau Lobby Furniture	Sales and Events Coordinator																							I - Equipment & Software - Expense
		3351LI1807	Replacement Sod at Aspen Grove	Sales and Events Coordinator																							H - Capital Maintenance - Expense
		Total - Facilities		90,000	68,000											210,850											
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent				75,000									75,000										H - Capital Maintenance - Expense	
	3466LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	75,000	12,500		12,500							25,000		62,500										H - Capital Maintenance - Expense	
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	20,000	20,000					57,000						77,000											



2023/24 Capital Plan Summary Report - EXPENSE ITEMS

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Update FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total	Planned FY 2029	Planned FY 2030	Planned FY 2031	Planned FY 2032	Planned FY 2033	Approved 10-YR Total	Updated 10-Yr Total	Project Type	
		3499OE1205	Replace Staff Uniforms	Ski Resort General Manager						155,000						155,000			175,000				330,000		I - Equipment & Software - Expense	
			Total - Ski		95,000	32,500		87,500		212,000		12,500		25,000		369,500			255,000				624,500			
Parks		4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent								14,500		14,500		29,000						16,500	45,500		H - Capital Maintenance - Expense	
		4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent								63,400				63,400							63,400		H - Capital Maintenance - Expense	
		4378LE1723	2019 Lely Fertilizer Spreader #793	Fleet Superintendent														8,000					8,000		H - Capital Maintenance - Expense	
Washoe Reimbursement		4378LI1207	Maintenance, East & West End Parks	Senior Engineer		42,500		41,500		5,000		5,000		5,000		99,000		5,000	5,000	40,000			149,000		H - Capital Maintenance - Expense	
		4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	5,000		5,000		33,000		5,000				48,000		5,000	5,000	5,000	5,000		32,500	100,500		H - Capital Maintenance - Expense
		4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	6,000		7,500		6,000		30,000		20,000		69,500			25,000					94,500		H - Capital Maintenance - Expense
		4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000		30,000		5,000		5,000		27,500		72,500					10,000		28,500	111,000		H - Capital Maintenance - Expense
		4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	6,000	35,000		6,000		30,000		5,000		5,000		81,000		5,000	30,000	5,000				121,000		H - Capital Maintenance - Expense
		4378RS1601X	Playground Repairs - Preston	Parks Superintendent	7,500																					H - Capital Maintenance - Expense
		4378BD2205	Incline Parks Fencing Refurbishment	Parks Superintendent		20,000										20,000								20,000		H - Capital Maintenance - Expense
			Total - Parks		28,500	113,500		90,000		79,000		127,900		72,000		482,400		23,000	65,000	76,500	5,000	61,000	712,900			
		4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent		37,000								27,500		64,500								64,500		H - Capital Maintenance - Expense
		4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	10,000		22,500		5,000		5,000				42,500		12,500	22,500				12,500	90,000		H - Capital Maintenance - Expense
			Total - Tennis / Pickleball		5,000	47,000		22,500		5,000		5,000		27,500		107,000		12,500	22,500				12,500	154,500		
		4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent				22,500		35,000						35,000								35,000		H - Capital Maintenance - Expense
		4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500				6,000		6,000		6,000		25,500		6,000	52,500				5,000	89,000		H - Capital Maintenance - Expense
		4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent		15,500									15,500					49,500				65,000		H - Capital Maintenance - Expense
			Total - Recreation		7,500	23,000				41,000		6,000		6,000		76,000		6,000	52,500	49,500		5,000	189,000			
		499OE1399	Web Site Redesign and Upgrade		20,000																					I - Equipment & Software - Expense
			Total - Rec Admin		20,000																					
			Total Community Services		306,500	331,500		307,500		377,000		679,400	45,500	246,800		1,942,000	45,500	84,000	458,400	214,500	39,500	86,500	2,826,900	45,500		
Beaches		3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	15,000			6,000		6,000		6,000				18,000		12,500				13,500	44,000		H - Capital Maintenance - Expense	
		3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	350,000		6,500		6,500		6,500				369,500		7,500				26,500	403,500		H - Capital Maintenance - Expense	
		3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer		12,500		5,000		5,000		5,000		5,000		32,500		7,500	5,000	60,000	5,000	5,000	115,000		H - Capital Maintenance - Expense	
		3972RS1701X	Playground Repairs - Beaches	Parks Superintendent	7,500																				H - Capital Maintenance - Expense	
		3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent								30,000				30,000								30,000		H - Capital Maintenance - Expense
		3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	55,000																					H - Capital Maintenance - Expense
			Total		84,000	382,500		17,500		17,500		47,500		5,000		450,000		27,500	5,000	80,000	45,000	5,000	592,500			
Grand Total					1,823,900	1,375,500	100,000	1,278,200	100,000	1,327,500	100,000	1,689,400	45,500	618,200	147,500	6,288,800	493,000	503,120	1,033,400	759,500	167,000	481,000	9,212,820	1,125,500		



Ten-Year Capital Improvement Projects - FLEET REPLACEMENT / Rolling Stock

Run Date: 1/8/23

Table with columns: Department Description, Project #, Project Title, Project Manager, Approved FY 2023, Approved FY 2024, Updated FY 2024, Approved FY 2025, Updated FY 2025, Approved FY 2026, Updated FY 2026, Approved FY 2027, Updated FY 2027, Planned FY 2028, Updated FY 2028, Approved 5-YR Total, Updated 5-Yr Total, Planned FY 2029, Planned FY 2030, Planned FY 2031, Planned FY 2032, Planned FY 2033, Approved 10-YR Total, Updated 10-Yr Total, Project Type. Rows include General Fund, Utilities, Water, Sewer, Internal Service, and Community Services.



Ten-Year Capital Improvement Projects - FLEET REPLACEMENT / Rolling Stock

Run Date: 1/8/23

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Updated FY 2024	Approved FY 2025	Updated FY 2025	Approved FY 2026	Updated FY 2026	Approved FY 2027	Updated FY 2027	Planned FY 2028	Updated FY 2028	Approved 5-YR Total	Updated 5-Yr Total	Planned FY 2029	Planned FY 2030	Planned FY 2031	Planned FY 2032	Planned FY 2033	Approved 10-YR Total	Updated 10-Yr Total	Project Type		
		3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent						12,000						12,000							12,000		F - Rolling Stock		
		3197LE1728	2013 Toro Top Dresser #686	Fleet Superintendent								15,000				15,000							15,000		F - Rolling Stock		
		3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent		41,000										41,000			43,000				84,000		F - Rolling Stock		
		3197LE1731	2008 Planair HD50 #516	Fleet Superintendent									39,000			39,000							40,000		F - Rolling Stock		
		3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent				32,500								32,500			35,000				103,500		F - Rolling Stock		
		3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent							14,500					14,500							36,000		F - Rolling Stock		
		3197LE1734	2008 Bandit Brush Chipper #625	Fleet Superintendent									45,000			45,000							45,000		F - Rolling Stock		
		3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent				32,500								32,500			35,000				103,500		F - Rolling Stock		
		3197LE1736	2017 John Deere Pro Gator #734	Fleet Superintendent									38,000			38,000							39,000		F - Rolling Stock		
		3197LE1737	2018 John Deere Pro Gator #775	Fleet Superintendent											39,000	39,000							39,000		F - Rolling Stock		
		3197LE1738	2018 John Deere Pro Gator #776	Fleet Superintendent											39,000	39,000							39,000		F - Rolling Stock		
		3197LE1739	2019 John Deere Pro Gator #790	Fleet Superintendent																40,000			40,000		F - Rolling Stock		
		3197LE1740	2005 John Deere Pro Gator #813	Fleet Superintendent																40,000			40,000		F - Rolling Stock		
		3197LE1741	2015 Greens Roller #812	Fleet Superintendent							20,000					20,000						20,000	40,000		F - Rolling Stock		
		3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent							20,000					20,000						20,000	40,000		F - Rolling Stock		
		3197LE1743	2019 John Deere 5075E Tractor #787	Fleet Superintendent															62,000				62,000		F - Rolling Stock		
		3197LE1744	2017 John Deere 5075E Tractor #761	Fleet Superintendent									42,000			42,000							42,000		F - Rolling Stock		
		3197LE1745	2017 John Deere 4066 Tractor #764	Fleet Superintendent											47,000	47,000							47,000		F - Rolling Stock		
		3197LE1746	2004 John Deere 4410 Tractor #815	Fleet Superintendent															32,000				32,000		F - Rolling Stock		
		3197LE1747	John Deere 5075E Tractor #697	Fleet Superintendent							50,000					50,000							50,000		F - Rolling Stock		
		3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent				27,800								27,800			28,500				29,000		F - Rolling Stock		
	3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent							20,000					20,000					20,500			40,500		F - Rolling Stock		
	3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent							14,500					14,500							14,500		F - Rolling Stock			
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent				32,500								32,500			35,000				36,000		F - Rolling Stock			
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent							34,000					34,000							40,000		F - Rolling Stock			
	3197LE2021	2017 Toro Rake-O-Vac #757	Fleet Superintendent															40,000				40,000		F - Rolling Stock			
	3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent				26,000								26,000							54,000		F - Rolling Stock			
		Total			230,000	281,900		209,300		185,000		282,800		453,800	1,412,800			440,000	442,000	142,900	323,100	205,500	2,968,300				
Mountain Golf		3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent				12,000							12,000							24,000		F - Rolling Stock			
		3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent				15,000							15,000							15,000		F - Rolling Stock			
		3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent				15,000							15,000							15,000		F - Rolling Stock			
		3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent				15,000							15,000							15,000		F - Rolling Stock			
		3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent				15,000							15,000				16,500				16,500		F - Rolling Stock		
		3242LE1725	2015 Carryall Club Car #822	Fleet Superintendent				15,000							15,000								19,000		F - Rolling Stock		
		3242LE1726	2016 Bar Cart #726	Fleet Superintendent	20,000										19,000								40,000		F - Rolling Stock		
		3242LE1727	2018 Toro 3500D Mower #778	Fleet Superintendent											40,000								40,000		F - Rolling Stock		
		3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent															72,000				72,000		F - Rolling Stock		
		3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent				93,000								93,000							189,500		F - Rolling Stock		
		3242LE1730	2018 Toro Tri-Plus 3250D Mower #779	Fleet Superintendent				45,500								45,500					50,000		95,500		F - Rolling Stock		
		3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent		22,000										22,000				22,400			44,400		F - Rolling Stock		
		3242LE1732	2018 Toro Tri-Plus Mower #780	Fleet Superintendent				60,000								60,000						68,400		128,400		F - Rolling Stock	
		3242LE2002	2019 Toro Tri-Plus Mower #795	Fleet Superintendent				40,000								40,000						48,500		88,500		F - Rolling Stock	
		Total			20,000	22,000		310,500						59,000	391,500			88,500	12,000	22,400	196,900	96,500	777,800				
Facilities		3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent								40,000			40,000							40,000		F - Rolling Stock			
		Total									40,000			40,000							40,000						
Ski		3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent		19,000									19,000						20,000		39,000		F - Rolling Stock		
		3463HE1721	2013 Snow blower #688	Fleet Superintendent		165,900										165,900						20,000		165,900		F - Rolling Stock	
		3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent							10,000					10,000			10,000				20,000		F - Rolling Stock		
		3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent							448,200					448,200							448,200		F - Rolling Stock		
		3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent		448,000										448,000							448,000		F - Rolling Stock		
		3463HE1726	Replace 2006 Pisten Bully 300 Snowcat #748	Fleet Superintendent											410,000	410,000							410,000		F - Rolling Stock		
		3463HE1727	Replacement of 2008 Grooming vehicle # 804	Fleet Superintendent															420,000				420,000		F - Rolling Stock		
		3463HE1728	Replacement of 2011 Grooming Vehicle # 645	Fleet Superintendent																	425,000		425,000		F - Rolling Stock		
		3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent							282,000					282,000						425,000	250,000	532,000		F - Rolling Stock	
		3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	17,000	17,000		17,500			17,500		18,000		18,000	88,000			18,000	18,000	18,500	18,500	179,500		F - Rolling Stock		
		3464LE1729	Snowplow #304A	Fleet Superintendent																		21,000		21,000		F - Rolling Stock	
		3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent		19,000														20,000			20,000		F - Rolling Stock		
		3464LV1730	2014 Yamaha ATV #695	Fleet Superintendent																20,000			20,000		F - Rolling Stock		
		3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent							18,000					18,000						20,000		38,000		F - Rolling Stock	
		3464LV1732	2013 Yamaha Rhino (ATV) #674	Fleet Superintendent															22,000				22,000		F - Rolling Stock		
		3469HE1739	Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2)	Fleet Superintendent							250,000					250,000							250,000		500,000		F - Rolling Stock
		3469HE1740	Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2)	Fleet Superintendent	125,000																					F - Rolling Stock	
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent							40,000					40,000					45,0							