

M E M O R A N D U M

TO: Board of Trustees

FROM: Indra Winqest
General Manager

Paul Navazio
Director of Finance

SUBJECT: FY2022/23 BUDGET WORKSHOP #2

DATE: January 26, 2022

I. RECOMMENDATION

Review, discuss and provide feedback to staff related to development of the District's FY2022/23 Budget.

II. BACKGROUND

Staff is in the early phase of developing the District's FY2022/23 budget, and has planned a series of budget workshops to provide regular opportunities for feedback and direction from the Board of Trustees throughout the budget process.

The first FY2022/23 Board budget workshop was held on December 14th and focused on a review of relevant Board Policies and Practices as well as the District's Internal Service Funds (Fleet, Engineering, and Building Services). Tonight's second budget workshop has been prepared to review and discuss with the Board:

- a) Revenue and expenditure assumptions being used to develop the District's FY2022/23 baseline budget,
- b) District-wide issues and budget priorities, and
- c) Venue-specific budget issues, challenges and priorities.

A third budget workshop is scheduled for February 23rd to review preliminary budget revisions and a focused discussion on updates to the District's multi-year Capital Improvement Plan which will inform a significant component of the District's FY2022/23 budget. The February workshop will also provide an

opportunity for the Board to provide direction on the setting of the FY2022/23 Facility Fee(s).

Based on staff's ongoing work and Board feedback received through the budget workshops, staff will be presenting a draft proposed FY2022/23 budget to the Board in mid-March. The Nevada Revised Statutes (NRS) requires that the Board take action to approve a Tentative Budget to be filed with the State of Nevada Department of Taxation by April 15th, and a Final Budget is required to be approved and filed by June 1st.

III. Discussion

The goal of the budget process is to ensure that the District's Final FY2022/23 budget to be approved by the Board of Trustees in May, provides for the resources necessary for the effective delivery of programs and services, and continued stewardship of the District's capital assets and infrastructure, while maintaining sound fiscal management practices, and providing value to parcel owners and customers.

While staff is in the early phases of the budget development process, several key issues and themes warrant consideration to help inform next steps in the budget process. These include:

- Inflationary pressures on personnel and non-personnel expenditures
- Recruitment and retention challenges posed by the current labor market
- Uncertainty surrounding the impacts of the evolving COVID-19 pandemic
- Review of Charges and Fees in relation to new District Pricing Policy and cost-recovery targets
- Funding requirements related to Board Priority Projects and other major capital improvement needs.
- Establishing and/or restoring prudent reserves within the District's Major Funds, consistent with recently-approved updates to Board Policy.

ATTACHMENTS:

1. FY2022-23 Budget Workshop Outline
2. Budget Workshop Presentation
3. Background Material:
 - a. PART 1 – Baseline Budget Assumptions / Major Funds / Preliminary Five-Year Forecasts / District-wide Issues and Challenges
 - b. PART 2 – Venue-Specific Baseline Budgets / Budget Issues and Considerations

**PLANNED
FY2022/23 BUDGET WORKSHOPS**

BUDGET WORKSHOP #1 - December 14th

- Board Policies – Fiscal Management
 - Pricing Policy
 - Reserve / Working Capital Policy
 - Capitalization Policy
 - Central Services Cost Allocation Methodology
- Internal Services
 - Fleet (Fund 410)
 - Engineering (Fund 420)
 - Building Maintenance (Fund 430)
- Central Services Cost Allocation

BUDGET WORKSHOP #2 – January 26th

- District-wide Baseline Budget Assumptions
- Administration (General Fund)
- Public Works (Utility Fund)
- Venues – Baseline Staffing / Budgets / Service-Levels / Outcomes
 - Golf Fund
 - Facilities (Special Events) Fund
 - Ski Fund
 - Recreation
 - Parks
 - Tennis
 - Beaches

BUDGET WORKSHOP #3 – February 23rd

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
- Capital Improvement Plan Update
 - FY 2022/23 CIP Budget
 - Five-Year Plan Update
 - 20-Year Capital Plan
- Facility Fee – Rates & Allocation

BUDGET WORKSHOP #4 – March (TBD)

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

Approval of TENTATIVE Budget – April 13th

Approval of FINAL Budget – May 25th



GENERAL IMPROVEMENT DISTRICT
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FY2022/23 Budget Workshop

Board of Trustees
January 26, 2022



Budget Workshop Outline

BUDGET WORKSHOP #1 - December 14th

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 - Pricing Policy
 - Reserve / Working Capital Policy
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Budget Workshop Outline

BUDGET WORKSHOP #3 – February 23rd

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Goals for FY2022-23 Budget Process

- Conduct series of Board Budget Workshops to inform and guide budget process
- Develop initial Baseline Budgets for all District Operations
- Review and Incorporate Updates to District Budgeting and Fiscal Management Policies and Practices
- Consider modifications to Baseline Budgets
 - Personnel Budget (Adds/Deletes, Re-classifications, Fund Splits)
 - Non-Personnel (Supplies, Materials, Professional Services)
- Update Capital Improvement Plan Budget – 5-Year CIP



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Baseline FY2022/23 Operating Budget

Baseline Budget

Revenue Assumptions

Expenditure Assumptions

Planning for Uncertainty



Developing Baseline Budget

- **Current staffing and Service Levels using FY2022-23 dollars**

- Baseline initiated by Finance/Accounting
 - Personnel Budgets
 - Baseline Supplies and Materials
 - Internal Services
 - Debt Service

- Venue Managers will have flexibility to adjust modify baseline budgets WITHIN overall appropriations by FUND.
 - Except = Personnel, Internal Services, Debt

- ALL Requests for CHANGES to Baseline Budget will be reviewed and considered by GM / Finance PRIOR to incorporating into Proposed / Tentative Budget (February - March)



Revenue Assumptions (FY22/23 Baseline)

	10 yr	5 yr	1 yr	FY2021/22	FY2022/23
Ad Valorem Taxes	4.9%	5.3%	4.6%	10.0 %	4.0%
Charges for Services	6.1%	11.7%	(4.0%)	3.0%	5.0%*
Utility Charges	4.2%	2.8	(1.8%)	8.0%	Water 20% Sewer 10% Solid Waste 5.3%
Facility Fees		Flat \$830 per parcel		\$780 per parcel	\$780 per parcel
Internal Services					
Fleet					5.0%
Engineering					5.0%
Bldg. Services					<3.8%> 7



Expenditure Assumptions (FY22/23 Baseline)

Baseline Growth Assumptions		FY2021/22	FY2022/23
Full-Time Salaries and Wages	COLA	4.0%	5.0%
	Merit	3.0%	3.0%
Part-Time / Seasonal Hourly Pay Rates		\$10 – \$15	\$12 - \$18
Fringe Benefits			
	Medical	10%	6.0%
	Dental / Vision	10%	5.0%
Professional Services		Flat – unless multi-year with CPI adjustment	
Services and Supplies		Flat	5.0%
Insurance		5%	5.0%
Utilities			
	Water / Sewer	8%	18.0%
	Electricity / Gas / Communications	3%	5.0%
Central Services Cost Allocation		6.7%	4.9%



FY2022/23 Baseline Staffing Levels

	2020-2021	2021-2022	2022-2023
	Budget	Budget	Budget
<u>Activity:</u>			Baseline
Golf - Championship	30.2	31.4	30.9
Golf - Mountain	10.9	12.0	11.8
Facilities	10.4	11.8	11.8
Ski	75.9	75.4	75.5
Recreation	21.2	22.2	21.9
Parks	7.7	8.5	8.4
Tennis	1.5	2.2	2.2
Other Recreation	3.3	3.8	3.8
Subtotal Community Services	<u>161.1</u>	<u>167.3</u>	<u>166.4</u>
Beach	<u>21.1</u>	<u>22.9</u>	<u>24.0</u>
General Fund	23.0	24.5	24.6
Engineering	4.9	4.8	4.8
Fleet	7.0	7.0	7.0
Buildings	5.9	4.5	4.0
Utilities	35.2	37.5	37.5
	<u>76.0</u>	<u>78.2</u>	<u>77.8</u>
Total	<u>258.2</u>	<u>268.4</u>	<u>268.2</u>
Supplemental breakdowns for informational purposes only			
Marketing	3.3	3.2	2.8
Food and Beverage	26.3	33.2	33.2



District-Wide Issues / Budget Considerations

- **Strategic Plan Initiatives / Board Priority Projects**

- **Implementing Updated Board Policies**
 - Pricing Policy - Charges for Services (Community Services)

 - Reserve Policy - General Fund
Community Services Funds & Utility Fund

 - Capitalization Policy- Capital vs Expense

 - Capital Budgeting (*pending*)

- **Need for budget flexibility**
 - Budget Process
 - Fiscal Year uncertainties



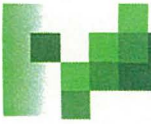
District-Wide Issues / Budget Considerations

- **Personnel Costs – Contractual obligations (MOU's)**

- **Recruitment / Retention**
 - Full-Time
 - Part-Time / Seasonal

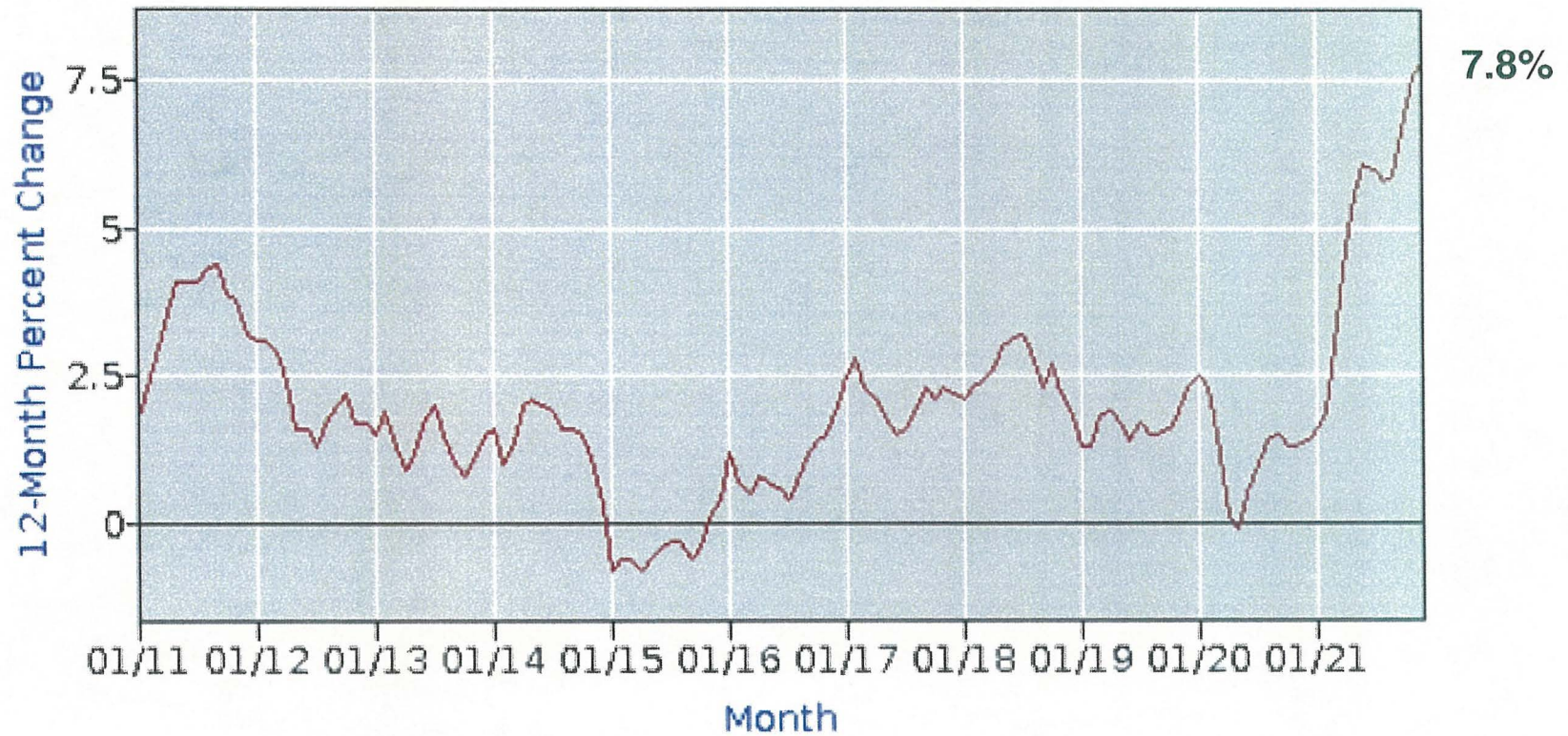
- **Inflation – cost increases**
 - Operating costs (supplies / materials)
 - Utilities
 - Capital Projects – Construction Cost Index

- **Supply-Chain Concerns Impacting**
 - Availability / Lead-Time
 - Costs (Premium \$)



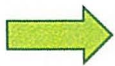
CPI – December 2021

All-Urban Wage Earners US City Average



CPI –All-Urban Wage Earners US City Average

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2011	1.8	2.3	3.0	3.6	4.1	4.1	4.1	4.3	4.4	3.9	3.8	3.2	3.2	3.9
2012	3.1	3.1	2.9	2.4	1.6	1.6	1.3	1.7	2.0	2.2	1.7	1.7	2.4	1.8
2013	1.5	1.9	1.3	0.9	1.2	1.8	2.0	1.5	1.0	0.8	1.1	1.5	1.4	1.3
2014	1.6	1.0	1.4	2.0	2.1	2.0	1.9	1.6	1.6	1.5	1.1	0.3	1.7	1.3
2015	-0.8	-0.6	-0.6	-0.8	-0.6	-0.4	-0.3	-0.3	-0.6	-0.4	0.1	0.4	-0.6	-0.2
2016	1.2	0.7	0.5	0.8	0.7	0.6	0.4	0.7	1.2	1.4	1.5	2.0	0.8	1.2
2017	2.5	2.8	2.3	2.1	1.8	1.5	1.6	1.9	2.3	2.1	2.3	2.2	2.2	2.1
2018	2.1	2.3	2.4	2.6	3.0	3.1	3.2	2.9	2.3	2.7	2.2	1.8	2.6	2.5
2019	1.3	1.3	1.8	1.9	1.7	1.4	1.7	1.5	1.5	1.6	1.9	2.3	1.6	1.7
2020	2.5	2.3	1.5	0.1	-0.1	0.5	1.0	1.4	1.5	1.3	1.3	1.4	1.1	1.3
2021	1.6	1.9	3.0	4.7	5.6	6.1	6.0	5.8	5.9	6.9	7.6	7.8	3.8	6.7



Impact of 1% CPI on Personnel Costs

Fund	+ 1%	+ 2%	+ 3%
	6%	7%	8%
General Fund	28,968	57,936	86,904
Utility Fund	39,100	78,200	117,300
Golf Fund	10,167	20,334	30,501
Facilities Fund	4,742	9,484	14,226
Ski Fund	17,356	34,712	52,068
Recreation	6,493	12,986	19,479
CS Admin	1,577	3,154	4,731
Parks	1,584	3,168	4,752
Tennis	273	546	819
Beaches	3,792	7,584	11,376
Fleet	7,373	14,746	22,119
Engineering	8,059	16,118	24,177
Buildings	3,946	7,892	11,838
District-wide	\$ 133,430	\$ 266,860	\$ 400,290



Board Feedback

- Baseline Personnel COLA Assumptions
 - Retain 5% with flexibility/options if higher
 - Increase COLA % with option to reduce if lower
 - Approach will impact Fee-setting per cost-recovery targets

- Budget Flexibility (non-personnel)
 - Continue General Fund Contingency (unallocated)
 - Consider contingency fund for “Major Funds”

- Approach to meeting new (increased) Capital Reserve policy targets
 - Utility Fund
 - Community Services Fund

- Lead-time - consider funding to support “early” ordering of supplies and equipment

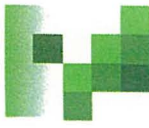


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Baseline FY2022/23 Budget

**Review of Major Funds
Baseline FY2022/23 Budget
Preliminary Five-Year Forecasts**



All Fund FY2022/23 Baseline

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	Feb-Mar Proposed Budget	April Tentative Budget	May Final Budget
SOURCES							
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555			
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595			
Charges for Services	29,502,929	29,643,245	31,853,158	34,642,304			
Facility Fees	6,740,884	6,537,640	6,088,940	6,318,470			
Rents	-	-	12,100	12,100			
Intergovernmental - Operating Grants	52,244	95,294	65,800	65,800			
Interfund Services	2,867,876	2,629,169	3,559,537	3,634,631			
Central Services Revenue	1,367,400	-	-	-			
Non Operating Income/Leases	116,041	363,709	118,130	118,130			
Investment Earnings	885,434	107,275	171,575	105,948			
Capital Grants	1,637,399	88,505	80,000	80,000			
Proceeds from Capital Asset Dispositions	241,498	(4,353,763)	-	-			
Transfers In	5,831,684	-	386,629	-			
TOTAL SOURCES	52,686,217	38,812,481	46,186,009	48,981,533			
USES							
Salaries and Wages	13,289,741	13,040,045	15,073,364	17,090,984			
Employee Fringe	4,902,940	5,057,955	6,175,958	6,657,571			
Total Personnel Cost	18,192,682	18,098,000	21,249,322	23,748,555			
Professional Services	902,836	1,129,315	726,324	723,124			
Services and Supplies	8,581,258	7,586,475	11,068,715	10,957,230			
Insurance	644,590	667,548	724,200	764,900			
Utilities	2,266,707	2,183,288	2,449,822	2,368,485			
Cost of Goods Sold	1,476,211	1,133,956	1,789,355	1,878,855			
Central Services Cost	1,367,400	0	0	0			
Defensible Space	195,752	200,000	200,000	200,000			
Capital Improvements	7,064,611	6,594,946	16,779,695	10,955,700			
Debt Service	1,026,471	1,022,293	1,036,054	1,040,387			
Extraordinary	1,359,736	0	100,000	100,000			
Transfers Out	5,831,684	0	386,629	0			
TOTAL USES	48,909,937	38,615,820	56,510,115	52,737,236			
SOURCES(USES)	3,776,281	196,661	-10,324,106	-3,755,703			

FY2022/23 Baseline Budget – By Fund

FY2022/23 BASELINE BUDGET
Jan. 20, 2022

	General Fund ⊕100	Utilities ⊕200	Golf ⊕320	Facilities ⊕330	Ski ⊕340	Recreation ⊕350	Rec Admin ⊕360	Parks ⊕370	Tennis ⊕380	Beaches ⊕390	Fleet ⊕410	Engineering ⊕420	Bldgs. ⊕430	Grand Total
Revenue														
⊕ Ad Valorem	(2,026,555)													(2,026,555)
⊕ Consolidated Tax	(1,977,595)													(1,977,595)
⊕ Charges for Services	(2,520)	(14,627,234)	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(937,095)				(34,642,304)
⊕ Facility Fee			-	-	-	-	(4,923,830)	-	-	(1,394,640)				(6,318,470)
⊕ Interfund		(241,400)			(15,735)			(89,165)			(1,306,710)	(996,975)	(984,646)	(3,634,631)
⊕ Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(11,400)	(108)	(216)	780	(105,948)
⊕ Capital Grants								(80,000)						(80,000)
⊕ Other Source														-
⊕ Operating Grants		(31,000)				(17,000)		(17,800)						(65,800)
⊕ Misc. Rev.			(40,890)		(77,240)			(12,100)						(130,230)
⊕ Transfers														-
Revenue Total	(4,019,978)	(14,941,322)	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(2,343,135)	(1,306,818)	(997,191)	(983,866)	(48,981,533)
Expense														
⊕ Wages	2,577,669	3,490,526	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	1,047,117	638,218	678,146	337,849	17,090,984
⊕ Benefits	1,239,232	1,739,358	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	248,092	337,435	310,180	183,333	6,657,571
⊕ Professional Services	472,799	182,050	8,950	1,170	23,700	5,850		1,170	585	17,850		9,000		723,124
⊕ Services & Supplies	1,216,609	2,821,770	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	792,530	395,105	58,865	428,655	10,957,230
⊕ Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	41,300	5,900	4,400	6,300	764,900
⊕ Utilities	116,055	904,140	354,020	56,285	551,315	124,120	5,945	112,960	11,670	121,645	1,665	3,210	5,455	2,368,485
⊕ Cost of Goods Sold			701,980	450,870	555,555	53,965			10,960	105,525				1,878,855
⊕ Central Services Cost	(1,748,196)	483,842	299,967	106,780	483,797	137,597	18,746	62,653	15,186	139,628				-
⊕ Defensible Space		100,000					100,000							200,000
⊕ Capital Expend.	454,000	4,353,500	806,700	48,500	4,405,000	421,000		254,500		182,500	30,000			10,955,700
⊕ Debt Service		643,135	187,425	177,130	19,769	2,254		3,005	1,304	6,365				1,040,387
⊕ Extraordinary	100,000													100,000
⊕ Transfers														-
Expense Total	4,486,068	14,940,221	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	2,702,552	1,408,323	1,063,801	961,592	52,737,236
Grand Total	466,090	(1,101)	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	359,417	101,505	66,610	(22,274)	3,755,703

FY2022/23 Baseline Budget – By Fund

FY2022/23 BASELINE BUDGET

General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390	Fleet 410	Engineering 420	Blgds. 430	Grand Total	
Revenue															
Ad Valorem	(2,026,555)													(2,026,555)	
Consolidated Tax	(1,977,595)													(1,977,595)	
Charges for Services	(2,520)	(14,627,234)	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)	(937,095)			(34,642,304)	
Facility Fee						(4,923,830)			(4,923,830)	(1,394,640)				(6,318,470)	
Interfund	(241,400)			(15,735)			(89,165)		(104,900)		(1,306,710)	(996,975)	(984,646)	(3,634,631)	
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(108)	(216)	780	(105,948)	
Capital Grants							(80,000)		(80,000)					(80,000)	
Other Source															
Operating Grants		(31,000)				(17,000)		(17,800)		(34,800)				(65,800)	
Misc. Rev.			(40,890)		(77,240)		(12,100)		(130,230)					(130,230)	
Transfers															
Revenue Total	(4,019,978)	(14,941,322)	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)	(2,343,135)	(1,306,818)	(997,191)	(983,866)	(48,981,533)
Expense															
Wages	2,577,669	3,490,526	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459	1,047,117	638,218	678,146	337,849	17,090,984
Benefits	1,239,232	1,739,358	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942	248,092	337,435	310,180	183,333	6,657,571
Professional Services	472,799	182,050	8,950	1,170	23,700	5,850	1,170	585	41,425	17,850		9,000		723,124	
Services & Supplies	1,216,609	2,821,770	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696	792,530	395,105	58,865	428,655	10,957,230
Insurance	57,900	221,900	100,600	12,800	234,500	60,900	14,500	3,900	427,200	41,300	5,900	4,400	6,300	764,900	
Utilities	116,055	904,140	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315	121,645	1,665	3,210	5,455	2,368,485
Cost of Goods Sold			701,980	450,870	555,555	53,965		10,960	1,773,330	105,525					1,878,855
Central Services Cost	(1,748,196)	483,842	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726	139,628				
Defensible Space		100,000					100,000		100,000						200,000
Capital Expend.	454,000	4,353,500	806,700	48,500	4,405,000	421,000		254,500		5,935,700	182,500	30,000			10,955,700
Debt Service		643,135	187,425	177,130	19,769	2,254		3,005	1,304	390,887	6,365				1,040,387
Extraordinary	100,000														100,000
Transfers															
Expense Total	4,486,068	14,940,221	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680	2,702,552	1,408,323	1,063,801	961,592	52,737,236
Grand Total	466,090	(1,101)	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457	359,417	101,505	66,610	(22,274)	3,755,703
Depreciation		3,188,160	821,820	122,064	1,137,696	267,996	24,408	267,048	70,608	2,711,640	184,260	6,528		3,348	6,093,936

General Fund

In Process

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595
Charges for Services	952	162	2,400	2,520
Intergovernmental - Operating Grants	-	1,440	-	-
Central Services Revenue	1,367,400	-	-	-
Non Operating Income/Leases	-	251,712	-	-
Investment Earnings	432,643	68,488	65,700	13,308
Proceeds from Capital Asset Dispositions	(10,079)	(2,066)	-	-
TOTAL SOURCES	5,233,745	4,021,143	3,918,240	4,019,978
USES				
Salaries and Wages	1,976,630	2,047,726	2,327,299	2,577,669
Employee Fringe	903,646	957,723	1,154,282	1,239,232
Total Personnel Cost	2,880,276.76	3,005,448.52	3,481,581.32	3,816,900.84
Professional Services	294,601.37	285,670.48	472,798.66	472,798.66
Services and Supplies	472,959	440,793	1,184,733	1,216,609
Insurance	48,241	51,394	55,000	57,900
Utilities	103,758	109,363	108,000	116,055
Central Services Cost	0	-1,335,748	-1,546,624	-1,748,196
Capital Improvements	279,424	365,878	429,085	454,000
Extraordinary	1,359,736	0	100,000	100,000
Transfers Out	300,000	0	0	0
TOTAL USES	5,738,995	2,922,799	4,284,574	4,486,068
SOURCES(USES)	-505,250	1,098,344	-366,334	-466,090

General Fund Baseline Five-year Forecast

	Actuals	Actual	Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 3,765,586	\$ 4,630,149	\$ 5,161,761	\$ 5,730,559	\$ 5,730,559	\$ 5,364,225	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290
SOURCES										
Ad Valorem Property Tax	\$ 1,706,170	\$ 1,760,049	\$ 1,948,610	\$ 1,948,610	\$ 1,948,610	\$ 2,026,555	\$ 2,087,352	\$ 2,149,972	\$ 2,214,471	\$ 2,280,906
Consolidated Taxes	1,736,657	1,942,797	1,901,530	1,901,530	1,901,530	1,977,595	2,036,923	2,098,031	2,160,971	2,225,801
Charges for Services		162	2,400	2,400	2,400	2,520	2,520	2,520	2,520	2,520
Central Services Revenue										
Non Operating Income/Leases										
Investment Earnings	432,643	68,488	65,700	65,700	65,700	13,308	13,308	13,308	13,308	13,308
Miscellaneous	952	251,713								
TOTAL SOURCES	\$ 3,876,422	\$ 4,023,209	\$ 3,918,240	\$ 3,918,240	\$ 3,918,240	\$ 4,019,978	\$ 4,140,103	\$ 4,263,831	\$ 4,391,271	\$ 4,522,534
USES										
Salaries and Wages	1,976,631	\$ 2,047,726	\$ 2,327,299	\$ 2,327,299	\$ 2,327,299	\$ 2,577,669	\$ 2,680,776	\$ 2,788,007	\$ 2,899,527	\$ 3,015,508
Employee Fringe	903,646	957,723	1,154,282	1,154,282	1,154,282	1,239,232	1,288,801	1,340,353	1,393,967	1,449,726
Total Personnel Cost	2,880,277	3,005,449	3,481,581	3,481,581	3,481,581	3,816,901	3,969,577	4,128,360	4,293,495	4,465,234
Professional Services	294,601	285,670	472,799	472,799	472,799	472,799	392,799	392,799	392,799	392,799
Services and Supplies	472,960	440,793	1,184,733	1,184,733	1,184,733	1,216,609	1,253,107	1,290,700	1,329,422	1,369,304
Insurance	48,240	51,394	55,000	55,000	55,000	57,900	60,216	62,625	65,130	67,735
Utilities	103,757	109,363	108,000	108,000	108,000	116,055	119,537	123,123	126,816	130,621
Cost of Goods Sold										
Central Services Cost										
Defensible Space										
Capital Improvements	279,424	365,878	441,438	429,085	429,085	454,000	265,000	480,000	212,000	258,200
Central Services Off-set	(1,367,400)	(1,335,748)	(1,546,624)	(1,546,624)	(1,546,624)	(1,748,196)	(1,818,124)	(1,890,849)	(1,966,483)	(2,045,142)
Contingency			100,000	100,000		100,000				
Transfers (Out)	300,000									
TOTAL USES	3,011,859	\$ 2,922,799	\$ 4,296,927	\$ 4,284,574	\$ 4,184,574	\$ 4,486,068	\$ 4,242,112	\$ 4,586,758	\$ 4,453,178	\$ 4,638,751
SOURCES(USES)	864,563	\$ 1,100,410	\$ (378,687)	\$ (366,334)	\$ (266,334)	\$ (466,090)	\$ (102,010)	\$ (322,927)	\$ (61,908)	\$ (116,217)
Ending Fund Balance	4,630,149	\$ 5,730,559	\$ 4,783,074	\$ 5,364,225	\$ 5,464,225	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290	\$ 4,295,073
Restricted	1,359,737	\$ 1,942,195	\$ 1,359,737	\$ 1,359,737	\$ 679,869	\$ -				
Unrestricted	3,270,412	\$ 3,788,364	\$ 3,423,337	\$ 4,004,488	\$ 4,784,357	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290	\$ 4,295,073
Reserve Policy Level (15% of Expenses)	155,057	160,928	156,730	156,730	156,730	672,910	636,317	688,014	667,977	695,813
Excess/Available Fund Balance	3,115,355	3,627,436	3,266,607	3,847,758	4,627,627	4,225,225	4,159,809	3,785,184	3,743,314	3,599,261



General Fund – Budget Considerations and Priorities

- Board of Trustees - meetings / technology
- Review of Administrative Staffing – Roles/Responsibilities/Gaps
- Public Records – dedicated resources
- Professional Services / Consultants
- Technology Initiatives
- General Fund Support for:
 - Community Programming
 - Non-profit Discounts (off-sets)
 - Engineering Admin/Overhead (Non-billable)
- Option(s) for increased General Fund capacity thru Central Services Cost Recovery



Utility Fund

In Process

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	12,396,967	12,711,165	12,796,676	14,627,234
Intergovernmental - Operating Grants	-	39,857	31,000	31,000
Interfund Services	167,499	119,895	241,400	241,400
Investment Earnings	298,225	33,681	74,000	41,688
Proceeds from Capital Asset Dispositions	(19,184)	(4,197,738)	-	-
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	8,706,861	13,143,076	14,941,322
USES				
Salaries and Wages	2,869,748	2,844,275	3,079,621	3,490,526
Employee Fringe	1,281,735	1,357,142	1,644,339	1,739,358
Total Personnel Cost	4,151,482	4,201,417	4,723,960	5,229,884
Professional Services	221,814.96	227,259.23	182,050.00	182,050.00
Services and Supplies	2,110,208.97	2,030,188.47	2,839,234.53	2,821,770.00
Insurance	185,410.04	197,331.36	211,000.00	221,900.00
Utilities	894,515	815,167	933,004	904,140
Cost of Goods Sold	4,815	7,125	0	0
Central Services Cost	353,700	356,440	447,540	483,842
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	1,644,147	3,053,119	6,988,157	4,353,500
Debt Service	635,827	635,620	643,129	643,135
Transfers Out	0	0	0	0
TOTAL USES	10,299,797	11,623,667	17,068,075	14,940,221
SOURCES(USES)	2,588,710	-2,916,807	-3,924,999	1,101



Utility Fund Five-Year Forecast

Pending Utility Rate Study /
Financing Plan

	Actuals	Actual	Adopted	Amended	Estimate	Baseline	Forecast			
	FY2019/20	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Unrestricted Net Position	\$ 12,442,309	\$ 15,137,933	\$ 12,681,211	\$ 16,409,938	\$ 16,409,938	\$ 12,484,939	\$ 12,486,040	\$ 13,900,462	\$ 14,500,635	\$ 13,372,056
SOURCES										
Charges for Services	\$ 12,396,967	\$ 12,505,849	\$ 12,796,676	\$ 12,796,676	\$ 12,796,676	\$ 14,289,234	\$ 14,860,803	\$ 15,455,235	\$ 16,073,445	\$ 16,716,383
Franchise Fees		\$ 325,211			\$ -	\$ 338,000	\$ 351,520	\$ 365,581	\$ 380,204	\$ 395,412
Intergovernmental - Operating Grants		39,857	31,000	31,000	31,000	31,000				
Interfund Services	167,499		241,400	241,400	241,400	241,400	241,400	241,400	241,400	241,400
Investment Earnings	298,225	33,681	74,000	74,000	74,000	41,688	41,688	41,688	41,688	41,688
Proceeds from Capital Asset Dispositions	(22,322)									
TOTAL SOURCES	\$ 12,885,369	\$ 12,904,598	\$ 13,143,076	\$ 13,143,076	\$ 13,143,076	\$ 14,941,322	\$ 15,495,411	\$ 16,103,904	\$ 16,736,737	\$ 17,394,883
USES										
Salaries and Wages	\$ 2,869,747	\$ 2,844,275	\$ 3,079,621	\$ 3,079,621	\$ 3,079,621	\$ 3,490,526	\$ 3,630,147	\$ 3,775,353	\$ 3,926,367	\$ 4,083,422
Employee Fringe	1,281,734	1,357,142	1,644,339	1,644,339	1,644,339	1,739,358	1,878,507	2,028,787	2,191,090	2,366,377
Total Personnel Cost	4,151,481	4,201,417	4,723,960	4,723,960	4,723,960	5,229,884	5,508,654	5,804,140	6,117,457	6,449,799
Professional Services	221,815	227,259	182,050	182,050	182,050	182,050	182,050	182,050	182,050	182,050
Services and Supplies	2,107,062	2,030,189	2,140,076	2,839,235	2,839,235	2,821,770	2,300,770	2,369,793	2,440,887	2,514,113
Insurance	185,410	197,331	211,000	211,000	211,000	221,900	228,557	235,414	242,476	249,750
Utilities	894,515	815,167	933,004	933,004	933,004	904,140	931,264	959,202	987,978	1,017,618
Cost of Goods Sold	4,814	7,125								
Central Services Cost	353,700	356,440	447,540	447,540	447,540	483,842	503,196	523,324	544,256	566,027
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Improvements	1,529,939	3,053,120	4,279,000	6,988,157	6,988,157	4,353,500	4,015,500	5,062,320	7,206,700	2,058,500
Debt Service	643,133	644,545	643,129	643,129	643,129	643,135	310,999	267,488	43,511	43,511
TOTAL USES	\$ 10,189,745	\$ 11,632,593	\$ 13,659,759	\$ 17,068,075	\$ 17,068,075	\$ 14,940,221	\$ 14,080,990	\$ 15,503,731	\$ 17,865,316	\$ 13,181,368
SOURCES(USES)	\$ 2,695,624	\$ 1,272,005	\$ (516,683)	\$ (3,924,999)	\$ (3,924,999)	\$ 1,101	\$ 1,414,422	\$ 600,174	\$ (1,128,579)	\$ 4,213,515
Unrestricted Net Position	15,137,933	16,409,938	12,164,528	12,484,939	12,484,939	12,486,040	13,900,462	14,500,635	13,372,056	17,585,571
Restricted by Third Party		324,306								
Board "Reservation"	9,656,890	14,213,435	11,569,657	14,213,435	14,213,435	11,569,657	11,569,657	11,569,657	11,569,657	11,569,657
Reserve Policy Level	2,004,168	1,983,732	2,184,408	2,359,197	2,359,197	2,485,897	2,438,623	2,543,481	2,653,776	2,769,839
Excess/Available Unrestricted Net Position	3,476,875	212,771	(1,589,537)	(4,087,693)	(4,087,693)	(1,569,514)	(107,818)	387,498	(851,377)	3,246,075
Capital Reserve (1 year of 3 year Avg Depreciation)						3,188,160	3,188,160	3,188,160	3,188,160	3,188,160

Utility Fund

Water System

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

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
 A wastewater treatment plant able to treat up to 2.1 million gallons daily
 20 Miles of Effluent Pipeline to Carson Valley
 A 900-acre wetland site located in the Carson Valley for effluent water

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 Baseline</u>
Water Users	8,105	8,097	8,105	8,105
Sewer Users	8,016	8,007	8,016	8,016
Water Accounts Billed	4,269	4,272	4,269	4,269
Sewer Accounts Billed	4,180	4,182	4,180	4,180
Water Production (million gallons)	900	900	937	937
Sewer Production (million gallons)	380	370	331	331



Utility Fund – Budget Considerations and Priorities

- **UTILITY RATE STUDY / FINANCING PLAN SCHEDULED FOR FEB. 9th**
 - Cost-of-Service Analysis
 - Updated Effluent Pipeline Capital Costs
 - Proposed Bond Financing Plan recommended for Sewer and Water CIP
 - Financing Plan for building Utility Fund reserve (Board Policy)
 - Significant utility rate adjustments over 3-5 years;
 - Contingent on level of debt financing vs state/federal funding support
- Review of Staffing support for critical / essential functions (Raftelis)
- Operations highly impacted by cost-escalation and extended lead-times
 - Treatment Plant Chemicals and Utilities
- Solid Waste – Funded entirely from Franchise Fee revenues collected from Waste Management
 - Franchise Agreement expires 2025

Community Services Fund

In Process

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455
Facility Fees	5,774,067	1,735,612	820,300	4,923,830
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800
Interfund Services	76,558	91,769	99,911	104,900
Non Operating Leases	116,041	119,697	118,130	118,130
Investment Earnings	126,143	4,472	26,250	40,008
Capital Grants	-	-	80,000	80,000
Proceeds from Capital Asset Dispositions	270,761	(111,851)	-	-
Transfers In	241,875	-	386,629	-
TOTAL SOURCES	22,143,117	17,986,208	19,739,702	24,389,223
USES				
Salaries and Wages	6,314,053.26	6,159,583.13	7,313,032.00	8,321,459.00
Employee Fringe	1,883,702.55	1,942,751.70	2,379,776.66	2,599,942.42
Total Personnel Cost	8,197,755.81	8,102,334.83	9,692,808.66	10,921,401.42
Professional Services	380,719	35,770	44,625	41,425
Services and Supplies	4,802,036	3,625,079	5,295,380	5,243,696
Insurance	367,719	367,254	403,100	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330
Central Services Cost	903,200	882,970	980,404	1,124,726
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	0	0	5,631,814	5,935,700
Debt Service	0	-2,728	386,629	390,887
Transfers Out	5,443,385	0	386,629	0
TOTAL USES	22,694,596	15,286,460	25,868,478	27,174,680
SOURCES(USES)	-551,479	2,699,748	-6,128,776	-2,785,457



Community Services Fund Five-Year Forecast

	Actuals		Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 13,333,953	\$ 15,280,913	10,684,999	15,890,932	15,890,932	9,762,155	6,976,693	7,270,415	8,023,307	8,096,430
SOURCES										
Charges for Services	\$ 15,485,428	\$ 16,092,512	\$ 18,161,582	\$ 18,161,582	\$ 18,161,582	\$ 19,075,455	\$ 19,647,719	\$ 20,237,150	\$ 20,844,265	\$ 21,469,593
Facility Fees - Operating	2,041,702	1,735,612	410,150	410,150	410,150	410,150	410,150	410,150	410,150	410,150
Facility Fees - Capital	3,322,215	536,571	-	-	-	4,103,530	4,513,680	4,513,680	4,513,680	4,513,680
Facility Fees - Debt	410,150	412,748	410,150	410,150	410,150	410,150	-	-	-	-
Facility Fees	5,774,067	2,684,931	820,300	820,300	820,300	4,923,830	4,923,830	4,923,830	4,923,830	4,923,830
Rents			12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	1,689,644	53,997	34,800	34,800	34,800	34,800	34,800	34,800	34,800	34,800
Interfund Services	76,558	91,769	99,911	99,911	99,911	104,900	104,900	104,900	104,900	104,900
Non Operating Leases	116,042	119,697	118,130	118,130	118,130	118,130	118,130	118,130	118,130	118,130
Investment Earnings	126,143	4,471	26,250	26,250	26,250	40,003	40,003	40,003	40,003	40,003
Capital Grant		88,505	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Proceeds from Capital Asset Dispositions	288,187	53,750	-	-	-	-	-	-	-	-
Transfers (IN)	241,875	-	-	-	-	-	-	-	-	-
TOTAL SOURCES	\$ 23,797,944	\$ 19,189,632	\$ 19,353,073	\$ 19,353,073	\$ 19,353,073	\$ 24,389,218	\$ 24,961,482	\$ 25,550,913	\$ 26,158,028	\$ 26,783,356
USES										
Salaries and Wages		\$ 6,159,583	\$ 7,313,032	\$ 7,313,032	\$ 7,313,032	\$ 8,321,459	\$ 8,571,103	\$ 8,828,236	\$ 9,093,083	\$ 9,365,875
Employee Fringe		1,942,751	2,379,777	2,379,777	2,379,777	2,599,942	2,677,940	2,758,278	2,841,027	2,926,258
Total Personnel Cost		8,102,334	9,692,809	9,692,809	9,692,809	10,921,401	11,249,043	11,586,514	11,934,110	12,292,133
Professional Services		388,925	44,625	44,625	44,625	41,425	41,425	41,425	41,425	41,425
Services and Supplies		4,016,395	5,012,480	5,295,380	5,295,380	5,243,696	4,826,896	4,826,896	4,826,896	4,826,896
Insurance		367,254	403,100	403,100	403,100	427,200	440,016	453,216	466,813	480,817
Utilities		1,129,611	1,258,234	1,258,234	1,258,234	1,216,315	1,216,315	1,216,315	1,216,315	1,216,315
Cost of Goods Sold		1,046,171	1,688,855	1,688,855	1,688,855	1,773,330	1,773,330	1,773,330	1,773,330	1,773,330
Central Services Cost		882,970	980,404	980,404	980,404	1,124,726	1,169,715	1,216,504	1,265,164	1,315,770
Defensible Space		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Improvements	5,059,031	2,165,510	3,543,430	5,631,814	5,631,814	5,935,700	3,851,020	3,583,820	4,460,853	7,836,389
Debt Service	384,354	380,443	386,629	386,629	386,629	390,887	-	-	-	-
TOTAL USES	\$ 21,989,489	\$ 18,579,613	\$ 23,110,566	\$ 25,481,850	\$ 25,481,850	\$ 27,174,680	\$ 24,667,760	\$ 24,798,020	\$ 26,084,906	\$ 29,883,076
SOURCES(USES)	\$ 1,808,455	\$ 610,019	\$ (3,757,493)	\$ (6,128,777)	\$ (6,128,777)	\$ (2,785,462)	\$ 293,722	\$ 752,893	\$ 73,122	\$ (3,099,720)
Prior Year Adjustments	138,505									
Ending Fund Balance	\$ 15,280,913	\$ 15,890,932	\$ 6,927,506	\$ 9,762,155	\$ 9,762,155	\$ 6,976,693	\$ 7,270,415	\$ 8,023,307	\$ 8,096,430	\$ 4,996,709
Reserve Policy Level	4,136,526	4,008,415	4,795,127	4,865,852	4,865,852	5,212,023	5,204,185	5,303,550	5,406,013	5,511,672
Excess/Available Fund Balance	11,144,387	11,882,517	2,132,379	4,896,303	4,896,303	1,764,670	2,066,230	2,719,757	2,690,416	(514,962)
Capital Reserve (1 year of 3 year Avg Depreciation)						2,785,000	2,785,000	2,785,000	2,785,000	2,785,000

Beach Fund

In Process

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	-	(43,609)	-	-
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,445,405	6,166,765	2,343,135
USES				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,540.81	362,415.91	639,715.50	792,530.00
Insurance	29,532.52	36,760.08	39,300.00	41,300.00
Utilities	131,362.10	119,171.80	139,064.00	121,645.00
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500	96,338	118,680	139,628
Capital Improvements	0	0	3,419,060	182,500
Debt Service	0	-42	6,296	6,365
Transfers Out	88,299	0	0	0
TOTAL USES	1,879,548	1,700,380	5,595,750	2,702,552
SOURCES(USES)	748,399	-254,975	571,015	-359,417

Beach Fund Five-Year Forecast

	Actuals		Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 1,810,378	\$ 2,591,632	\$ 4,036,366	\$ 4,332,485	\$ 4,332,485	\$ 4,384,481	\$ 4,025,064	\$ 3,519,958	\$ 3,127,635	\$ 1,204,945
SOURCES										
Charges for Services	\$ 1,619,582	\$ 839,405	\$ 892,500	\$ 892,500	\$ 892,500	\$ 937,095	\$ 965,208	\$ 994,164	\$ 1,023,989	\$ 1,054,709
Facility Fees - Operating		648,974	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720	1,084,720
Facility Fees - Capital		3,196,016	4,176,172	4,176,172	4,176,172	302,172	302,172	309,920	309,920	309,921
Facility Fees - Debt		7,720	7,748	7,748	7,748	7,748	7,748	7,748		
Facility Fees	966,817	3,852,710	5,268,640	5,268,640	5,268,640	1,394,640	1,394,640	1,394,640	1,394,640	1,394,641
Investment Earnings	28,442	635	5,625	5,625	5,625	11,400	11,400	11,400	11,400	11,400
TOTAL SOURCES	\$ 2,614,841	\$ 4,692,750	\$ 6,166,765	\$ 6,166,765	\$ 6,166,765	\$ 2,343,135	\$ 2,371,248	\$ 2,400,204	\$ 2,430,029	\$ 2,460,750
USES										
Salaries and Wages		\$ 800,751	\$ 885,579	\$ 885,579	\$ 885,579	\$ 1,047,117	\$ 1,089,002	\$ 1,132,562	\$ 1,177,864	\$ 1,224,979
Employee Fringe		198,994	229,705	229,705	229,705	248,092	258,016	268,336	279,070	290,233
Total Personnel Cost		999,745	1,115,284	1,115,284	1,115,284	1,295,209	1,347,017	1,400,898	1,456,934	1,515,211
Professional Services		227,462	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850
Services and Supplies		375,051	639,716	847,156	847,156	792,530	644,811	664,155	684,080	704,602
Insurance		36,760	39,300	39,300	39,300	41,300	42,539	43,815	45,130	46,484
Utilities		119,172	139,064	139,064	139,064	121,645	125,294	129,053	132,925	136,913
Cost of Goods Sold		80,661	100,500	100,500	100,500	105,525	105,525	105,525	105,525	105,525
Central Services Cost		96,338	118,680	118,680	118,680	139,628	143,817	148,131	152,575	157,153
Capital Improvements	82,009	1,010,438	3,419,060	3,730,639	3,730,639	182,500	449,500	283,100	1,757,700	2,351,000
Debt Service	6,289	6,270	6,296	6,296	6,296	6,365				
TOTAL USES	\$ 1,833,587	\$ 2,951,897	\$ 5,595,750	\$ 6,114,769	\$ 6,114,769	\$ 2,702,552	\$ 2,876,353	\$ 2,792,528	\$ 4,352,719	\$ 5,034,737
SOURCES(USES)	\$ 781,254	\$ 1,740,853	\$ 571,015	\$ 51,996	\$ 51,996	\$ (359,417)	\$ (505,106)	\$ (392,324)	\$ (1,922,690)	\$ (2,573,988)
Ending Fund Balance	\$ 2,591,632	\$ 4,332,485	\$ 4,607,381	\$ 4,384,481	\$ 4,384,481	\$ 4,025,064	\$ 3,519,958	\$ 3,127,635	\$ 1,204,945	\$ (1,369,043)
Reserve Policy Level	436,322	483,797	542,599	594,459	594,459	628,422	606,713	627,357	648,755	670,934
Excess/Available Fund Balance	2,155,310	3,848,688	4,064,783	3,790,023	3,790,023	3,396,642	2,913,245	2,500,278	556,190	(2,039,977)
Capital Reserve (1 year of 3 year Avg Depreciation)						184,260	184,260	184,260	184,260	184,260

FACILITY FEE ALLOCATION PER PARCEL

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fee(s)
2022-23	225	325	50	600	140	39	1	180	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 - FY2022/23 BASELINE BUDGET

Tentative Budget for 2021-2022	Facility Fee Allocations		Facility Fee Revenues By Fund								Roll-up	
	8,203	7,748	320	330	340	350	360	370	380	Total Comm. Svcs	390	
Facility Fee charged to # Parcels:			GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis		Beach	
Golf - Championship										-		
Golf - Mountain										-		
Facilities										-		
Diamond Peak Ski										-		
Youth & Family Programming										-		
Senior Programming										-		
Adult Programs										-		
Recreation Center Activities										-		
Comm. Services Administration										-		
Parks										-		
Tennis										-		
Beach		140								-	1,084,720	
Per Parcel Operating Component	-	140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	1,084,720	
Per Parcel Capital Exp. Component	550	39					4,511,650			4,511,650	302,172	
Per Parcel Debt Service Component	50	1					410,150			410,150	7,748	
Total Facility Fee Per Parcel	\$ 600	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 4,921,800	\$ -	\$ -	\$ 4,921,800	\$ 1,394,640	
										\$ 6,316,440		

Facility Fee - NO Beach Access	\$ 600
	\$ 180
Facility Fee - Beach Access	\$ 780



Facility Fee Considerations

- Baseline Budget preliminarily retains \$780 Facility Fee
 - Recreation Fee - \$600
 - Beach Facility Fee - \$180

- Facility Fee Rate(s) and Allocation recommendation pending
 - Refinement of FY2022/23 Capital Budget and Multi-year CIP
 - Level of cost-recovery from Charges for Services across venues
 - Update of Community Services and Beach Funds Five-Year Forecasts

- Policy consideration in setting Facility Fee
 - Continue to cover Capital, Debt and Support for Programs/Services
 - Continue to cover capital costs (incl. capital maintenance; facility-related costs)
 - Facility Fee allocation to cover Resident discounts (relative full-cost recovery fee levels).



Updating Multi-Year Capital Improvement Plan

- Board-Approved Five-Year CIP (5/26/21)
- Baseline Capital Budget STARTS with Years 2-5 plus Year 6

- Capital Plan Updates
 - Review and Update COST ESTIMATES for EXISTING Projects in Plan
 - Review TIMING of current projects (Advance / Defer)
 - Evaluate NEW PROJECTS to be added to Capital Plan
 - Cost Estimates
 - Timing
 - Projects to be REMOVED from Capital Plan



Updating Multi-Year Capital Improvement Plan

- UPDATES for FY2022/23 Capital Planning / Budgeting
 - Board PRIORITY PROJECTS
 - Prioritize projects that maintain EXISTING facilities / Infrastructure
 - Update and Expand CIP Project Data / Cost Estimates

- Presentation of Multi-Year Capital Plan and FY2022/23 CIP Budget
 - Board Priority Projects
 - Major Projects
 - Existing Facilities
 - New Facilities
 - Capital Improvements
 - Capital Maintenance
 - Rolling Stock / Equipment

- Develop Comprehensive FINANCING PLAN to Support Multi-Year CIP



**INCLINE
VILLAGE**

GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Baseline FY2022/23 Budget

Venue-Specific Budget Considerations

Community Services and Beaches - Baseline

FY2022/23 BASELINE BUDGET

	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390
Revenue									
Ad Valorem Consolidated Tax Charges for Services	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)	(937,095)
Facility Fee	-	-	-	-	(4,923,830)	-	-	(4,923,830)	(1,394,640)
Interfund	-	-	(15,735)	-	-	(89,165)	-	(104,900)	-
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)
Capital Grants	-	-	-	-	-	(80,000)	-	(80,000)	-
Other Source	-	-	-	-	-	-	-	-	-
Operating Grants	-	-	-	(17,000)	-	(17,800)	-	(34,800)	-
Misc. Rev.	(40,890)	-	(77,240)	-	-	(12,100)	-	(130,230)	-
Transfers	-	-	-	-	-	-	-	-	-
Revenue Total	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)	(2,343,135)
Expense									
Wages	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459	1,047,117
Benefits	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942	248,092
Professional Services	8,950	1,170	23,700	5,850	-	1,170	585	41,425	17,850
Services & Supplies	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696	792,530
Insurance	100,600	12,800	234,500	60,900	-	14,500	3,900	427,200	41,300
Utilities	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315	121,645
Cost of Goods Sold	701,980	450,870	555,555	53,965	-	-	10,960	1,773,330	105,525
Central Services Cost	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726	139,628
Defensible Space	-	-	-	-	100,000	-	-	100,000	-
Capital Expend.	806,700	48,500	4,405,000	421,000	-	254,500	-	5,935,700	182,500
Debt Service	187,425	177,130	19,769	2,254	-	3,005	1,304	390,887	6,365
Extraordinary Transfers	-	-	-	-	-	-	-	-	-
Expense Total	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680	2,702,552
Grand Total	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457	359,417

Golf Courses – Service Levels and Metrics

Championship Course

18 Hole Championship course
 Driving Range with 28 hitting bays
 Putting and Chipping Greens
 Golf Instruction
 Outside Services
 Tournament Operations
 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

Service Metrics

	Actual <u>2018/2019</u>	Actual <u>2019/2020</u>	Actual <u>2020/2021</u>	Budgeted <u>2021/2022</u>	Proposed <u>2022/2023</u>
<u>Season/Service Period</u>					
Opening Date	05/11/18	05/17/19	05/18/20	05/17/21	05/16/21
Closing Date	10/15/18	10/20/19	10/18/20	10/17/21	10/16/21

Service Measures

Total Rounds Played	18,717	21,450	24,650	*24,632	24,632
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Staffing

FTE's	41	42	43	43	43
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Green Fess Breakdown by play type

	<u>2022 Season Projected</u>		<u>12 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	34%	8292	32%	7057
Play Pass	36%	8880	28%	6723
Non-Picture Pass	18%	4433	22%	5033
Guest	10%	2415	10%	2335
Other	2%	612	7%	1414
Totals	100%	24,632	100%	22,562

Golf Courses –Service Levels and Metrics

Mountain Course

18 Hole Executive course
 Putting and Chipping Greens
 Golf Instruction
 Outside Services
 Weekly Get Golf Ready Clinics
 Junior Golf Programs (Junior Get Golf Ready and PGA Junior League)

Tournament Operations
 Fully stocked Golf Shop
 Grill with limited menu
 Golf course and Grill open from Late-May to Early-October

Service Metrics

	Actual <u>2018/2019</u>	Actual <u>2019/2020</u>	Actual <u>2020/2021</u>	Budgeted <u>2021/2022</u>	Proposed <u>2022/2023</u>
<u>Season/Service Period</u>					
Opening Date	05/18/18	05/28/19	05/25/20	05/24/21	05/23/21
Closing Date	10/08/18	09/15/19	10/11/20	10/14/21	10/09/21

Service Measures

Total Rounds Played	15,018	*15,759	18,690	**18,920	18,920
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Staffing

FTE's	11.2	11.2	11.7	11.7	11.7
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Green Fess Breakdown by play type

	<u>2022 Season Projected</u>		<u>12 Year Average</u>	
	<u>% of Rounds</u>	<u>Rounds</u>	<u>% of Rounds</u>	<u>Rounds</u>
Picture Pass	41%	7689	40%	6158
Play Pass	18%	3493	10%	1853
Non-Picture Pass	27%	5140	31%	4662
Guest	10%	1885	9%	1495
Other	4%	713	10%	1131
Totals	100%	18,920	100%	15,298



Golf Courses – Budget Consideration and Priorities

- Considerations
 - Continue to provide Community Value through preferred Resident (Picture-Pass Holder) pricing
 - Golf courses are here for the residents first and foremost
 - Play mix percentages growing for Residents, declining for other play
 - Maintain current service levels with possible reductions where necessary
 - Labor costs will increase to compete within the region as well as COLA increases
 - Inflationary increases expected in Services and Supplies

- Priorities
 - Clear pricing policy from the Board of Trustees (increases in fees are expected)
 - Continued quality maintenance of golf courses
 - Adjust accounting for Golf, to reflect Food and Beverage revenues directly associated from Golf activities
 - Identify and evaluate staffing to address gaps and needs

Facilities / Events – Service Levels and Metrics

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

SERVICES PROVIDED

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	

	<u>Actual</u> <u>2019/20</u>	<u>Budget</u> <u>2020/21</u>	<u>Budget</u> <u>2021/22</u>	<u>Baseline</u> <u>2022/23</u>
<u>Service Measures</u>				
<u>Scheduled Events</u>				
The Chateau	335	365	365	365
Aspen Grove	165	157	157	157
<u>Staffing</u>				
Positions	4	4	4	4
FTE's	1.37	1.4	1.44	1.44



Facilities / Events – Budget Consideration and Priorities

■ Consideration

- To give our community members use of our venues at discounted rates, we fill prime high season dates with full paying clients.
- Bookings are strong in the 2022/2023 budget year with the exception of the September & October due to fears of wildfires and smoke.
- Labor costs will increase to compete with the regional market as well as COLA increases.
- Inflationary increases expected in Services and Supplies

■ Priorities

- Venue rates will increase for FY2022/2023.
- Food pricing has been increased for all new business.
- Food pricing for existing business will be assessed new pricing effective May 1st 2022.
- Continued care & maintenance to existing infrastructure.

Ski – Diamond Peak

Service Levels and Metrics

Diamond Peak Ski Resort provides a winter recreation experience to the community with 655 skiable acres of terrain including 30 machine groomed trails and 6 ski lifts. A typical ski season begins in early December and continues through the middle of April.

Services Provided

Ski lift served skiing and riding
 Uphill skiing
 Snowmaking / Machine Groomed trails
 Food outlets; Base Lodge Provisions, Wild Bill's BBQ and Snowflake Lodge
 Ski & Ride Center - group and private lessons for ages 7 to adult
 Child Ski Center - children lessons for ages 3-6

Equipment tuning and repair shop
 Equipment Rental – offering standard skis, snowboards and demo equipment
 Retail shop (Village Ski Loft)
 Storage Lockers - daily and seasonal
 Shuttle Transportation - serving Incline Village
 Diamond Peak Ski Education Foundation - skill development programs

Service Period

	Actual	Actual	Actual	Budget	Proposed
Fiscal Year	2019	2020	2021	2022	2023
Opening Date	12/13/18	12/07/19	12/07/20	12/09/21	12/08/22
Closing Date	04/21/19	03/15/20	04/18/21	04/10/22	04/9/23
Operating Days	127	100	136	123	123
Total Visits	131,399	99,424	126,638	130,000	130,000

Community Value

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



Ski – Diamond Peak

Budget Consideration and Priorities

- Considerations
 - Continue to provide Community Value through preferred product pricing
 - Maintain service levels as planned or as informed by the Community and Guests
 - Continue to provide Community Outreach Ski Programs and events
 - Charges for Services shall be projected to off-set operational expenses

- Priorities
 - Investment in Personnel Recruitment and Retention
 - Provide maintenance, care and condition to existing assets and infrastructure
 - USDA Forest Service Special Use Permit – Application for Renewal
 - Maintain Compliance with governing agencies
 - Update Capital Improvement Project budget and Five-Year CIP
 - Board Priority Projects



Recreation – Service Levels and Metrics

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

Services Provided

Resident Services & Administration
 37 Group Fitness Classes Weekly
 25 Yard 8 Lane Indoor Pool with Diving board
 Gymnasium
 Full Service Locker Rooms
 Pro Shop
 Aquatics Programs
 Youth & Family Programs

Adult Programs
 Senior Programs
 Fitness, Health & Wellness Programs
 Community Programs & Special Events
 Indoor Pickle Ball Program (Winter)
 Facility and Fields Booking
 Recreation Center Membership Services

Service Metrics/Measures (total visits)

	Actual	Budgeted	Proposed
	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
Recreation Center	233,554	298,000	300,000



Recreation – Budget Consideration and Priorities

■ Considerations

- Restructure Rec Center membership offerings & pricing
- Increase Community Programming fees
- Continue to utilize contract/employee program model
- Continue with Community Program model
 - Engaging community partners
 - Funding through community donations and sponsorships
- Research and obtain alternative funding streams and grant opportunities

■ Priorities

- Maintain and improve facilities and infrastructure (CIP)
- Prioritize recruitment and retention by:
 - evaluating, reorganizing and reclassifying staffing levels and models
 - providing growth opportunities for current staff



Tennis – Service Levels and Metrics

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

Services Provided

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

Service Measures (total visits)

	Actual	Budgeted	Proposed
	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
Tennis/ <u>Pickleball</u>	9,167	13,800	14,000



Tennis – Budget Consideration and Priorities

■ Considerations

- Hiring and retaining teaching professionals with proper wage
- Increased Court maintenance and repairs (on 3, 4, 5, 6, 7)
- Fire, smoke (AQI), continued or increased COVID 19 restrictions

■ Priorities

- Reorganize management structure
- Prioritize recruitment and retention by:
 - evaluating, reorganizing and reclassifying staffing levels and models
 - providing growth opportunities for current staff
- Planning for Court reconstruction on 3, 4, 5, 6, 7 (Multi-year CIP)



Parks – Service Levels and Metrics

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

Services Provided

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

Three Multi Use Ball Fields at Incline Park
 Preston Field/Park & Playground
 Village Green Community Fields and Dog Park
 Skate Park
 NT Lions Club Disc Golf Course
 Rob & Robin Holman Family Bike Park
 Fitness Course
 Aspen Grove
 Recreation Center
 4 Recreation Center Bocce Ball Courts

Administration Building
 Incline High School Stadium Field
 East & West Parks
 Tennis Center
 Visitors Center
 Incline Beach
 Hermit Beach
 Ski Beach
 Burnt Cedar Beach

Service Metrics/Measures (total visits)

	Actual	Budget	Proposed
<u>Service Measure (Visits)</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
Scheduled Parks/Fields visits	48,000	48,000	50,000
* scheduled events only			



Parks – Budget Consideration and Priorities

■ Considerations

- Restructure ballfield rentals to serve IVGID Adult and Kids Sports programs rather than booking outside tournaments thus maximizing community customer service and increasing community return on investment
- Proactively coordinate scheduling the use of the rental fields reducing labor cost for prep and maximizing use of supplies (seed, chalk)
- Increase league/tournament fees to offset inflationary cost of supplies

■ Priorities

- Prioritize recruitment and retention by:
 - evaluating, reorganizing and reclassifying staffing levels and models
 - providing growth opportunities for current staff
- Continue with IVGID Recreation venue, Defensible Space, Parks projects and increased focus on Beach property beautification projects.
- Continue to identify location and planning for Dog Park
- Evaluate Village Green conditions and improvements
- Improve maintenance (snow removal) for Recreation IVGID venues

Beaches – Service Levels and Metrics

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.

Services Provided

- | | |
|--|--|
| <ul style="list-style-type: none"> 4 restricted access beaches: Burnt Cedar, Incline, Ski & Hermit Beaches Boat Ramp Burnt Cedar Pool & Toddler Pool – construction scheduled to be completed 2022 3 Volleyball Courts Beachside Bocce Ball Court Kayak/Paddle Board Storage Food & Beverage Services Parks & Building Maintenance Operations Beach Hosts & Ambassador Operations | <ul style="list-style-type: none"> 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 |
|--|--|

<u>Service Measure:</u>	<u>Actual</u> <u>2020/21</u>	<u>Budget</u> <u>2021/22</u>	<u>Proposed</u> <u>2022/23</u>
Visits	212,517	192,000	225,000



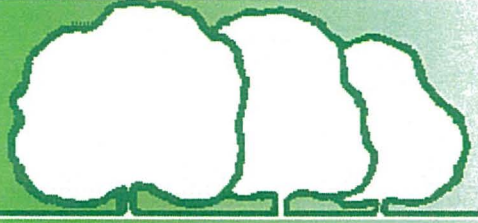
Beaches – Budget Consideration and Priorities

■ Considerations

- Extend season for staffing Beach gates and boat ramp
- Fire, smoke (AQI), continued or increased COVID 19 restrictions
- Boat Ramp operation safety

■ Priorities

- Environmental safety controls for employees
- Boat Ramp reconstruction (CIP)
- Improved presence/operation of surveillance cameras
- Enhanced protection of restricted beach access
 - Increase Ambassador role in safety/restricted access monitoring
- Prioritize recruitment and retention by:
 - evaluating, reorganizing and reclassifying staffing levels and models
 - providing growth opportunities for current staff

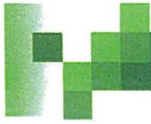


Next Steps



Next Steps

- Refinement of FY2022/23 Baseline Budgets
- Mid-Year Budget Update (February)
 - Results through 6 months FY2021/22
 - Update FY2021/22 Year-end Projections
- Update Major Fund Five-Year Forecasts
- Evaluate Funding Capacity / Un-Funded Needs
- Update Facility Fee Allocation(s) for FY2022/23



BUDGET WORKSHOP #3 – February 23rd

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
- Capital Improvement Plan Update
 - FY 2022/23 CIP Budget
 - Five-Year Plan Update
 - 20-Year Capital Plan
- Facility Fee – Rates & Allocation

BUDGET WORKSHOP #4 – March (TBD)

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

FY2022/23 BUDGET WORKSHOP

PART I

Baseline Budget Assumptions
Baseline Budgets – Major Funds
Preliminary Five-Year Forecasts
Facility Fee Assumptions

Baseline Budget Assumptions

FY 2022-23 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 – 20%
 - Sewer – 10%
 - Solid Waste – 5.3%
 - Community Services:
 - Baseline Revenue Adjustment – 5.0%
 - Pricing being evaluated to meet cost-recovery targets
 - Beach – 5.0%
 - Internal Services
 - Fleet – 5%
 - Engineering – 5%
 - Buildings – (3.86%) (reduced due to position reductions)

• EXPENDITURES

- Full-time Salaries and Wages – per Labor Agreements (MOU's)
 - COLA - 5.0%
 - Merit – 3.0%
- 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
- Services and Supplies – 5.0%
- Insurance – 5.0% over prior year Actual
- Utilities – 5.0% over prior 12 month actual (December – November)
 - Water & Sewer 18% over 12 month actual (December – November)
- Cost of Goods Sold – 5.0%

Incline Village General Improvement District
 2022-2023 Budget
 Full-Time Equivalent (FTE) Personnel Summary

	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget Baseline
Activity:			
Golf - Championship	30.2	31.4	30.9
Golf - Mountain	10.9	12.0	11.8
Facilities	10.4	11.8	11.8
Ski	75.9	75.4	75.5
Recreation	21.2	22.2	21.9
Parks	7.7	8.5	8.4
Tennis	1.5	2.2	2.2
Other Recreation	3.3	3.8	3.8
Subtotal Community Services	<u>161.1</u>	<u>167.3</u>	<u>166.4</u>
Beach	<u>21.1</u>	<u>22.9</u>	<u>24.0</u>
General Fund	23.0	24.5	24.6
Engineering	4.9	4.8	4.8
Fleet	7.0	7.0	7.0
Buildings	5.9	4.5	4.0
Utilities	35.2	37.5	37.5
	<u>76.0</u>	<u>78.2</u>	<u>77.8</u>
Total	<u><u>258.2</u></u>	<u><u>268.4</u></u>	<u><u>268.2</u></u>

Supplemental breakdowns for informational purposes only

Marketing	3.3	3.2	2.8
Food and Beverage	26.3	33.2	33.2

Legend

FTE = Full Time Equivalent
 FTYR = Full Time Year Round
 PT = Part Time
 PTYR = Part Time Year Round
 S = Seasonal
 SM = Seasonal Manager

12-Month Percent Change

Series Id: CWUR0000SA0

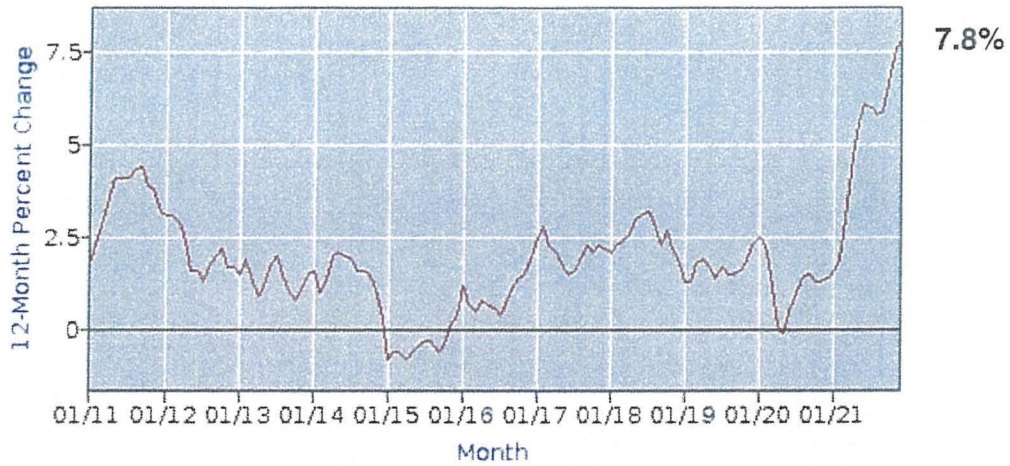
Not Seasonally Adjusted

Series Title: All items in U.S. city average, urban wage earners and clerical workers, not seasonally adjusted

Area: U.S. city average

Item: All items

Base Period: 1982-84=100



Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2011	1.8	2.3	3.0	3.6	4.1	4.1	4.1	4.3	4.4	3.9	3.8	3.2	3.2	3.9
2012	3.1	3.1	2.9	2.4	1.6	1.6	1.3	1.7	2.0	2.2	1.7	1.7	2.4	1.8
2013	1.5	1.9	1.3	0.9	1.2	1.8	2.0	1.5	1.0	0.8	1.1	1.5	1.4	1.3
2014	1.6	1.0	1.4	2.0	2.1	2.0	1.9	1.6	1.6	1.5	1.1	0.3	1.7	1.3
2015	-0.8	-0.6	-0.6	-0.8	-0.6	-0.4	-0.3	-0.3	-0.6	-0.4	0.1	0.4	-0.6	-0.2
2016	1.2	0.7	0.5	0.8	0.7	0.6	0.4	0.7	1.2	1.4	1.5	2.0	0.8	1.2
2017	2.5	2.8	2.3	2.1	1.8	1.5	1.6	1.9	2.3	2.1	2.3	2.2	2.2	2.1
2018	2.1	2.3	2.4	2.6	3.0	3.1	3.2	2.9	2.3	2.7	2.2	1.8	2.6	2.5
2019	1.3	1.3	1.8	1.9	1.7	1.4	1.7	1.5	1.5	1.6	1.9	2.3	1.6	1.7
2020	2.5	2.3	1.5	0.1	-0.1	0.5	1.0	1.4	1.5	1.3	1.3	1.4	1.1	1.3
2021	1.6	1.9	3.0	4.7	5.6	6.1	6.0	5.8	5.9	6.9	7.6	7.8	3.8	6.7

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

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.0 8.89%	37.3 13.78%	31.8 11.75%	11.6 4.31%	12.0 4.43%	75.6 27.96%	23.4 8.68%	8.5 3.14%	2.5 0.92%	3.7 1.35%	23.8 8.80%	16.2 6.01%	270.3 100%
Budgeted Wages by Fund Allocation	\$ 2,577,669 15.08%	\$ 3,490,526 20.42%	\$ 1,506,266 8.81%	\$ 515,528 3.02%	\$ 567,909 3.32%	\$ 3,791,270 22.18%	\$ 1,213,432 7.10%	\$ 389,819 2.28%	\$ 128,304 0.75%	\$ 208,931 1.22%	\$ 1,047,117 6.13%	\$ 1,654,213 9.68%	\$ 17,090,984 100%
Budgeted Benefits by Fund Allocation	\$ 1,239,232 18.61%	\$ 1,739,357 26.13%	\$ 425,080 6.38%	\$ 142,935 2.15%	\$ 237,252 3.56%	\$ 1,252,733 18.82%	\$ 347,234 5.22%	\$ 95,581 1.44%	\$ 26,224 0.39%	\$ 72,903 1.10%	\$ 248,092 3.73%	\$ 830,948 12.48%	\$ 6,657,571 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,844,463 11.12%	\$ 4,060,560 24.47%	\$ 1,984,720 11.96%	\$ 606,110 3.65%	\$ 1,045,846 6.30%	\$ 3,415,340 20.58%	\$ 868,260 5.23%	\$ 597,495 3.60%	\$ 114,785 0.69%	\$ 57,890 0.35%	\$ 1,078,850 6.50%	\$ 918,555 5.54%	\$ 16,592,874 100%
Budgeted Accounting - <u>Invest. Int.</u>	\$ 1,171,057												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	104,140	229,262	112,059	34,221	59,049	192,833	49,023	33,735	6,481	3,269	60,913	51,862	\$ 936,846
Blended Allocation	14%	20%	9%	3%	4%	23%	7%	2%	1%	1%	6%	9%	100%
Budgeted Human Resources	\$ 1,031,682												
HR + 20% Accounting	\$ 1,265,893												
Based on Wages, Benefits & FTE	179,691	254,581	113,717	39,969	47,731	290,964	88,574	28,918	8,705	15,478	78,715	118,850	\$ 1,265,893
Central Services Cost Allocation	\$ 454,543	\$ 483,843	\$ 225,776	\$ 74,191	\$ 106,780	\$ 483,797	\$ 137,597	\$ 62,653	\$ 15,186	\$ 18,746	\$ 139,628		\$ 2,202,739
Annual Billing for Adopted Budget	\$ 483,843												\$ 1,748,196
Baseline budget													\$ 40,341,429
													4.33%

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

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Paul Navazio, Director of Finance

Baseline Budgets – ALL FUNDS

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595
Charges for Services	29,502,929	29,643,245	31,853,158	34,642,304
Facility Fees	6,740,884	6,537,640	6,088,940	6,318,470
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	52,244	95,294	65,800	65,800
Interfund Services	2,867,876	2,629,169	3,559,537	3,634,631
Central Services Revenue	1,367,400	-	-	-
Non Operating Income/Leases	116,041	363,709	118,130	118,130
Investment Earnings	885,434	107,275	171,575	105,948
Capital Grants	1,637,399	88,505	80,000	80,000
Proceeds from Capital Asset Dispositions	241,498	(4,353,763)	-	-
Transfers In	5,831,684	-	386,629	-
TOTAL SOURCES	52,686,217	38,812,481	46,186,009	48,981,533
USES				
Salaries and Wages	13,289,741	13,040,045	15,073,364	17,090,984
Employee Fringe	4,902,940	5,057,955	6,175,958	6,657,571
Total Personnel Cost	18,192,682	18,098,000	21,249,322	23,748,555
Professional Services	902,836	1,129,315	726,324	723,124
Services and Supplies	8,581,258	7,586,475	11,068,715	10,957,230
Insurance	644,590	667,548	724,200	764,900
Utilities	2,266,707	2,183,288	2,449,822	2,368,485
Cost of Goods Sold	1,476,211	1,133,956	1,789,355	1,878,855
Central Services Cost	1,367,400	0	0	0
Defensible Space	195,752	200,000	200,000	200,000
Capital Improvements	7,064,611	6,594,946	16,779,695	10,955,700
Debt Service	1,026,471	1,022,293	1,036,054	1,040,387
Extraordinary	1,359,736	0	100,000	100,000
Transfers Out	5,831,684	0	386,629	0
TOTAL USES	48,909,937	38,615,820	56,510,115	52,737,236
SOURCES(USES)	3,776,281	196,661	-10,324,106	-3,755,703

FY2022/23 BASELINE BUDGET

Jan. 20, 2022

Row Labels	General Fund	Utilities	Golf	Facilities	Ski	Recreation	Rec Admin	Parks	Tennis	Beaches	Fleet	Engineering	Bldgs.	Grand Total
	100	200	320	330	340	350	360	370	380	390	410	420	430	
Revenue														
Ad Valorem	(2,026,555)													(2,026,555)
Consolidated Tax	(1,977,595)													(1,977,595)
Charges for Services	(2,520)	(14,627,234)	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(937,095)				(34,642,304)
Facility Fee			-	-	-	-	(4,923,830)	-	-	(1,394,640)				(6,318,470)
Interfund		(241,400)			(15,735)			(89,165)			(1,306,710)	(996,975)	(984,646)	(3,634,631)
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(11,400)	(108)	(216)	780	(105,948)
Capital Grants								(80,000)						(80,000)
Other Source														
Operating Grants		(31,000)				(17,000)		(17,800)						(65,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)						(130,230)
Transfers														
Revenue Total	(4,019,978)	(14,941,322)	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(2,343,135)	(1,306,818)	(997,191)	(983,866)	(48,981,533)
Expense														
Wages	2,577,669	3,490,526	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	1,047,117	638,218	678,146	337,849	17,090,984
Benefits	1,239,232	1,739,358	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	248,092	337,435	310,180	183,333	6,657,571
Professional Services	472,799	182,050	8,950	1,170	23,700	5,850		1,170	585	17,850		9,000		723,124
Services & Supplies	1,216,609	2,821,770	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	792,530	395,105	58,865	428,655	10,957,230
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	41,300	5,900	4,400	6,300	764,900
Utilities	116,055	904,140	354,020	56,285	551,315	124,120	5,945	112,960	11,670	121,645	1,665	3,210	5,455	2,368,485
Cost of Goods Sold			701,980	450,870	555,555	53,965			10,960	105,525				1,878,855
Central Services Cost	(1,748,196)	483,842	299,967	106,780	483,797	137,597	18,746	62,653	15,186	139,628				-
Defensible Space		100,000						100,000						200,000
Capital Expend.	454,000	4,353,500	806,700	48,500	4,405,000	421,000		254,500		182,500	30,000			10,955,700
Debt Service		643,135	187,425	177,130	19,769	2,254		3,005	1,304	6,365				1,040,387
Extraordinary	100,000													100,000
Transfers														
Expense Total	4,486,068	14,940,221	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	2,702,552	1,408,323	1,063,801	961,592	52,737,236
Grand Total	466,090	(1,101)	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	359,417	101,505	66,610	(22,274)	3,755,703

FY2022/23 BASELINE BUDGET

General Fund	Utilities	Golf	Facilities	Ski	Recreation	Rec Admin	Parks	Tennis	Community	Beaches	Fleet	Engineering	Bigds.	Grand Total	
100	200	320	330	340	350	360	370	380	Services	390	410	420	430		
Revenue															
Ad Valorem	(2,026,555)													(2,026,555)	
Consolidated Tax	(1,977,595)													(1,977,595)	
Charges for Services	(2,520)	(14,627,234)	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)	(937,095)			(34,642,304)	
Facility Fee						(4,923,830)				(4,923,830)	(1,394,640)			(6,318,470)	
Interfund	(241,400)			(15,735)			(89,165)		(104,900)		(1,306,710)	(996,975)	(984,646)	(3,634,631)	
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)	(108)	(216)	(105,948)	
Capital Grants								(80,000)		(80,000)				(80,000)	
Other Source															
Operating Grants	(31,000)					(17,000)		(17,800)		(34,800)				(65,800)	
Misc. Rev.			(40,890)		(77,240)			(12,100)		(130,230)				(130,230)	
Transfers															
Revenue Total	(4,019,978)	(14,941,322)	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)	(2,343,135)	(1,306,818)	(997,191)	(983,866)	(48,981,533)
Expense															
Wages	2,577,669	3,490,526	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459	1,047,117	638,218	678,146	337,849	17,090,984
Benefits	1,239,232	1,739,358	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942	248,092	337,435	310,180	183,333	6,657,571
Professional Services	472,799	182,050	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850		9,000		723,124
Services & Supplies	1,216,609	2,821,770	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696	792,530	395,105	58,865	428,655	10,957,230
Insurance	57,900	221,900	100,600	12,800	234,500	60,900		14,500	3,900	427,200	41,300	5,900	4,400	6,300	764,900
Utilities	116,055	904,140	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315	121,645	1,665	3,210	5,455	2,368,485
Cost of Goods Sold			701,980	450,870	555,555	53,965			10,960	1,773,330	105,525				1,878,855
Central Services Cost	(1,748,196)	483,842	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726	139,628				-
Defensible Space		100,000								100,000					200,000
Capital Expend.	454,000	4,353,500	806,700	48,500	4,405,000	421,000	-	254,500	-	5,935,700	182,500	30,000	-	-	10,955,700
Debt Service		643,135	187,425	177,130	19,769	2,254		3,005	1,304	390,887	6,365				1,040,387
Extraordinary	100,000														100,000
Transfers															
Expense Total	4,486,068	14,940,221	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680	2,702,552	1,408,323	1,063,801	961,592	52,737,236
Grand Total	466,090	(1,101)	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457	359,417	101,505	66,610	(22,274)	3,755,703

Baseline Budgets – GENERAL FUND

Sources and Uses

Budget Detail

Preliminary Five-Year Forecast

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Ad Valorem Property Tax	1,706,172	1,760,049	1,948,610	2,026,555
Consolidated Taxes	1,736,657	1,941,358	1,901,530	1,977,595
Charges for Services	952	162	2,400	2,520
Intergovernmental - Operating Grants	-	1,440	-	-
Central Services Revenue	1,367,400	-	-	-
Non Operating Income/Leases	-	251,712	-	-
Investment Earnings	432,643	68,488	65,700	13,308
Proceeds from Capital Asset Dispositions	(10,079)	(2,066)	-	-
TOTAL SOURCES	5,233,745	4,021,143	3,918,240	4,019,978
USES				
Salaries and Wages	1,976,630	2,047,726	2,327,299	2,577,669
Employee Fringe	903,646	957,723	1,154,282	1,239,232
Total Personnel Cost	2,880,276.76	3,005,448.52	3,481,581.32	3,816,900.84
Professional Services	294,601.37	285,670.48	472,798.66	472,798.66
Services and Supplies	472,959	440,793	1,184,733	1,216,609
Insurance	48,241	51,394	55,000	57,900
Utilities	103,758	109,363	108,000	116,055
Central Services Cost	0	-1,335,748	-1,546,624	-1,748,196
Capital Improvements	279,424	365,878	429,085	454,000
Extraordinary	1,359,736	0	100,000	100,000
Transfers Out	300,000	0	0	0
TOTAL USES	5,738,995	2,922,799	4,284,574	4,486,068
SOURCES(USES)	-505,250	1,098,344	-366,334	-466,090

Fund 100 - General Fund

Row Labels	Account Description	Revenue			Accounting	IT	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	Grand Total
		Column Labels	GM	Trustees								
		010	100	110	120	130	140	150	160	170	990	
Revenue												
Ad Valorem	Ad Valorem Property Tax	(2,026,555)										(2,026,555)
Consolidated Tax	Personal Property Tax	(12,480)										(12,480)
	CTX Sales & Use Tax	(1,706,150)										(1,706,150)
	LGTA State Taxes	(258,965)										(258,965)
Charges for Services	Rental Income	(2,520)										(2,520)
Invest Inc.	Investment Earnings	(13,308)										(13,308)
Revenue Total		(4,019,978)										(4,019,978)
Expense												
Wages	Regular Earnings		315,014	136,777	730,652	512,740	101,129	610,065	7,364	106,567	34,441	2,554,749
	Other Earnings		6,808	1,656	4,464	504	2,334	4,297		2,062	795	22,920
Benefits	Taxes		26,470	11,047	59,237	41,094	8,235	49,307	590	8,674	2,805	207,459
	Retirement Fringe Ben		65,891	15,646	136,682	89,258	17,900	111,965	1,276	19,156	6,096	463,870
	Medical Fringe Ben		28,568	9,523	125,640	84,585	19,045	112,143	911	21,612	11,427	413,453
	Dental Fringe Ben		1,810	603	9,211	5,953	1,207	8,083	61	1,399	724	29,053
	Vision Fringe Ben		274	60	1,043	737	119	909	8	237	72	3,458
	Life Ins Fringe Ben		564	141	1,364	913	192	1,138	12	206	62	4,592
	Disability Fringe Ben		1,494	362	3,624	2,425	510	3,035	36	539	171	12,196
	Unemployment Fringe Ben		5,196	2,170	11,616	8,064	1,612	9,676	115	1,689	551	40,689
Professional Services	Work Comp Fringe Ben		8,057	3,474	18,383	12,819	2,591	15,355	187	2,715	881	64,462
	Legal		15,000	12,000				15,000				228,324
	Audit											9,275
	Professional Consultants		25,200			40,000				78,000	50,000	193,200
Services & Supplies	Advertising - Paid								1,260	8,300		9,560
	Empowerment Costs		6,000								12,000	18,000
	Banking Fees & Processing				37,800							37,800
	Community Relations											24,715
	Computer & IT Small Equip			12,600		37,800						89,250
	Computer License & Fees				20,265	413,460				7,830	465	442,020
	Computer Supplies					3,180						3,180
	Contractual Services				3,180	1,740		1,510			20,530	26,960
	Dues & Subscriptions			9,450	2,470	965		5,570			2,290	20,745
	Employee Assistance Program							4,050				4,050
	Employee Recruit & Retain				2,025	2,520	320	37,685	9,980		960	53,490
	Office Supplies		660	3,150	2,160	2,220	120	2,420	210		7,580	18,520
	Operating		2,520	6,300	2,520	7,140	300	9,895	10,375		11,460	50,510
	Fuel					780						780
	Safety							17,760				17,760
	Small Equipment				360							360
	Tools						1,500					1,500
	Permits & Fees											25
	Postage								485			5,985
	Printing & Publishing						200					6,670
Rental & Lease				1,365						12,600		
Repairs & Maintenance											80,000	
R& M General											15,960	
Snow Removal											5,880	

Fund 100 - General Fund

Row Labels	Account Description	Revenue			Accounting	IT	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	Grand Total	
		Column Labels	GM	Trustees									
		010	100	110	120	130	140	150	160	170	990		
Services & Supplies	Janitorial											7,920	7,920
	Fleet Maintenance Services					4,500						6,000	10,500
	ENGINEERING Services											18,900	18,900
	BLDGS Maintenance Services											45,185	45,185
	Security											3,840	3,840
	Training & Education		2,400	6,600	1,200	21,000	3,300	18,619	700	2,000			55,819
	Travel & Conferences		4,500	5,400	7,150	14,000	4,700	9,835					45,585
Insurance	General Liability											57,900	57,900
Utilities	Electricity											9,715	9,715
	Heating											2,705	2,705
	Water & Sewer											3,355	3,355
	Trash											4,510	4,510
	Internet					64,215						3,600	67,815
	Cable TV											665	665
	Telephone			525	640	6,060	840	640			640	17,945	27,290
Central Services Cost	Central Services Cost Allocation				(929,405)			(818,791)					(1,748,196)
Capital Expend.	Capital Expenditure											454,000	454,000
Extraordinary	Extraordinary Items - Settlement Expenditure											100,000	100,000
Expense Total			516,951	273,719	253,646	1,380,372	182,215	212,891	33,085	298,940	1,334,249	4,486,068	
Grand Total		(4,019,978)	516,951	273,719	253,646	1,380,372	182,215	212,891	33,085	298,940	1,334,249	466,090	

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

	Actuals	Budget	Estimate	Actual	Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 3,765,586	\$ 3,935,986	\$ 4,630,149	\$ 4,630,149	\$ 5,161,761	\$ 5,730,559	\$ 5,730,559	\$ 5,364,225	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290
SOURCES												
Ad Valorem Property Tax	\$ 1,706,170	\$ 1,770,000	\$ 1,762,508	\$ 1,760,049	\$ 1,948,610	\$ 1,948,610	\$ 1,948,610	\$ 2,026,555	\$ 2,087,352	\$ 2,149,972	\$ 2,214,471	\$ 2,280,906
Consolidated Taxes	1,736,657	1,668,000	1,653,700	1,942,797	1,901,530	1,901,530	1,901,530	1,977,595	2,036,923	2,098,031	2,160,971	2,225,801
Charges for Services		2,400	320	162	2,400	2,400	2,400	2,520	2,520	2,520	2,520	2,520
Central Services Revenue		1,471,440										
Non Operating Income/Leases			500									
Investment Earnings	432,643	131,400	164,794	68,488	65,700	65,700	65,700	13,308	13,308	13,308	13,308	13,308
Miscellaneous	952			251,713								
TOTAL SOURCES	\$ 3,876,422	\$ 5,043,240	\$ 3,581,822	\$ 4,023,209	\$ 3,918,240	\$ 3,918,240	\$ 3,918,240	\$ 4,019,978	\$ 4,140,103	\$ 4,263,831	\$ 4,391,271	\$ 4,522,534
USES												
Salaries and Wages	1,976,631	\$ 2,081,280	\$ 1,974,659	\$ 2,047,726	\$ 2,327,299	\$ 2,327,299	\$ 2,327,299	\$ 2,577,669	\$ 2,680,776	\$ 2,788,007	\$ 2,899,527	\$ 3,015,508
Employee Fringe	903,646	1,105,120	1,054,726	957,723	1,154,282	1,154,282	1,154,282	1,239,232	1,288,801	1,340,353	1,393,967	1,449,726
Total Personnel Cost	2,880,277	3,186,401	3,029,385	3,005,449	3,481,581	3,481,581	3,481,581	3,816,901	3,969,577	4,128,360	4,293,495	4,465,234
Professional Services	294,601	392,975	372,881	285,670	472,799	472,799	472,799	472,799	392,799	392,799	392,799	392,799
Services and Supplies	472,960	780,940	311,148	440,793	1,184,733	1,184,733	1,184,733	1,216,609	1,253,107	1,290,700	1,329,422	1,369,304
Insurance	48,240	53,100	51,394	51,394	55,000	55,000	55,000	57,900	60,216	62,625	65,130	67,735
Utilities	103,757	106,685	106,692	109,363	108,000	108,000	108,000	116,055	119,537	123,123	126,816	130,621
Cost of Goods Sold												
Central Services Cost												
Defensible Space												
Capital Improvements	279,424	650,150	650,150	365,878	441,438	429,085	429,085	454,000	265,000	480,000	212,000	258,200
Central Services Off-set	(1,367,400)		(1,471,440)	(1,335,748)	(1,546,624)	(1,546,624)	(1,546,624)	(1,748,196)	(1,818,124)	(1,890,849)	(1,966,483)	(2,045,142)
Contingency					100,000	100,000		100,000				
Transfers (Out)	300,000											
TOTAL USES	3,011,859	\$ 5,170,251	\$ 3,050,210	\$ 2,922,799	\$ 4,296,927	\$ 4,284,574	\$ 4,184,574	\$ 4,486,068	\$ 4,242,112	\$ 4,586,758	\$ 4,453,178	\$ 4,638,751
SOURCES(USES)	864,563	\$ (127,011)	\$ 531,612	\$ 1,100,410	\$ (378,687)	\$ (366,334)	\$ (266,334)	\$ (466,090)	\$ (102,010)	\$ (322,927)	\$ (61,908)	\$ (116,217)
Ending Fund Balance	4,630,149	\$ 3,808,975	\$ 5,161,761	\$ 5,730,559	\$ 4,783,074	\$ 5,364,225	\$ 5,464,225	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290	\$ 4,295,073
Restricted	1,359,737	\$ 1,359,737	\$ 1,359,737	\$ 1,942,195	\$ 1,359,737	\$ 1,359,737	\$ 679,869	\$ -				
Unrestricted	3,270,412	\$ 2,449,238	\$ 3,802,024	\$ 3,788,364	\$ 3,423,337	\$ 4,004,488	\$ 4,784,357	\$ 4,898,135	\$ 4,796,125	\$ 4,473,198	\$ 4,411,290	\$ 4,295,073
Reserve Policy Level (15% of Expenses)	155,057	201,730	143,273	160,928	156,730	156,730	156,730	672,910	636,317	688,014	667,977	695,813
Excess/Available Fund Balance	3,115,355	2,247,509	3,658,751	3,627,436	3,266,607	3,847,758	4,627,627	4,225,225	4,159,809	3,785,184	3,743,314	3,599,261

Baseline Budgets – UTILITY FUND

Statement of Income, Expense and Change in Net
Position

Sources and Uses

Budget Detail

Preliminary Five-Year Forecast

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	8,939,625	12,711,165	12,796,676	14,627,234
Intergovernmental - Operating Grants	-	39,857	31,000	31,000
Interfund Services	60,773	119,895	241,400	241,400
TOTAL OPERATING INCOME	9,000,398	12,870,918	13,069,076	14,899,634
OPERATING EXPENSE				
Salaries and Wages	2,005,077	2,844,275	3,079,621	3,490,526
Employee Fringe	942,300	1,357,142	1,644,339	1,739,358
Total Personnel Cost	2,947,376	4,201,417	4,723,960	5,229,884
Professional Services	73,743	227,259	182,050	182,050
Services and Supplies	1,084,400	2,030,188	2,839,235	2,821,770
Insurance	92,857	197,331	211,000	221,900
Utilities	1,077,337	815,167	933,004	904,140
Cost of Goods Sold	0.00	7,125.23	0.00	0.00
Central Services Cost	277,200.00	356,440.00	447,540.00	483,842.00
Defensible Space	0.00	99,999.99	100,000.00	100,000.00
Depreciation	2,565,241	3,355,920	3,682,900	3,188,160
TOTAL OPERATING EXPENSE	8,118,154	11,290,848	13,119,689	13,131,746
NET INCOME (EXPENSE)	882,244	1,580,070	-50,613	1,767,888
NON OPERATING INCOME				
Investment Earnings	86,010	33,681	74,000	41,688
Capital Grants	851,429	0	0	0
Proceeds from Capital Asset Dispositions	381	-4,197,738	0	0
TOTAL NON OPERATING INCOME	937,819	-4,164,057	74,000	41,688
NON OPERATING EXPENSE				
Debt Service Interest	168,742	96,914	89,291	73,728
TOTAL NON OPERATING EXPENSE	168,742	96,914	89,291	73,728
INCOME(EXPENSE) BEFORE TRANSFERS	1,651,321	-2,680,901	-65,904	1,735,848
TRANSFERS				
Transfers Out	39.20	0.00	0.00	0.00
TOTAL TRANSFERS	-39.20	0.00	0.00	0.00
CHANGE IN NET POSITION	1,651,281.83	-2,680,901.11	-65,903.54	1,735,848.01

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	12,396,967	12,711,165	12,796,676	14,627,234
Intergovernmental - Operating Grants	-	39,857	31,000	31,000
Interfund Services	167,499	119,895	241,400	241,400
Investment Earnings	298,225	33,681	74,000	41,688
Proceeds from Capital Asset Dispositions	(19,184)	(4,197,738)	-	-
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	8,706,861	13,143,076	14,941,322
USES				
Salaries and Wages	2,869,748	2,844,275	3,079,621	3,490,526
Employee Fringe	1,281,735	1,357,142	1,644,339	1,739,358
Total Personnel Cost	4,151,482	4,201,417	4,723,960	5,229,884
Professional Services	221,814.96	227,259.23	182,050.00	182,050.00
Services and Supplies	2,110,208.97	2,030,188.47	2,839,234.53	2,821,770.00
Insurance	185,410.04	197,331.36	211,000.00	221,900.00
Utilities	894,515	815,167	933,004	904,140
Cost of Goods Sold	4,815	7,125	0	0
Central Services Cost	353,700	356,440	447,540	483,842
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	1,644,147	3,053,119	6,988,157	4,353,500
Debt Service	635,827	635,620	643,129	643,135
Transfers Out	0	0	0	0
TOTAL USES	10,299,797	11,623,667	17,068,075	14,940,221
SOURCES(USES)	2,588,710	-2,916,807	-3,924,999	1,101

Fund	200 - Utility Fund	Water								Sewer						Solid Waste		TWSA		Grand Total		
		Services	Supply	Pumping	Treatment	Transmission	Compliance	Clearing	Admin	Services	Supply	Pumping	Treatment	Transmission	Compliance	Admin						
		22	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	25 Total	27	28			
Row Labels	Account Description	200	210	220	230	240	870	970	990	22 Total	25	210	220	230	240	870	25 Total	27	28	27 Total	28 Total	Grand Total
Services & Supplies	Security							5,700	1,240	6,940							3,680	380	990			10,620
	Training & Education			4,500	4,000	4,100	1,800	1,400		15,800			3,500	4,000	2,400		9,900	500		500		26,200
	Travel & Conferences			2,500	4,400	3,500	8,800			19,200			3,500	2,500			6,000	900		900	2,500	28,600
Services & Supplies Total		15,780	134,400	296,270	333,450	37,975	679,110	145,400	1,642,385	3,395	215,390	442,455	155,605				933,525	161,240	161,240	84,620	84,620	2,821,779
Insurance	General Liability									121,800							100,000					211,900
Insurance Total										121,800							100,000					211,900
Utilities	Electricity			143,580	253,830					7,840	405,250	112,145	71,945	137,525			329,455					734,705
	Heating									9,125	10,095			2,185	13,310		24,620					34,715
	Water & Sewer			970						3,360	3,360			7,810	14,825		25,995					28,355
	Trash									8,075	8,075				2,045		3,285					11,360
	Internet									11,600	11,600						11,600					23,200
	Cable TV									1,915	1,915											1,915
	Telephone		80	915	9,050	11,615	4,575	460	2,785	29,500		1,250	9,470	18,270	5,400	350	37,385	1,805		1,805	200	58,880
Utilities Total		80	145,465	262,880	11,615	4,575	2,395		42,785	469,795	113,395	91,410	185,975		5,400	350	432,340	1,805		1,805	200	994,140
Central Services Cost	Central Services Allocation Cs									239,636	239,636						216,144				9,440	465,220
	Central Services Cost Allocation																		18,622	18,622	9,440	18,622
Central Services Cost Total										239,636	239,636						216,144		18,622	18,622	9,440	483,842
Defensible Space	Defensible Spare Costs									50,000	50,000						50,000					100,000
Defensible Space Total										50,000	50,000						50,000					100,000
Capital Expend.	Capital Improvements									1,823,500	1,823,500						2,530,000					4,353,500
Capital Expend. Total										1,823,500	1,823,500						2,530,000					4,353,500
Debt Service	Principal									256,288	256,288						313,119					569,407
	Interest									50,732	50,732						22,996					73,728
Debt Service Total										307,020	307,020						336,115					643,135
Expense Total		89,041	551,337	1,068,259	984,317	363,370	681,505	3,352,957	7,890,787		167,279	732,836	1,468,678	850,095	137,843	7,282,524	357,577	18,622	376,199	190,710	180,710	14,940,221
Grand Total		(6,290,847)	89,041	551,337	1,068,259	984,317	363,370	678,485	3,130,223	574,186	(7,660,481)	147,279	732,836	1,464,678	850,095	137,843	(620,691)	1,577	18,622	20,199	25,205	(1,101)

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

	Actuals	Budget	Estimate	Actual	Adopted	Amended	Estimate	Baseline	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Unrestricted Net Position	\$ 12,442,309	\$ 15,172,503	\$ 15,137,933	\$ 15,137,933	\$ 12,681,211	\$ 16,409,938	\$ 16,409,938	\$ 12,484,939	\$ 12,486,040	\$ 13,900,462	\$ 14,500,635	\$ 13,372,056
SOURCES												
Charges for Services	\$ 12,396,967	\$ 12,402,440	\$ 12,492,674	\$ 12,505,849	\$ 12,796,676	\$ 12,796,676	\$ 12,796,676	\$ 14,289,234	\$ 14,860,803	\$ 15,455,235	\$ 16,073,445	\$ 16,716,383
Franchise Fees				\$ 325,211			\$ -	\$ 338,000	\$ 351,520	\$ 365,581	\$ 380,204	\$ 395,412
Intergovernmental - Operating Grants		31,000	31,000	39,857	31,000	31,000	31,000	31,000				
Interfund Services	167,499	241,400	144,759		241,400	241,400	241,400	241,400	241,400	241,400	241,400	241,400
Investment Earnings	298,225	148,500	114,540	33,681	74,000	74,000	74,000	41,688	41,688	41,688	41,688	41,688
Proceeds from Capital Asset Dispositions	(22,322)	-	6,070									
TOTAL SOURCES	\$ 12,885,369	\$ 12,823,340	\$ 12,789,043	\$ 12,904,598	\$ 13,143,076	\$ 13,143,076	\$ 13,143,076	\$ 14,941,322	\$ 15,495,411	\$ 16,103,904	\$ 16,736,737	\$ 17,394,883
USES												
Salaries and Wages	\$ 2,869,747	\$ 2,921,780	\$ 2,771,404	\$ 2,844,275	\$ 3,079,621	\$ 3,079,621	\$ 3,079,621	\$ 3,490,526	\$ 3,630,147	\$ 3,775,353	\$ 3,926,367	\$ 4,083,422
Employee Fringe	1,281,734	1,449,604	1,383,082	1,357,142	1,644,339	1,644,339	1,644,339	1,739,358	1,878,507	2,028,787	2,191,090	2,366,377
Total Personnel Cost	4,151,481	4,371,383	4,154,486	4,201,417	4,723,960	4,723,960	4,723,960	5,229,884	5,508,654	5,804,140	6,117,457	6,449,799
Professional Services	221,815	182,050	115,941	227,259	182,050	182,050	182,050	182,050	182,050	182,050	182,050	182,050
Services and Supplies	2,107,062	1,973,257	1,723,016	2,030,189	2,140,076	2,839,235	2,839,235	2,821,770	2,300,770	2,369,793	2,440,887	2,514,113
Insurance	185,410	203,880	197,331	197,331	211,000	211,000	211,000	221,900	228,557	235,414	242,476	249,750
Utilities	894,515	932,594	783,806	815,167	933,004	933,004	933,004	904,140	931,264	959,202	987,978	1,017,618
Cost of Goods Sold	4,814	-	5,125	7,125								
Central Services Cost	353,700	392,709	392,709	356,440	447,540	447,540	447,540	483,842	503,196	523,324	544,256	566,027
Defensible Space	97,876	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Improvements	1,529,939	7,140,286	7,130,217	3,053,120	4,279,000	6,988,157	6,988,157	4,353,500	4,015,500	5,062,320	7,206,700	2,058,500
Debt Service	643,133	643,134	643,134	644,545	643,129	643,129	643,129	643,135	310,999	267,488	43,511	43,511
TOTAL USES	\$ 10,189,745	\$ 15,939,294	\$ 15,245,765	\$ 11,632,593	\$ 13,659,759	\$ 17,068,075	\$ 17,068,075	\$ 14,940,221	\$ 14,080,990	\$ 15,503,731	\$ 17,865,316	\$ 13,181,368
SOURCES(USES)	\$ 2,695,624	\$ (3,115,954)	\$ (2,456,722)	\$ 1,272,005	\$ (516,683)	\$ (3,924,999)	\$ (3,924,999)	\$ 1,101	\$ 1,414,422	\$ 600,174	\$ (1,128,579)	\$ 4,213,515
Unrestricted Net Position	15,137,933	12,056,549	12,681,211	16,409,938	12,164,528	12,484,939	12,484,939	12,486,040	13,900,462	14,500,635	13,372,056	17,585,571
Restricted by Third Party				324,306								
Board "Reservation"	9,656,890	9,656,890	11,569,657	14,213,435	11,569,657	14,213,435	14,213,435	11,569,657	11,569,657	11,569,657	11,569,657	11,569,657
Reserve Policy Level (25% of Operating)	2,004,168	2,038,968	1,868,104	1,983,732	2,184,408	2,359,197	2,359,197	2,485,897	2,438,623	2,543,481	2,653,776	2,769,839
Excess/Available Unrestricted Net Position	3,476,875	360,691	(756,550)	212,771	(1,589,537)	(4,087,693)	(4,087,693)	(1,569,514)	(107,818)	387,498	(851,377)	3,246,075
Capital Reserve (1 year of 3 year Avg Depreciation)								3,188,160	3,188,160	3,188,160	3,188,160	3,188,160

Baseline Budgets – COMMUNITY SERVICES FUND

Statement of Income, Expense and Change in Net
Position

Sources and Uses

Sub-Fund Detail

Preliminary Five-Year Forecast

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Preliminary Baseline FY2022-23
OPERATING INCOME				
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455
Facility Fees	5,774,067	1,735,612	820,300	4,923,830
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800
Interfund Services	76,558	91,769	99,911	104,900
TOTAL OPERATING INCOME	21,388,297	17,973,890	19,128,693	24,151,085
OPERATING EXPENSE				
Salaries and Wages	6,314,053	6,159,583	7,313,032	8,321,459
Employee Fringe	1,883,703	1,942,752	2,379,777	2,599,942
Total Personnel Cost	8,197,756	8,102,335	9,692,809	10,921,401
Professional Services	380,719	35,770	44,625	41,425
Services and Supplies	4,802,036	3,625,079	5,295,380	5,243,696
Insurance	367,719.45	367,253.54	403,100.00	427,200.00
Utilities	1,125,630.07	1,129,610.91	1,258,234.00	1,216,315.00
Cost of Goods Sold	1,376,274.48	1,046,169.65	1,688,854.50	1,773,330.00
Central Services Cost	903,200	882,970	980,404	1,124,726
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	2,938,157	2,940,157	3,415,427	2,711,640
TOTAL OPERATING EXPENSE	20,189,368	18,229,345	22,878,833	23,559,733
NET INCOME (EXPENSE)	1,198,929	-255,455	-3,750,140	591,352
NON OPERATING INCOME				
Non Operating Leases	116,041	119,697	118,130	118,130
Investment Earnings	126,143	4,472	26,250	40,008
Capital Grants	0	0	80,000	80,000
Proceeds from Capital Asset Dispositions	270,761	-111,851	0	0
TOTAL NON OPERATING INCOME	512,945	12,318	224,380	238,138
NON OPERATING EXPENSE				
Debt Service Interest	0	-2,728	14,715	6,182
TOTAL NON OPERATING EXPENSE	0	-2,728	14,715	6,182
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,873.90	-240,408.29	-3,540,475.15	823,307.54
TRANSFERS				
Transfers In	241,875.00	0.00	386,629.00	0.00
Transfers Out	5,443,385.15	0.00	386,629.00	0.00
TOTAL TRANSFERS	-5,201,510.15	0.00	0.00	0.00
CHANGE IN NET POSITION	-3,489,636.25	-240,408.29	-3,540,475.15	823,307.54

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	15,485,428	16,092,512	18,161,582	19,075,455
Facility Fees	5,774,067	1,735,612	820,300	4,923,830
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	52,244	53,997	34,800	34,800
Interfund Services	76,558	91,769	99,911	104,900
Non Operating Leases	116,041	119,697	118,130	118,130
Investment Earnings	126,143	4,472	26,250	40,008
Capital Grants	-	-	80,000	80,000
Proceeds from Capital Asset Dispositions	270,761	(111,851)	-	-
Transfers In	241,875	-	386,629	-
TOTAL SOURCES	22,143,117	17,986,208	19,739,702	24,389,223
USES				
Salaries and Wages	6,314,053.26	6,159,583.13	7,313,032.00	8,321,459.00
Employee Fringe	1,883,702.55	1,942,751.70	2,379,776.66	2,599,942.42
Total Personnel Cost	8,197,755.81	8,102,334.83	9,692,808.66	10,921,401.42
Professional Services	380,719	35,770	44,625	41,425
Services and Supplies	4,802,036	3,625,079	5,295,380	5,243,696
Insurance	367,719	367,254	403,100	427,200
Utilities	1,125,630	1,129,611	1,258,234	1,216,315
Cost of Goods Sold	1,376,274	1,046,170	1,688,855	1,773,330
Central Services Cost	903,200	882,970	980,404	1,124,726
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	0	0	5,631,814	5,935,700
Debt Service	0	-2,728	386,629	390,887
Transfers Out	5,443,385	0	386,629	0
TOTAL USES	22,694,596	15,286,460	25,868,478	27,174,680
SOURCES(USES)	-551,479	2,699,748	-6,128,776	-2,785,457

FY2022/23 BASELINE BUDGET

Community Services Fund

	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services
Revenue								
Ad Valorem Consolidated Tax Charges for Services	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)
Facility Fee	-	-	-	-	(4,923,830)	-	-	(4,923,830)
Interfund			(15,735)			(89,165)		(104,900)
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)
Capital Grants			-			(80,000)		(80,000)
Other Source	-	-	-	-	-	-	-	-
Operating Grants				(17,000)		(17,800)		(34,800)
Misc. Rev.	(40,890)		(77,240)			(12,100)		(130,230)
Transfers								-
Revenue Total	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)
Expense								
Wages	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459
Benefits	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942
Professional Services	8,950	1,170	23,700	5,850		1,170	585	41,425
Services & Supplies	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696
Insurance	100,600	12,800	234,500	60,900		14,500	3,900	427,200
Utilities	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315
Cost of Goods Sold	701,980	450,870	555,555	53,965			10,960	1,773,330
Central Services Cost	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726
Defensible Space					100,000			100,000
Capital Expend.	806,700	48,500	4,405,000	421,000	-	254,500	-	5,935,700
Debt Service	187,425	177,130	19,769	2,254		3,005	1,304	390,887
Extraordinary Transfers								-
Expense Total	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680
Grand Total	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457

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

	Actuals	Budget	Estimate	Actual	Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 13,333,953	\$ 13,183,167	\$ 15,280,913	\$ 15,280,913	10,684,999	15,890,932	15,890,932	9,762,155	6,976,693	7,270,415	8,023,307	8,096,430
SOURCES												
Charges for Services	\$ 15,485,428	\$ 16,616,228	\$ 14,606,048	\$ 16,092,512	\$ 18,161,582	\$ 18,161,582	\$ 18,161,582	\$ 19,075,455	\$ 19,647,719	\$ 20,237,150	\$ 20,844,265	\$ 21,469,593
Facility Fees - Operating	2,041,702	1,763,645	1,763,645	1,735,612	410,150	410,150	410,150	410,150	410,150	410,150	410,150	410,150
Facility Fees - Capital	3,322,215	533,195	533,195	536,571	-	-	-	4,103,530	4,513,680	4,513,680	4,513,680	4,513,680
Facility Fees - Debt	410,150	410,150	410,150	412,748	410,150	410,150	410,150	410,150	-	-	-	-
Facility Fees	5,774,067	2,706,990	2,706,990	2,684,931	820,300	820,300	820,300	4,923,830	4,923,830	4,923,830	4,923,830	4,923,830
Rents		12,100	-	-	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100
Intergovernmental - Operating Grants	1,689,644	38,700	38,700	53,997	34,800	34,800	34,800	34,800	34,800	34,800	34,800	34,800
Interfund Services	76,558	98,849	70,862	91,769	99,911	99,911	99,911	104,900	104,900	104,900	104,900	104,900
Non Operating Leases	116,042	118,130	118,136	119,697	118,130	118,130	118,130	118,130	118,130	118,130	118,130	118,130
Investment Earnings	126,143	52,500	33,241	4,471	26,250	26,250	26,250	40,003	40,003	40,003	40,003	40,003
Capital Grant				88,505	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Proceeds from Capital Asset Dispositions	288,187		40,234	53,750	-	-	-	-	-	-	-	-
Transfers (IN)	241,875											
TOTAL SOURCES	\$ 23,797,944	\$ 19,643,497	\$ 17,614,211	\$ 19,189,632	\$ 19,353,073	\$ 19,353,073	\$ 19,353,073	\$ 24,389,218	\$ 24,961,482	\$ 25,550,913	\$ 26,158,028	\$ 26,783,356
USES												
Salaries and Wages		\$ 6,857,641	\$ 6,245,070	\$ 6,159,583	\$ 7,313,032	\$ 7,313,032	\$ 7,313,032	\$ 8,321,459	\$ 8,571,103	\$ 8,828,236	\$ 9,093,083	\$ 9,365,875
Employee Fringe		2,225,323	1,912,348	1,942,751	2,379,777	2,379,777	2,379,777	2,599,942	2,677,940	2,758,278	2,841,027	2,926,258
Total Personnel Cost		9,082,964	8,157,418	8,102,334	9,692,809	9,692,809	9,692,809	10,921,401	11,249,043	11,586,514	11,934,110	12,292,133
Professional Services		44,625	44,314	388,925	44,625	44,625	44,625	41,425	41,425	41,425	41,425	41,425
Services and Supplies		4,758,505	3,800,029	4,016,395	5,012,480	5,295,380	5,295,380	5,243,696	4,826,896	4,826,896	4,826,896	4,826,896
Insurance		389,760	373,070	367,254	403,100	403,100	403,100	427,200	440,016	453,216	466,813	480,817
Utilities		1,229,994	1,175,783	1,129,611	1,258,234	1,258,234	1,258,234	1,216,315	1,216,315	1,216,315	1,216,315	1,216,315
Cost of Goods Sold		1,571,338	1,075,913	1,046,171	1,688,855	1,688,855	1,688,855	1,773,330	1,773,330	1,773,330	1,773,330	1,773,330
Central Services Cost		972,685	972,685	882,970	980,404	980,404	980,404	1,124,726	1,169,715	1,216,504	1,265,164	1,315,770
Defensible Space		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Improvements	5,059,031	6,127,741	6,127,741	2,165,510	3,543,430	5,631,814	5,631,814	5,935,700	3,851,020	3,583,820	4,460,853	7,836,389
Debt Service	384,354	383,172	383,172	380,443	386,629	386,629	386,629	390,887	-	-	-	-
TOTAL USES	\$ 21,989,489	\$ 24,660,784	\$ 22,210,125	\$ 18,579,613	\$ 23,110,566	\$ 25,481,850	\$ 25,481,850	\$ 27,174,680	\$ 24,667,760	\$ 24,798,020	\$ 26,084,906	\$ 29,883,076
SOURCES(USES)	\$ 1,808,455	\$ (5,017,287)	\$ (4,595,914)	\$ 610,019	\$ (3,757,493)	\$ (6,128,777)	\$ (6,128,777)	\$ (2,785,462)	\$ 293,722	\$ 752,893	\$ 73,122	\$ (3,099,720)
Prior Year Adjustments	138,505											
Ending Fund Balance	\$ 15,280,913	\$ 8,165,880	\$ 10,684,999	\$ 15,890,932	\$ 6,927,506	\$ 9,762,155	\$ 9,762,155	\$ 6,976,693	\$ 7,270,415	\$ 8,023,307	\$ 8,096,430	\$ 4,996,709
Reserve Policy Level	4,136,526	4,537,468	3,924,803	4,008,415	4,795,127	4,865,852	4,865,852	5,212,023	5,204,185	5,303,550	5,406,013	5,511,672
Excess/Available Fund Balance	11,144,387	3,628,413	6,760,196	11,882,517	2,132,379	4,896,303	4,896,303	1,764,670	2,066,230	2,719,757	2,690,416	(514,962)
Capital Reserve (1 year of 3 year Avg Depreciation)								2,785,000	2,785,000	2,785,000	2,785,000	2,785,000

Baseline Budgets – BEACH FUND

Statement of Income, Expense and Change in Net
Position

Sources and Uses

Sub-Fund Detail

Preliminary Five-Year Forecast

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735
OPERATING EXPENSE				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,541	362,416	847,156	792,530
Insurance	29,533	36,760	39,300	41,300
Utilities	131,362	119,172	139,064	121,645
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500.00	96,338.00	118,680.00	139,628.00
Depreciation	236,888.90	216,533.74	249,000.00	184,260.00
TOTAL OPERATING EXPENSE	2,028,137.90	1,916,955.01	2,626,833.77	2,697,946.80
NET INCOME (EXPENSE)	558,261	-428,576	3,534,306	-366,212
NON OPERATING INCOME				
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	0	-43,609	0	0
TOTAL NON OPERATING INCOME	28,422	-42,974	5,625	11,400
NON OPERATING EXPENSE				
Debt Service Interest	0	-42	210	70
TOTAL NON OPERATING EXPENSE	0	-42	210	70
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	-471,509	3,539,721	-354,882
TRANSFERS				
Transfers In	13,125	0	0	0
Transfers Out	88,299	0	0	0
TOTAL TRANSFERS	-75,174	0	0	0
CHANGE IN NET POSITION	511,510.01	-471,508.57	3,539,721.23	-354,881.80

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	-	(43,609)	-	-
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,445,405	6,166,765	2,343,135
USES				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,540.81	362,415.91	639,715.50	792,530.00
Insurance	29,532.52	36,760.08	39,300.00	41,300.00
Utilities	131,362.10	119,171.80	139,064.00	121,645.00
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500	96,338	118,680	139,628
Capital Improvements	0	0	3,419,060	182,500
Debt Service	0	-42	6,296	6,365
Transfers Out	88,299	0	0	0
TOTAL USES	1,879,548	1,700,380	5,595,750	2,702,552
SOURCES(USES)	748,399	-254,975	571,015	-359,417

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

	Actuals	Budget	Estimate	Actual	Adopted Budget	Amended Budget	Estimate	Baseline Budget	Forecast			
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Beginning Fund Balance	\$ 1,810,378	\$ 2,001,107	\$ 2,591,632	\$ 2,591,632	\$ 4,036,366	\$ 4,332,485	\$ 4,332,485	\$ 4,384,481	\$ 4,025,064	\$ 3,519,958	\$ 3,127,635	\$ 1,204,945
SOURCES												
Charges for Services	\$ 1,619,582	\$ 831,955	\$ 759,553	\$ 839,405	\$ 892,500	\$ 892,500	\$ 892,500	\$ 937,095	\$ 965,208	\$ 994,164	\$ 1,023,989	\$ 1,054,709
<i>Facility Fees - Operating</i>		<i>658,580</i>	<i>658,580</i>	<i>648,974</i>	<i>1,084,720</i>	<i>1,084,720</i>	<i>1,084,720</i>	<i>1,084,720</i>	<i>1,084,720</i>	<i>1,084,720</i>	<i>1,084,720</i>	<i>1,084,720</i>
<i>Facility Fees - Capital</i>		<i>3,207,672</i>	<i>3,207,672</i>	<i>3,196,016</i>	<i>4,176,172</i>	<i>4,176,172</i>	<i>4,176,172</i>	<i>302,172</i>	<i>302,172</i>	<i>309,920</i>	<i>309,920</i>	<i>309,921</i>
<i>Facility Fees - Debt</i>		<i>7,748</i>	<i>7,748</i>	<i>7,720</i>	<i>7,748</i>	<i>7,748</i>	<i>7,748</i>	<i>7,748</i>	<i>7,748</i>			
Facility Fees	966,817	3,874,000	3,874,000	3,852,710	5,268,640	5,268,640	5,268,640	1,394,640	1,394,640	1,394,640	1,394,640	1,394,641
Investment Earnings	28,442	11,250	5,669	635	5,625	5,625	5,625	11,400	11,400	11,400	11,400	11,400
TOTAL SOURCES	\$ 2,614,841	\$ 4,717,205	\$ 4,639,222	\$ 4,692,750	\$ 6,166,765	\$ 6,166,765	\$ 6,166,765	\$ 2,343,135	\$ 2,371,248	\$ 2,400,204	\$ 2,430,029	\$ 2,460,750
USES												
Salaries and Wages		\$ 810,930	\$ 802,506	\$ 800,751	\$ 885,579	\$ 885,579	\$ 885,579	\$ 1,047,117	\$ 1,089,002	\$ 1,132,562	\$ 1,177,864	\$ 1,224,979
Employee Fringe		221,093	206,384	198,994	229,705	229,705	229,705	248,092	258,016	268,336	279,070	290,233
Total Personnel Cost		1,032,023	1,008,890	999,745	1,115,284	1,115,284	1,115,284	1,295,209	1,347,017	1,400,898	1,456,934	1,515,211
Professional Services		14,765	7,896	227,462	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850
Services and Supplies		500,991	382,261	375,051	639,716	847,156	847,156	792,530	644,811	664,155	684,080	704,602
Insurance		37,980	36,760	36,760	39,300	39,300	39,300	41,300	42,539	43,815	45,130	46,484
Utilities		130,894	110,652	119,172	139,064	139,064	139,064	121,645	125,294	129,053	132,925	136,913
Cost of Goods Sold		83,600	81,213	80,661	100,500	100,500	100,500	105,525	105,525	105,525	105,525	105,525
Central Services Cost		106,046	106,046	96,338	118,680	118,680	118,680	139,628	143,817	148,131	152,575	157,153
Capital Improvements	82,009	454,500	1,454,500	1,010,438	3,419,060	3,730,639	3,730,639	182,500	449,500	283,100	1,757,700	2,351,000
Debt Service	6,289	6,270	6,270	6,270	6,296	6,296	6,296	6,365				
TOTAL USES	\$ 1,833,587	\$ 2,367,069	\$ 3,194,488	\$ 2,951,897	\$ 5,595,750	\$ 6,114,769	\$ 6,114,769	\$ 2,702,552	\$ 2,876,353	\$ 2,792,528	\$ 4,352,719	\$ 5,034,737
SOURCES(USES)	\$ 781,254	\$ 2,350,136	\$ 1,444,734	\$ 1,740,853	\$ 571,015	\$ 51,996	\$ 51,996	\$ (359,417)	\$ (505,106)	\$ (392,324)	\$ (1,922,690)	\$ (2,573,988)
Ending Fund Balance	\$ 2,591,632	\$ 4,351,243	\$ 4,036,366	\$ 4,332,485	\$ 4,607,381	\$ 4,384,481	\$ 4,384,481	\$ 4,025,064	\$ 3,519,958	\$ 3,127,635	\$ 1,204,945	\$ (1,369,043)
Reserve Policy Level	436,322	476,575	433,430	483,797	542,599	594,459	594,459	628,422	606,713	627,357	648,755	670,934
Excess/Available Fund Balance	2,155,310	3,874,669	3,602,937	3,848,688	4,064,783	3,790,023	3,790,023	3,396,642	2,913,245	2,500,278	556,190	(2,039,977)
Capital Reserve (1 year of 3 year Avg Depreciation)								184,260	184,260	184,260	184,260	184,260

Baseline Budget
Facility Fee Assumptions

FACILITY FEE ALLOCATION PER PARCEL

Baseline FY2022/23 Budget

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fee(s)
2022-23	225	325	50	600	140	39	1	180	780
2021-22	50	-	50	100	165	514	1	680	780
2020-21	215	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	215	440	50	705	85	39	1	125	830
2017-18	215	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	266	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	35	100	830
2013-14	239	277	214	730	63	-	37	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	98	-	17	115	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2022/23 BASELINE BUDGET

Tentative Budget for 2021-2022	Facility Fee Allocations		Facility Fee Revenues By Fund								Roll-up	
	8,203	7,748	320	330	340	350	360	370	380	390	Total Comm. Svcs	Beach
Facility Fee charged to # Parcels:			GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis			
Golf - Championship											-	
Golf - Mountain											-	
Facilities											-	
Diamond Peak Ski											-	
Youth & Family Programming											-	
Senior Programming											-	
Adult Programs											-	
Recreation Center Activities											-	
Comm. Services Administration											-	
Parks											-	
Tennis											-	
Beach		140									-	1,084,720
Per Parcel Operating Component		140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	1,084,720
Per Parcel Capital Exp. Component	550	39					4,511,650				4,511,650	302,172
Per Parcel Debt Service Component	50	1					410,150				410,150	7,748
Total Facility Fee Per Parcel	\$ 600	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 4,921,800	\$ -	\$ -	\$ -	\$ 4,921,800	\$ 1,394,640
											\$	6,316,440

Facility Fee - NO Beach Access	\$ 600
	\$ 180
Facility Fee - Beach Access	\$ 780

FY2022/23 BASELINE BUDGET

	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390
Revenue									
Ad Valorem Consolidated Tax Charges for Services	(4,491,535)	(1,888,655)	(11,506,350)	(1,204,505)	275,075	(69,380)	(190,105)	(19,075,455)	(937,095)
Facility Fee	-	-	-	-	(4,923,830)	-	-	(4,923,830)	(1,394,640)
Interfund			(15,735)			(89,165)		(104,900)	
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400)
Capital Grants			-			(80,000)		(80,000)	-
Other Source	-	-	-	-	-	-	-	-	-
Operating Grants				(17,000)		(17,800)		(34,800)	
Misc. Rev.	(40,890)		(77,240)			(12,100)		(130,230)	
Transfers								-	
Revenue Total	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)	(2,343,135)
Expense									
Wages	2,021,794	567,909	3,791,270	1,213,432	208,931	389,819	128,304	8,321,459	1,047,117
Benefits	568,015	237,252	1,252,733	347,234	72,903	95,581	26,224	2,599,942	248,092
Professional Services	8,950	1,170	23,700	5,850		1,170	585	41,425	17,850
Services & Supplies	1,425,280	536,241	2,050,270	623,425	51,945	468,865	87,670	5,243,696	792,530
Insurance	100,600	12,800	234,500	60,900		14,500	3,900	427,200	41,300
Utilities	354,020	56,285	551,315	124,120	5,945	112,960	11,670	1,216,315	121,645
Cost of Goods Sold	701,980	450,870	555,555	53,965			10,960	1,773,330	105,525
Central Services Cost	299,967	106,780	483,797	137,597	18,746	62,653	15,186	1,124,726	139,628
Defensible Space					100,000			100,000	
Capital Expend.	806,700	48,500	4,405,000	421,000	-	254,500	-	5,935,700	182,500
Debt Service	187,425	177,130	19,769	2,254		3,005	1,304	390,887	6,365
Extraordinary Transfers								-	-
Expense Total	6,474,731	2,194,937	13,367,909	2,989,777	458,470	1,403,053	285,803	27,174,680	2,702,552
Grand Total	1,947,802	306,462	1,747,260	1,767,252	(4,216,157)	1,134,788	98,050	2,785,457	359,417
Depreciation	821,820	122,064	1,137,696	267,996	24,408	267,048	70,608	2,711,640	184,260

FY2022/23 BUDGET WORKSHOP

PART II

Venue-Specific Baseline Budgets

Issues / Budget Considerations

Golf

Facilities

Recreation

CS Admin

Parks

Tennis

Beaches

Baseline Budgets – GOLF (320)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560
Facility Fees	171,994	33,019	-	-
TOTAL OPERATING INCOME	4,209,089	3,247,970	3,334,825	3,501,560
OPERATING EXPENSE				
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,506,266
Employee Fringe	421,675	349,938	392,310	425,080
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,931,346
Professional Services	6,010	6,403	7,980	6,380
Services and Supplies	1,119,686	797,277	978,452	1,050,235
Insurance	68,363	72,765	77,800	81,800
Utilities	244,614	227,960	231,740	254,680
Cost of Goods Sold	913,275	491,861	563,440	591,625
Central Services Cost	236,800.00	225,626.00	206,865.00	225,776.00
Depreciation	676,014.82	666,695.84	736,980.00	623,292.00
TOTAL OPERATING EXPENSE	5,198,267.44	4,009,202.13	4,527,682.29	4,765,134.01
NET INCOME (EXPENSE)	-989,178	-761,233	-1,192,857	-1,263,574
NON OPERATING INCOME				
Investment Earnings	0	0	0	-2,748
Proceeds from Capital Asset Dispositions	10,330	-4,031	0	0
TOTAL NON OPERATING INCOME	10,330	-4,031	0	-2,748
NON OPERATING EXPENSE				
Debt Service Interest	0	-1,213	6,124	2,055
TOTAL NON OPERATING EXPENSE	0	-1,213	6,124	2,055
INCOME(EXPENSE) BEFORE TRANSFERS	-978,848	-764,051	-1,198,981	-1,268,377
TRANSFERS				
Transfers In	0	0	185,393	0
Transfers Out	623,201	0	0	0
TOTAL TRANSFERS	-623,201	0	185,393	0
CHANGE IN NET POSITION	-1,602,048.54	-764,050.65	-1,013,588.29	-1,268,377.01

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	4,037,096	3,214,950	3,334,825	3,501,560
Facility Fees	171,994	33,019	-	-
Investment Earnings	-	-	-	(2,748)
Proceeds from Capital Asset Dispositions	10,330	(4,031)	-	-
Transfers In	-	-	185,393	-
TOTAL SOURCES	4,219,420	3,243,939	3,520,218	3,498,812
USES				
Salaries and Wages	1,511,829	1,170,676	1,332,115	1,506,266
Employee Fringe	421,675	349,938	392,310	425,080
Total Personnel Cost	1,933,504	1,520,615	1,724,425	1,931,346
Professional Services	6,010	6,403	7,980	6,380
Services and Supplies	1,119,686.00	797,276.87	978,452.00	1,050,235.00
Insurance	68,362.92	72,765.18	77,800.00	81,800.00
Utilities	244,614.42	227,959.81	231,740.00	254,680.00
Cost of Goods Sold	913,275	491,861	563,440	591,625
Central Services Cost	236,800	225,626	206,865	225,776
Capital Improvements	-439,872	-785,415	1,143,542	206,700
Debt Service	0	-1,213	183,519	185,551
Transfers Out	623,201	0	0	0
TOTAL USES	4,705,582	2,555,878	5,117,763	4,534,093
SOURCES(USES)	-486,162	688,061	-1,597,545	-1,035,281

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	724,464	809,745	942,821	989,975
Facility Fees	327,607	222,882	-	-
TOTAL OPERATING INCOME	1,052,070	1,032,627	942,821	989,975
OPERATING EXPENSE				
Salaries and Wages	320,393	346,777	454,601	515,528
Employee Fringe	96,581	112,455	132,328	142,935
Total Personnel Cost	416,974	459,232	586,929	658,463
Professional Services	7,025	2,296	4,170	2,570
Services and Supplies	483,269	333,305	373,994	375,045
Insurance	15,687	16,725	17,900	18,800
Utilities	83,695	84,117	89,300	99,340
Cost of Goods Sold	64,580	61,792	105,100	110,355
Central Services Cost	54,000.00	56,533.00	72,390.00	74,191.00
Depreciation	156,361.24	204,637.40	220,247.24	198,528.00
TOTAL OPERATING EXPENSE	1,281,591.14	1,218,636.83	1,470,030.36	1,537,291.96
NET INCOME (EXPENSE)	-229,521	-186,010	-527,209	-547,317
NON OPERATING INCOME				
Non Operating Leases	40,256	41,464	40,890	40,890
Investment Earnings	0	0	0	-2,748
Proceeds from Capital Asset Dispositions	244,352	-13,630	0	0
TOTAL NON OPERATING INCOME	284,608	27,834	40,890	38,142
NON OPERATING EXPENSE				
Debt Service Interest	0	0	1,874	1,874
TOTAL NON OPERATING EXPENSE	0	0	1,874	1,874
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	-158,175	-488,193	-511,049
TRANSFERS				
Transfers In	0	0	0	0
Transfers Out	1,592,962	0	0	0
TOTAL TRANSFERS	-1,592,961.59	0.00	0.00	0.00
CHANGE IN NET POSITION	-1,537,874.12	-158,175.33	-488,193.40	-511,049.00

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	724,464	809,745	942,821	989,975
Facility Fees	327,607	222,882	-	-
Non Operating Leases	40,256	41,464	40,890	40,890
Investment Earnings	-	-	-	(2,748)
Proceeds from Capital Asset Dispositions	244,352	(13,630)	-	-
Transfers In	-	-	-	-
TOTAL SOURCES	1,336,679	1,060,462	983,711	1,028,117
USES				
Salaries and Wages	320,393	346,777	454,601	515,528
Employee Fringe	96,581	112,455	132,328	142,935
Total Personnel Cost	416,974	459,232	586,929	658,463
Professional Services	7,025.00	2,296.00	4,170.00	2,570.00
Services and Supplies	483,269.19	333,304.66	373,994.00	375,045.00
Insurance	15,687.00	16,724.94	17,900.00	18,800.00
Utilities	83,695	84,117	89,300	99,340
Cost of Goods Sold	64,580	61,792	105,100	110,355
Central Services Cost	54,000	56,533	72,390	74,191
Capital Improvements	0	0	695,849	600,000
Debt Service	0	0	1,874	1,874
Transfers Out	1,592,962	0	0	0
TOTAL USES	2,718,191	1,013,999	1,947,506	1,940,638
SOURCES(USES)	-1,381,513	46,462	-963,795	-912,521

Row Labels	Account Description	31										31 Total	32										32 Total	Grand Total
		Column Labels											Column Labels											
		Revenue	Services	Maintenance	Driving Range	Carts	Fleet	Proshop	F&B	Hyatt	Marketing		Admin	Revenue	Services	Maintenance	Carts	Fleet	Proshop	F&B	Marketing	Admin		
Revenue		400	410	420	430	440	450	460	530	960	980	990	400	410	420	440	450	460	530	980	990	32 Total	Grand Total	
Charges for Services																								
	Passes	(512,825)			(99,225)								(612,050)	(71,960)								(71,960)	(684,010)	
	Admissions & Fees	(1,454,950)			(82,215)							(2,100)	(1,539,265)	(657,750)								(657,750)	(2,197,015)	
	Parcel Owner Allowances							170,415	24,990				195,405					27,720	2,205			29,925	225,330	
	Charitable Allowances	3,990											3,990	5,250								5,250	9,240	
	Employee Allowances	6,360			820				13,860				21,040	1,155				950	1,680			3,785	24,825	
	Promotional Allowances				1,650				3,465				5,115						2,625			2,625	7,740	
	Promotional Discounts	59,245											59,245	14,630								14,630	73,875	
	Merchandise Sales								(674,100)				(674,100)					(138,600)				(138,600)	(812,700)	
	Personal Services				(65,625)								(65,625)									(65,625)	(65,625)	
	Service & User Fees	(58,360)											(58,360)	(34,915)								(34,915)	(93,275)	
	Food Sales								(519,015)				(519,015)						(78,280)			(78,280)	(597,295)	
	Beer Sales								(133,675)				(133,675)						(35,390)			(35,390)	(169,265)	
	Wine Sales								(50,190)				(50,190)						(5,885)			(5,885)	(56,175)	
	Liquor Sales								(133,875)				(133,875)						(23,310)			(23,310)	(157,185)	
Charges for Services Total		(1,956,540)			(244,595)				(503,685)	(794,640)		(2,100)	(3,501,560)	(743,590)				(109,930)	(136,455)			(989,975)	(4,491,535)	
	Invest Inc.								2,748				2,748									2,748	5,496	
	Invest Inc. Total								2,748				2,748									2,748	5,496	
	Misc. Rev.																					(40,890)	(40,890)	
	Misc. Rev. Total																					(40,890)	(40,890)	
Revenue Total		(1,956,540)			(244,595)				(503,685)	(794,640)		648	(3,498,812)	(743,590)				(109,930)	(136,455)			(38,142)	(1,028,117)	(4,526,929)
Expense																								
Wages																								
	Regular Earnings	157,336	547,374	4,160	113,680			70,172	358,358		28,732	190,983	1,410,795	100,573	202,621	83,657	22,747	41,509	13,692	30,626	495,425	1,906,220		
	Other Earnings	3,947	23,687	36,850	4,483			7,853	13,398		558	4,675	95,471	9,768	6,134	3,283	1,500	1,350	290	504	23,219	118,690		
	Wages applied to CIP Project														(5,116)						(3,116)	(3,116)		
Wages Total		161,283	571,061	41,020	118,163			78,035	371,756		29,290	135,658	1,506,266	110,341	205,629	86,940	24,247	42,859	13,982	31,530	515,528	2,021,794		
Benefits																								
	Taxes	12,567	44,616	3,139	9,042			6,117	28,774		2,347	10,995	117,567	8,443	16,358	6,052	1,912	3,279	1,130	2,566	40,340	157,907		
	Retirement Fringe Ben	12,457	44,784					8,074	16,902		4,704	23,768	110,689	3,214	6,047		3,214	2,346	6,047	3,019	30,619	141,308		
	Medical Fringe Ben	20,625	46,998					15,278	18,099		4,678	14,085	121,764	9,108	27,373		4,011	2,339	2,866	45,727	167,991			
	Dental Fringe Ben	1,489	3,683					408	1,211		353	950	4,093	614	2,097		163	177	193	3,243	11,337			
	Vision Fringe Ben	180	425					55	142		40	119	960	82	235		22	20	25	385	1,344			
	Life Ins Fringe Ben	166	453					84	184		43	237	1,167	77	198		36	31	56	398	1,565			
	Disability Fringe Ben	507	1,217					227	470		130	600	3,151	266	513		91	60	146	1,076	4,227			
	Unemployment Fringe Ben	2,470	8,755	614	1,770			1,201	5,642		462	2,152	23,066	1,653	3,202	1,305	377	645	215	499	7,896	30,962		
	Work Comp Fringe Ben	4,035	14,278	1,026	2,953			1,951	10,095		1,601	2,684	38,623	2,757	5,220	2,175	604	1,073	804	618	13,251	51,874		
Benefits Total		54,496	167,208	4,779	13,765			33,396	81,518		14,359	55,559	425,080	23,000	74,208	10,132	10,460	4,997	7,122	13,016	142,935	568,015		
Professional Services																								
	Audit												4,680								1,170	1,170	5,850	
	Professional Consultants				1,700								1,700								1,400	3,100		
Professional Services Total					1,700								6,380								2,570	8,950		
Services & Supplies																								
	Advertising - Paid																							
	Banking Fees & Processing																							
	Community Relations																							
	Computer & IT Small Equip	1,350						420					1,770		125						1,005	305		
	Computer License & Fees		2,520	425				4,650				30	7,625								1,095	105		
	Contractual Services	4,515	180	425	5,040			300	120			10,425	21,005								240	21,245		
	Discounts Earned								(5,065)				(5,065)											
	Dues & Subscriptions	2,315	1,735					235				985	5,270	1,945	740						2,685	7,955		
	Employee Recruit & Retain	1,585	1,975	525	315				1,050			525	5,975	530	425	105				630	1,690	7,665		
	Office Supplies	295	305						525			1,575	2,700	505	110					630	1,245	3,945		
	Operating	37,630	146,150	14,440	4,740			2,930	31,395		9,460	4,945	251,690	8,925	58,900	3,365				105	83,725	335,415		
	Fuel		3,150	435					960				20,295		5,040	5,250	3,760				14,070	34,365		
	Chemical		48,625						3,150				51,775		8,980						8,980	60,755		
	Uniforms	2,310	3,155		2,310			845	2,100			370	11,080		1,050	2,100				215	5,260	16,350		
	Safety												2,055								315	2,370		
	Small Equipment		2,205	2,100					2,100				6,405		1,050					1,575	2,625	9,030		
	Permits & Fees		405						2,950				3,355		510					125	635	3,990		
	Postage												55									55		
	Rental & Lease												1,840	3,415							1,575	4,990		
	Repairs & Maintenance												80,000								20,500	100,500		
	R&M General	960	4,255						210				5,425		1,740						3,780	19,025		
	Snow Removal		3,760										3,760								3,465	7,245		
	Janitorial		2,640										12,755								7,410	20,165		
	Fleet Maintenance Services			6,240	7,140	300,160			12,660				826,320		9,960	90,000				3,960	103,620	429,840		
	ENGINEERING Services												6,300									6,300</		

Fund 320 - Golf

Row Labels	Account Description	Revenue											Revenue											31 Total	32 Total	Grand Total
		31	400	410	420	430	440	450	460	530	960	980	990	400	410	420	440	450	460	530	980	990				
Cost of Goods Sold	Food								155,610					155,610						23,835				23,835	179,445	
	Food Waste & Employee Meals								4,830					4,830						630				630	5,460	
	Bever								33,390					33,390						9,240				9,240	42,630	
	Wine								20,055					20,055						2,310				2,310	22,365	
	Liquor								28,035					28,035						5,040				5,040	33,075	
	Merchandise for resale								337,055					337,055						66,150				66,150	403,205	
	Freight on Inventory Purchases								12,650					12,650						3,150				3,150	15,800	
Cost of Goods Sold Total									349,705	241,920				591,625					69,300	41,055				110,355	701,980	
Central Services Cost	Central Services Cost Allocation													225,776										74,191	299,967	
Central Services Cost Total														225,776										74,191	299,967	
Capital Expend. Total	Capital Improvements								206,700	206,700				206,700										600,000	806,700	
Debt Service	Principal								183,496	183,496				183,496										600,000	806,700	
	Interest								2,055	2,055				2,055										1,874	3,929	
Debt Service Total									185,551	185,551				185,551										1,874	187,425	
Expense Total			267,339	1,202,069	70,389	182,908	316,610	465,596	818,059	(105)	75,159	1,136,069	4,534,098		149,826	483,957	119,426	93,780	104,007	118,251	39,939	831,452	1,940,638	6,474,731		
Grand Total		(1,956,540)	267,339	1,202,069	(174,206)	182,908	316,610	(38,089)	23,419	(105)	75,159	1,136,717	1,035,281	(749,590)	149,826	483,957	119,426	93,780	(5,923)	(18,204)	39,939	793,310	912,521	1,947,802		

Baseline Budgets – FACILITIES (330)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	361,890	790,683	1,798,720	1,888,655
Facility Fees	131,043	41,275	-	-
TOTAL OPERATING INCOME	492,932	831,958	1,798,720	1,888,655
OPERATING EXPENSE				
Salaries and Wages	83,927	329,647	503,309	567,909
Employee Fringe	32,717	155,209	218,627	237,252
Total Personnel Cost	116,644	484,857	721,936	805,161
Professional Services	1,140	1,184	1,170	1,170
Services and Supplies	329,485	280,325	510,732	536,241
Insurance	10,715	11,440	12,200	12,800
Utilities	34,891	48,372	55,720	56,285
Cost of Goods Sold	-	155,144	429,400	450,870
Central Services Cost	25,500.00	24,396.00	97,530.00	106,780.00
Depreciation	159,048.16	149,982.10	159,100.00	122,064.00
TOTAL OPERATING EXPENSE	677,423.34	1,155,699.60	1,987,787.96	2,091,371.29
NET INCOME (EXPENSE)	-184,491	-323,741	-189,068	-202,716
NON OPERATING INCOME				
Investment Earnings	0	0	0	-180
Proceeds from Capital Asset Dispositions	0	-28,445	0	0
TOTAL NON OPERATING INCOME	0	-28,445	0	-180
NON OPERATING EXPENSE				
Debt Service Interest	0	-1,158	5,847	1,962
TOTAL NON OPERATING EXPENSE	0	-1,158	5,847	1,962
INCOME(EXPENSE) BEFORE TRANSFERS	-184,491	-351,029	-194,915	-204,858
TRANSFERS				
Transfers In	0	0	175,191	0
Transfers Out	246,592	0	0	0
TOTAL TRANSFERS	-246,592	0	175,191	0
CHANGE IN NET POSITION	-431,083.35	-351,029.02	-19,723.96	-204,858.29

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	361,890	790,683	1,798,720	1,888,655
Facility Fees	131,043	41,275	-	-
Investment Earnings	-	-	-	(180)
Proceeds from Capital Asset Dispositions	-	(28,445)	-	-
Transfers In	-	-	175,191	-
TOTAL SOURCES	492,932	803,513	1,973,911	1,888,475
USES				
Salaries and Wages	83,927	329,647	503,309	567,909
Employee Fringe	32,717	155,209	218,627	237,252
Total Personnel Cost	116,644	484,857	721,936	805,161
Professional Services	1,140	1,184	1,170	1,170
Services and Supplies	329,484.96	280,324.86	510,732.21	536,241.00
Insurance	10,715.16	11,440.32	12,200.00	12,800.00
Utilities	34,891.26	48,371.91	55,720.00	56,285.00
Cost of Goods Sold	0	155,144	429,400	450,870
Central Services Cost	25,500	24,396	97,530	106,780
Capital Improvements	0	0	86,400	48,500
Debt Service	0	-1,158	175,191	177,130
Transfers Out	246,592	0	0	0
TOTAL USES	764,967	1,004,560	2,090,279	2,194,937
SOURCES(USES)	-272,035	-201,047	-116,368	-306,462

Fund 330 - Facilities

Row Labels	Account Description	Aspen					Grand Total
		Chateau	Grove	Events	Marketing	Admin	
		33	510	530	980	990	
Column Labels							
Revenue		500	510	530	980	990	
Charges for Services	Rental Income	(755,550)	(178,410)				(933,960)
	Inter-District Program Allowan	129,490	55,550				185,040
	Inter-District Program Allowances			13,335			13,335
	Charitable Allowances	162,955	16,315				179,270
	Promotional Discounts	102,200	31,585				133,785
	Service & User Fees	(28,035)	(325)				(28,360)
	Food Sales			(1,006,215)			(1,006,215)
	Beer Sales			(89,355)			(89,355)
	Wine Sales			(177,240)			(177,240)
	Liquor Sales			(164,955)			(164,955)
Charges for Services Total		(388,940)	(75,285)	(1,424,430)			(1,888,655)
Invest Inc.	Investment Earnings					180	180
Invest Inc. Total						180	180
Revenue Total		(388,940)	(75,285)	(1,424,430)		180	(1,888,475)
Expense							
Wages	Regular Earnings	80,044		453,087	19,670		552,801
	Other Earnings	2,937		11,594	577		15,108
Wages Total		82,981		464,681	20,247		567,909
Benefits	Taxes	6,574		48,144	1,637		56,355
	Retirement Fringe Ben	13,025			3,614		16,639
	Retirement Fringe Benefits			51,244			51,244
	Medical Fringe Ben	9,108			2,989		12,097
	Medical Fringe Benefits			60,246			60,246
	Dental Fringe Ben	614			224		838
	Dental Fringe Benefits			4,407			4,407
	Vision Fringe Ben	82			26		108
	Vision Fringe Benefits			526			526
	Life Ins Fringe Ben	190			95		285
	Life Ins Fringe Benefits			553			553
	Disability Fringe Ben	365			142		507
	Disability Fringe Benefits			1,437			1,437
	Unemployment Fringe Ben	1,295			323		1,618
	Unemployment fringe Benefits			9,435			9,435
	Work Comp Fringe Ben	2,075			1,120		3,195
	Work comp Fringe Benefits			17,761			17,761
Benefits Total		33,329		193,754	10,170		237,252
Professional Services	Audit	1,170					1,170
Professional Services Total		1,170					1,170
Services & Supplies	Advertising - Paid				31,500		31,500
	Banking Fees & Processing			41,090			41,090
	Computer & IT Small Equip	2,520					2,520
	Computer License & Fees	6,975			100		7,075
	Computer Supplies	105					105
	Contractual Services	5,940					5,940
	Employee Recruit & Retain	1,590					1,590
	Employee Recruitment & Retention			945			945
	Office Supplies	1,560		735			2,295
	Operating	20,710	1,155	46,410	2,095		70,370

Fund 330 - Facilities

Row Labels	Account Description	Aspen					Grand Total
		Chateau	Grove	Events	Marketing	Admin	
		Column Labels					
		33					
		500	510	530	980	990	
Services & Supplies	Fuel		2,520	120			2,640
	Uniforms		2,415		3,150		5,565
	Small Equipment				5,250		5,250
	Permits & Fees	2,530	1,410				3,940
	Postage	165					165
	Repairs & Maintenance	90,000					90,000
	R& M General	2,100	24,000				26,100
	R&M General			210			210
	R&M Preventative		2,100				2,100
	R&M Corrective			2,525			2,525
	Snow Removal	16,905	6,300				23,205
	Janitorial	29,940	6,300				36,240
	Fleet Maintenance Services	4,980					4,980
	BLDGS Maintenance Services	105,125	31,671	18,015			154,811
	Security	2,700	3,260				5,960
	Training & Education	770					770
	Travel & Conferences	8,350					8,350
Services & Supplies Total		307,900	76,316	118,330	33,695		536,241
Insurance	General Liability	12,200	600				12,800
Insurance Total		12,200	600				12,800
Utilities	Electricity	11,685	785	5,420			17,890
	Heating	7,235	755				7,990
	Water & Sewer	6,420	2,680				9,100
	Trash			13,610			13,610
	Internet	3,290					3,290
	Telephone	3,610		795			4,405
Utilities Total		32,240	4,220	19,825			56,285
Cost of Goods Sold	Food			301,875			301,875
	Food Waste & Employee Meals			21,000			21,000
	Beer			22,470			22,470
	Wine			70,665			70,665
	Liquor			34,860			34,860
Cost of Goods Sold Total				450,870			450,870
Central Services Cost	Central Services Cost Allocation	106,780					106,780
Central Services Cost Total		106,780					106,780
Capital Expend.	Capital Improvements	48,500					48,500
Capital Expend. Total		48,500					48,500
Debt Service	Principal	175,090	78				175,168
	Interest	1,961	1				1,962
Debt Service Total		177,051	79				177,130
Expense Total		802,151	81,215	1,247,460	64,112		2,194,937
Grand Total		413,211	5,930	(176,970)	64,112	180	306,462

Baseline Budgets – SKI (340)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350
Facility Fees	(1,638,033)	(1,650,784)	-	-
Interfund Services	-	17,011	14,985	15,735
TOTAL OPERATING INCOME	8,143,466	8,573,145	10,973,384	11,522,085
OPERATING EXPENSE				
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,791,270
Employee Fringe	870,179	902,190	1,131,813	1,252,733
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,044,003
Professional Services	69,873	17,267	23,700	23,700
Services and Supplies	1,901,995	1,484,635	2,190,361	2,050,270
Insurance	206,899	195,881	219,800	234,500
Utilities	511,366	547,831	621,260	551,315
Cost of Goods Sold	363,566.95	317,924.55	529,100.00	555,555.00
Central Services Cost	388,100.00	397,765.00	389,595.00	483,797.00
Depreciation	1,350,051.47	1,304,796.52	1,465,100.00	1,137,696.00
TOTAL OPERATING EXPENSE	8,433,815	7,908,556	9,869,884	10,080,836
NET INCOME (EXPENSE)	-290,350	664,589	1,103,500	1,441,249
NON OPERATING INCOME				
Non Operating Leases	75,784	78,233	77,240	77,240
Investment Earnings	49,030	1,723	11,250	21,324
Proceeds from Capital Asset Dispositions	7,329	-78,628	0	0
TOTAL NON OPERATING INCOME	132,144	1,328	88,490	98,564
NON OPERATING EXPENSE				
Debt Service Interest	0	-129	653	219
TOTAL NON OPERATING EXPENSE	0	-129	653	219
INCOME(EXPENSE) BEFORE TRANSFERS	-158,206	666,047	1,191,337	1,539,594
TRANSFERS				
Transfers In	0	0	19,553	0
Transfers Out	812,242.72	0.00	0.00	0.00
TOTAL TRANSFERS	-812,242.72	0.00	19,553.00	0.00
CHANGE IN NET POSITION	-970,448.72	666,046.72	1,210,890.38	1,539,593.86

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	9,781,499	10,206,918	10,958,399	11,506,350
Facility Fees	(1,638,033)	(1,650,784)	-	-
Interfund Services	-	17,011	14,985	15,735
Non Operating Leases	75,784	78,233	77,240	77,240
Investment Earnings	49,030	1,723	11,250	21,324
Proceeds from Capital Asset Dispositions	7,329	(78,628)	-	-
Transfers In	-	-	19,553	-
TOTAL SOURCES	8,275,609	8,574,473	11,081,427	11,620,649
USES				
Salaries and Wages	2,771,784	2,740,266	3,299,155	3,791,270
Employee Fringe	870,179	902,190	1,131,813	1,252,733
Total Personnel Cost	3,641,963	3,642,456	4,430,968	5,044,003
Professional Services	69,873.34	17,266.61	23,700.00	23,700.00
Services and Supplies	1,901,995.25	1,484,635.17	2,190,360.50	2,050,270.00
Insurance	206,899	195,881	219,800	234,500
Utilities	511,366	547,831	621,260	551,315
Cost of Goods Sold	363,567	317,925	529,100	555,555
Central Services Cost	388,100	397,765	389,595	483,797
Capital Improvements	0	0	2,423,090	4,405,000
Debt Service	0	-129	19,553	19,769
Transfers Out	812,243	0	0	0
TOTAL USES	7,896,007	6,603,630	10,847,427	13,367,909
SOURCES(USES)	379,603	1,970,843	234,000	-1,747,260

Fund 340 - Ski

Row Labels	Account Description	Column Labels																	34 Total	36	36 Total	Grand Total
		450	490	530	600	610	620	630	640	650	660	670	680	690	960	980	990	530				
Services & Supplies Total		290,370	4,445	163,565		39,680	125,840	170,095			19,425	34,685	35,315	51,710	305,740	29,345	334,475	406,365	2,011,055	39,215	39,215	2,050,270
Insurance	General Liability																		234,500			234,500
Insurance Total																			234,500			234,500
Utilities	Electricity	10,200		1,290			55,650	186,550							33,520				287,210			287,210
	Heating	7,230		5,195											23,755				36,180	1,540	1,540	37,720
	Water & Sewer			975				125,545							14,855				141,375			141,375
	Trash		2,250	11,065											17,505				30,820			30,820
	Internet															805		3,600	4,405			4,405
	Cable TV			3,425															3,425	3,425	3,425	6,850
	Telephone	40		5,930		1,670	1,355	150	175	205	100	205	155	435			11,710	20,805	42,935			42,935
Utilities Total		17,470	2,250	27,880		1,670	57,005	312,245	175	205	100	205	155	90,070	805	11,710	24,405	546,350	4,965	4,965	551,315	
Cost of Goods Sold	Food			319,725															319,725	84,420	84,420	404,145
	Food Waste & Employee Meals			19,425															19,425	3,255	3,255	22,680
	Beer			51,240															51,240	22,155	22,155	73,395
	Wine			16,380															16,380	3,360	3,360	19,740
	Liquor			25,725															25,725	9,870	9,870	35,595
Cost of Goods Sold Total				432,495															432,495	123,060	123,060	555,555
Central Services Cost	Central Services Cost Allocation																		483,797	483,797		483,797
Central Services Cost Total																			483,797	483,797		483,797
Capital Expend.	Capital Improvements																		4,405,000	4,405,000		4,405,000
Capital Expend. Total																			4,405,000	4,405,000		4,405,000
Debt Service	Principal																		19,550	19,550		19,550
	Interest																		219	219		219
Debt Service Total																			19,769	19,769		19,769
Expense Total		307,840	107,116	1,054,401		379,238	1,063,769	1,042,193	175	277,892	413,189	516,374	327,411	759,420	107,376	572,796	6,142,335	13,071,524	296,355	296,355	13,367,909	
Grand Total		307,840	91,381	(300,519)	(6,553,860)	379,238	1,063,769	1,042,193	175	277,892	(456,421)	(456,201)	(868,959)	759,420	(71,014)	572,796	6,083,671	1,871,400	(124,140)	(124,140)	1,747,260	

Baseline Budgets – RECREATION (350)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505
Facility Fees	1,171,194	1,229,835	-	-
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000
TOTAL OPERATING INCOME	2,193,094	2,281,848	1,164,154	1,221,505
OPERATING EXPENSE				
Salaries and Wages	1,054,806	966,114	1,069,121	1,213,432
Employee Fringe	323,816	274,637	327,197	347,234
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,560,666
Professional Services	5,700	5,919	5,850	5,850
Services and Supplies	525,703	408,881	612,845	623,425
Insurance	50,793	54,124	57,900	60,900
Utilities	131,312	108,567	145,640	124,120
Cost of Goods Sold	24,574.00	13,225.13	51,380.00	53,965.00
Central Services Cost	124,000.00	106,944.00	130,539.00	137,597.00
Depreciation	300,839.70	294,667.67	310,600.00	267,996.00
TOTAL OPERATING EXPENSE	2,541,543	2,233,079	2,711,072	2,834,519
NET INCOME (EXPENSE)	-348,449	48,770	-1,546,918	-1,613,014
NON OPERATING INCOME				
Investment Earnings	0	0	0	1,020
Proceeds from Capital Asset Dispositions	0	-7,142	0	0
TOTAL NON OPERATING INCOME	0	-7,142	0	1,020
NON OPERATING EXPENSE				
Debt Service Interest	0	-15	74	25
TOTAL NON OPERATING EXPENSE	0	-15	74	25
INCOME(EXPENSE) BEFORE TRANSFERS	-348,449	41,643	-1,546,992	-1,612,019
TRANSFERS				
Transfers In	0	0	2,229	0
Transfers Out	247,041	0	0	0
TOTAL TRANSFERS	-247,041.30	0.00	2,229.00	0.00
CHANGE IN NET POSITION	-595,490.35	41,642.73	-1,544,763.27	-1,612,018.70

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	1,004,900	1,014,837	1,147,154	1,204,505
Facility Fees	1,171,194	1,229,835	-	-
Intergovernmental - Operating Grants	17,000	37,176	17,000	17,000
Investment Earnings	-	-	-	1,020
Proceeds from Capital Asset Dispositions	-	(7,142)	-	-
Transfers In	-	-	2,229	-
TOTAL SOURCES	2,193,094	2,274,707	1,166,383	1,222,525
USES				
Salaries and Wages	1,054,806	966,114	1,069,121	1,213,432
Employee Fringe	323,816	274,637	327,197	347,234
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,560,666
Professional Services	5,700.00	5,919.00	5,850.00	5,850.00
Services and Supplies	525,703.08	408,880.55	612,845.00	623,425.00
Insurance	50,793.24	54,123.84	57,900.00	60,900.00
Utilities	131,312	108,567	145,640	124,120
Cost of Goods Sold	24,574	13,225	51,380	53,965
Central Services Cost	124,000	106,944	130,539	137,597
Capital Improvements	0	0	1,009,933	421,000
Debt Service	0	-15	2,229	2,254
Transfers Out	247,041	0	0	0
TOTAL USES	2,487,745	1,938,396	3,412,634	2,989,777
SOURCES(USES)	-294,651	336,310	-2,246,251	-1,767,252

Fund 350 - Recreation

Row Labels	Account Description	Youth	Senior	Adult	Recreation		Aquatics	Fitness	Kid Zone	Marketing	Admin	48 Total	Grand Total	
		Programs	Programs	Programs	Center	Programs	Programs	Programs	Programs	Programs	Programs			
Column Labels		46	48	48	48	48	48	48	48	48	48	48	48	
46		811	820	831	46 Total	48	840	850	860	890	980	990	48 Total	Grand Total
Revenue														
Charges for Services	Admissions & Fees		(31,500)		(31,500)		(845,250)						(845,250)	(876,750)
	Admissions & Fees - Non-Resident													
	Program Registration	(82,690)	(21,000)	(44,415)	(148,105)			(31,500)	(5,180)				(36,680)	(184,785)
	Program Registration - Non-Resident	-	-	-	-			-	-				-	-
	Rental Income - Non-Resident													
	Sponsorships	(3,675)			(3,675)				(1,260)				(1,260)	(4,935)
	Parcel Owner Allowances													
	Scholarship Allowances													
	Employee Allowances						1,375						1,375	1,375
	Merchandise Sales						(27,120)						(27,120)	(27,120)
	Personal Services							(31,500)	(39,900)				(71,400)	(71,400)
	Personal Services Contract						(8,400)						(8,400)	(8,400)
	Service & User Fees						(8,980)			(1,890)			(10,870)	(10,870)
	Food Sales						(20,375)						(20,375)	(20,375)
Facility Fee Total		-	-		-							-	-	-
Invest Inc.	Investment Earnings											(1,020)	(1,020)	(1,020)
Metrics Revenue Type Total														
Other Source	Funded Cap Res - Established													
Other Source Total														
Operating Grants	Operating Grants - County		(17,000)		(17,000)									(17,000)
Operating Grants Total			(17,000)		(17,000)									(17,000)
Transfers	In													
Transfers Total														
Wages	Regular Earnings	133,536	182,372	29,212	345,120		234,296	322,267	138,655	39,914	35,278	11,109	781,519	1,126,639
Benefits	Taxes	11,776	14,528	2,294	28,598		19,060	26,634	13,146	3,162	2,819	1,233	66,054	94,652
	Retirement Fringe Ben	17,025	15,137	3,213	35,375		32,929	16,694	5,556	942	4,435	1,681	62,237	97,612
	Medical Fringe Ben	23,479	11,041	2,877	37,398		25,995	19,035	3,879	455	5,705	2,204	57,274	94,671
	Dental Fringe Ben	1,735	758	203	2,696		1,784	1,264	271	31	409	142	3,900	6,596
	Vision Fringe Ben	205	99	26	329		232	152	35	4	50	17	491	820
	Life Ins Fringe Ben	179	167	36	382		348	195	63	12	36	24	678	1,060
	Disability Fringe Ben	485	421	95	1,001		947	481	154	25	121	54	1,782	2,783
	Unemployment Fringe Ben	2,316	2,562	453	5,331		3,737	5,223	2,580	619	582	245	12,986	18,317
	Work Comp Fringe Ben	3,752	4,177	723	8,652		6,262	8,595	4,277	1,023	964	949	22,070	30,722
Benefits Total		60,951	48,890	9,920	119,762		91,294	78,272	29,961	6,273	15,122	6,549	227,472	347,234
Professional Services	Audit												5,850	5,850
Professional Services Total													5,850	5,850
Services & Supplies	Advertising - Paid										1,050		1,050	1,050
	Banking Fees & Processing											28,845	28,845	28,845
	Computer & IT Small Equip						1,050						1,050	1,050
	Computer License & Fees											80	80	80
	Computer Supplies											2,100	2,100	2,100
	Contractual Services						60	120	95	300		10,800	11,375	11,375
	Dues & Subscriptions	125	55		180		2,210	465	-			605	3,280	3,460
	Employee Recruit & Retain	105	210		315		1,050	865	530			3,465	5,910	6,225

Row Labels	Account Description	Youth Programs		Senior Programs	Adult Programs	Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Marketing	Admin	Column Labels			48 Total	Grand Total
		810	811	820	831	46 Total	820	840	850	860	890	980	990			
		46	46	46	46	46	48	48	48	48	48	48	48			
Revenue																
Charges for Services	Admissions & Fees			(31,500)		(31,500)		(845,250)							(845,250)	(876,750)
	Program Registration		(82,690)	(21,000)	(44,415)	(148,105)			(31,500)	(5,180)					(36,680)	(184,785)
	Rental Income							(3,150)							(3,150)	(3,150)
	Sponsorships		(3,675)			(3,675)				(1,260)					(1,260)	(4,935)
	Employee Allowances							1,375							1,375	1,375
	Promotional Discounts							1,905							1,905	1,905
	Merchandise Sales							(27,120)							(27,120)	(27,120)
	Personal Services								(31,500)	(39,900)					(71,400)	(71,400)
	Personal Services Contract							(8,400)							(8,400)	(8,400)
	Service & User Fees							(8,980)			(1,890)				(10,870)	(10,870)
	Food Sales							(20,375)							(20,375)	(20,375)
Charges for Services Total			(86,365)	(52,500)	(44,415)	(183,280)		(909,995)	(63,000)	(46,340)	(1,890)				(1,021,225)	(1,204,505)
Invest Inc.	Investment Earnings												(1,020)		(1,020)	(1,020)
Invest Inc. Total													(1,020)		(1,020)	(1,020)
Operating Grants	Operating Grants - County			(17,000)		(17,000)										(17,000)
Operating Grants Total				(17,000)		(17,000)										(17,000)
Revenue Total			(86,365)	(69,500)	(44,415)	(200,280)		(909,995)	(63,000)	(46,340)	(1,890)		(1,020)		(1,022,245)	(1,222,525)
Expense																
Wages	Regular Earnings		133,536	182,372	29,212	345,120		234,296	322,267	138,655	39,914	35,278	11,109		781,519	1,126,639
	Other Earnings		16,498	3,936		20,434		7,193	21,387	31,835	1,175	202	4,567		66,359	86,793
Wages Total			150,034	186,308	29,212	365,554		241,489	343,654	170,490	41,089	35,480	15,676		847,878	1,213,432
Benefits	Taxes		11,776	14,528	2,294	28,598		19,060	26,634	13,146	3,162	2,819	1,233		66,054	94,652
	Retirement Fringe Ben		17,025	15,137	3,213	35,375		32,929	16,694	5,556	942	4,435	1,681		62,237	97,612
	Medical Fringe Ben		23,479	11,041	2,877	37,398		25,995	19,035	3,879	455	5,705	2,204		57,274	94,671
	Dental Fringe Ben		1,735	758	203	2,696		1,784	1,264	271	31	409	142		3,900	6,596
	Vision Fringe Ben		205	99	26	329		232	152	35	4	50	17		491	820
	Life Ins Fringe Ben		179	167	36	382		348	195	63	12	36	24		678	1,060
	Disability Fringe Ben		485	421	95	1,001		947	481	154	25	121	54		1,782	2,783
	Unemployment Fringe Ben		2,316	2,562	453	5,331		3,737	5,223	2,580	619	582	245		12,986	18,317
	Work Comp Fringe Ben		3,752	4,177	723	8,652		6,262	8,595	4,277	1,023	964	949		22,070	30,722
Benefits Total			60,951	48,890	9,920	119,762		91,294	78,272	29,961	6,273	15,122	6,549		227,472	347,234
Professional Services	Audit												5,850		5,850	5,850
Professional Services Total													5,850		5,850	5,850
Services & Supplies	Advertising - Paid											1,050			1,050	1,050
	Banking Fees & Processing												28,845		28,845	28,845
	Computer & IT Small Equip							1,050							1,050	1,050
	Computer License & Fees											80			80	80
	Computer Supplies											2,100			2,100	2,100
	Contractual Services							60	120	95	300	10,800			11,375	11,375
	Dues & Subscriptions		125	55		180		2,210	465			605			3,280	3,460
	Employee Recruit & Retain		105	210		315		1,050	865	530		3,465			5,910	6,225
	Operating		11,870	10,815	4,460	27,145		56,705	19,065	7,615	1,355	11,465	13,380		109,585	136,730
	Fuel			4,155		4,155							7,560		7,560	11,715
	Chemical								16,345						16,345	16,345
	Uniforms			420		420		1,575	4,305	1,050	690		4,205		11,825	12,245
	Small Equipment									3,050					3,050	3,050

Fund 350 - Recreation

Row Labels	Account Description	Youth Programs		Senior Programs	Adult Programs	Recreation Center	Aquatics Programs	Fitness Programs	Kid Zone	Marketing	Admin	Column Labels			48 Total	Grand Total		
		810	811	820	831	46 Total	48	840	850	860	890	980	990	46				
		810	811	820	831	46 Total	48	840	850	860	890	980	990	46			47	48
Services & Supplies	Permits & Fees							2,050	685						2,735	2,735		
	Postage							485				960			1,445	1,445		
	Printing & Publishing				110		110									110		
	Rental & Lease			16,260			16,260									16,260		
	Repairs & Maintenance											7,500			7,500	7,500		
	R & M General							61,425							61,425	61,425		
	R&M Preventative							420							420	420		
	Snow Removal							11,025							11,025	11,025		
	Janitorial							80,885				4,725			85,610	85,610		
	Fleet Maintenance Services		1,025	9,360			10,385	10,320				6,780			17,100	27,485		
	ENGINEERING Services											6,300			6,300	6,300		
	BLDGS Maintenance Services								150,860						150,860	150,860		
	Security							5,160							5,160	5,160		
	Training & Education				500		500	2,000	2,800	3,200			3,620		11,620	12,120		
	Travel & Conferences		400				400						300		300	700		
Services & Supplies Total			13,525	41,885	4,460		59,870	10,320	376,960	44,650	15,540	2,345	12,515	101,225	563,555	623,425		
Insurance	General Liability								60,900						60,900	60,900		
Insurance Total									60,900						60,900	60,900		
Utilities	Electricity								45,025				5,000		50,025	50,025		
	Heating								28,600				3,180		31,780	31,780		
	Water & Sewer								20,725						20,725	20,725		
	Trash								6,665				745		7,410	7,410		
	Internet												3,600		3,600	3,600		
	Cable TV								4,755				900		5,655	5,655		
	Telephone	35	5	840			880	10	1,335				2,700		4,045	4,925		
Utilities Total		35	5	840			880	105,780	1,335				16,125		123,240	124,120		
Cost of Goods Sold	Food								13,755						13,755	13,755		
	Merchandise for resale								17,745						17,745	17,745		
	Personal Services Contracts				10,840		10,840		11,625						11,625	22,465		
Cost of Goods Sold Total					10,840		10,840		43,125						43,125	53,965		
Central Services Cost	Central Services Cost Allocation												137,597		137,597	137,597		
Central Services Cost Total													137,597		137,597	137,597		
Capital Expend.	Capital Improvements												421,000		421,000	421,000		
Capital Expend. Total													421,000		421,000	421,000		
Debt Service	Principal								2,229						2,229	2,229		
	Interest								25						25	25		
Debt Service Total									2,254						2,254	2,254		
Expense Total		35	224,515	277,923	54,432		556,906	10,320	921,802	467,911	215,991	49,707	63,117	704,022	2,432,871	2,989,777		
Grand Total		35	138,150	208,423	10,017		356,626	10,320	11,807	404,911	169,651	47,817	63,117	703,002	1,410,626	1,767,252		

Baseline Budgets – CS ADMIN (360)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	-	(123,602)	(262,000)	(275,075)
Facility Fees	-	1,009,230	820,300	4,923,830
TOTAL OPERATING INCOME	-	885,628	558,300	4,648,755
OPERATING EXPENSE				
Salaries and Wages	-	158,671	173,588	208,931
Employee Fringe	-	50,263	63,879	72,903
Total Personnel Cost	-	208,934	237,467	281,834
Professional Services	-	925	-	-
Services and Supplies	-	39,966	132,418	51,945
Utilities	-	7,706	8,604	5,945
Central Services Cost	-	20,025	17,956	18,746
Defensible Space	-	100,000	100,000	100,000
Depreciation	0.00	35,415.36	45,500.00	24,408.00
TOTAL OPERATING EXPENSE	0.00	412,971.61	541,945.01	482,877.99
NET INCOME (EXPENSE)	0	472,656	16,355	4,165,877
NON OPERATING INCOME				
Investment Earnings	0	2,748	15,000	25,872
Proceeds from Capital Asset Dispositions	0	0	0	0
TOTAL NON OPERATING INCOME	0	2,748	15,000	25,872
NON OPERATING EXPENSE				
INCOME(EXPENSE) BEFORE TRANSFERS	0	475,405	31,355	4,191,749
TRANSFERS				
Transfers Out	0	0	386,629	0
TOTAL TRANSFERS	0	0	-386,629	0
CHANGE IN NET POSITION	0	475,405	-355,274	4,191,749

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	(590,712)	(123,602)	(262,000)	(275,075)
Facility Fees	4,766,677	1,009,230	820,300	4,923,830
Investment Earnings	77,113	2,748	15,000	25,872
Proceeds from Capital Asset Dispositions	8,297	-	-	-
Transfers In	241,875	-	-	-
TOTAL SOURCES	4,503,250	888,376	573,300	4,674,627
USES				
Salaries and Wages	141,275	158,671	173,588	208,931
Employee Fringe	50,197	50,263	63,879	72,903
Total Personnel Cost	191,472	208,934	237,467	281,834
Professional Services	212,044	925	-	-
Services and Supplies	42,585.55	39,966.23	132,418.00	51,945.00
Utilities	8,821.40	7,706.14	8,604.00	5,945.00
Central Services Cost	19,800.00	20,025.00	17,956.00	18,746.00
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	0	0	0	0
Transfers Out	-261,502	0	386,629	0
TOTAL USES	311,097	377,556	883,074	458,470
SOURCES(USES)	4,192,152	510,820	-309,774	4,216,157

Fund 360 - Other Recreation

		Admin	
		Column Labels	
		49	Grand Total
Row Labels	Account Description	990	
Revenue			
Charges for Services	Punch Cards Utilized	311,850	311,850
	Service & User Fees	(36,775)	(36,775)
Charges for Services Total		275,075	275,075
Facility Fee	Facility Fees	(4,923,830)	(4,923,830)
Facility Fee Total		(4,923,830)	(4,923,830)
Invest Inc.	Investment Earnings	(25,872)	(25,872)
Invest Inc. Total		(25,872)	(25,872)
Revenue Total		(4,674,627)	(4,674,627)
Expense			
Wages	Regular Earnings	207,788	207,788
	Other Earnings	1,143	1,143
Wages Total		208,931	208,931
Benefits	Taxes	16,405	16,405
	Retirement Fringe Ben	24,762	24,762
	Medical Fringe Ben	20,391	20,391
	Dental Fringe Ben	1,408	1,408
	Vision Fringe Ben	181	181
	Life Ins Fringe Ben	264	264
	Disability Fringe Ben	709	709
	Unemployment Fringe Ben	3,227	3,227
	Work Comp Fringe Ben	5,555	5,555
Benefits Total		72,903	72,903
Services & Supplies	Computer License & Fees	25,275	25,275
	Contractual Services	5,640	5,640
	Employee Recruit & Retain	3,180	3,180
	Office Supplies	1,050	1,050
	Operating	2,100	2,100
	Printing & Publishing	14,700	14,700

Services & Supplies Total		51,945	51,945
Utilities	Telephone	5,945	5,945
Utilities Total		5,945	5,945
Central Services Cost	Central Services Allocation Cs	18,746	18,746
Central Services Cost Total		18,746	18,746
Defensible Space	Defensible Space Costs	100,000	100,000
Defensible Space Total		100,000	100,000
Expense Total		458,470	458,470
Grand Total		(4,216,157)	(4,216,157)

Baseline Budgets – PARKS (370)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	32,505	22,350	60,615	69,380
Facility Fees	728,925	734,600	-	-
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800
Interfund Services	76,558	74,758	84,926	89,165
TOTAL OPERATING INCOME	873,232	848,529	175,441	188,445
OPERATING EXPENSE				
Salaries and Wages	301,629	317,963	365,679	389,819
Employee Fringe	64,421	76,041	89,419	95,581
Total Personnel Cost	366,050	394,003	455,098	485,400
Professional Services	78,356	1,184	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865
Insurance	12,060.12	12,892.20	13,800.00	14,500.00
Utilities	103,248.54	96,226.11	96,360.00	112,960.00
Central Services Cost	42,300.00	41,667.00	51,848.00	62,653.00
Depreciation	221,830	251,625	416,200	267,048
TOTAL OPERATING EXPENSE	1,156,175	1,009,803	1,445,129	1,412,596
NET INCOME (EXPENSE)	-282,942	-161,274	-1,269,688	-1,224,151
NON OPERATING INCOME				
Investment Earnings	0	0	0	-180
Capital Grants	0	0	80,000	80,000
Proceeds from Capital Asset Dispositions	453	23,663	0	0
TOTAL NON OPERATING INCOME	453	23,663	80,000	79,820
NON OPERATING EXPENSE				
Debt Service Interest	0	-20	99	33
TOTAL NON OPERATING EXPENSE	0	-20	99	33
INCOME(EXPENSE) BEFORE TRANSFERS	-282,490	-137,592	-1,189,787	-1,144,364
TRANSFERS				
Transfers In	0.00	0.00	2,972.00	0.00
Transfers Out	1,947,781.01	0.00	0.00	0.00
TOTAL TRANSFERS	-1,947,781.01	0.00	2,972.00	0.00
CHANGE IN NET POSITION	-2,230,270.92	-137,591.77	-1,186,815.12	-1,144,363.93

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	32,505	22,350	60,615	69,380
Facility Fees	728,925	734,600	-	-
Rents	-	-	12,100	12,100
Intergovernmental - Operating Grants	35,244	16,821	17,800	17,800
Interfund Services	76,558	74,758	84,926	89,165
Investment Earnings	-	-	-	(180)
Capital Grants	-	-	80,000	80,000
Proceeds from Capital Asset Dispositions	453	23,663	-	-
Transfers In	-	-	2,972	-
TOTAL SOURCES	873,685	872,192	258,413	268,265
USES				
Salaries and Wages	301,629	317,963	365,679	389,819
Employee Fringe	64,420.54	76,040.71	89,419.12	95,580.93
Total Personnel Cost	366,049.74	394,003.26	455,098.12	485,399.93
Professional Services	78,356	1,184	1,170	1,170
Services and Supplies	332,330	212,206	410,653	468,865
Insurance	12,060	12,892	13,800	14,500
Utilities	103,249	96,226	96,360	112,960
Central Services Cost	42,300	41,667	51,848	62,653
Capital Improvements	0	0	273,000	254,500
Debt Service	0	-20	2,972	3,005
Transfers Out	1,947,781	0	0	0
TOTAL USES	2,882,126	758,159	1,304,901	1,403,053
SOURCES(USES)	-2,008,441	114,033	-1,046,488	-1,134,788

Fund 370 - Parks

Row Labels	Account Description	Admin	Grand Total
		Column Labels	
		43	
		780	
Revenue			
Charges for Services	Rental Income	(69,380)	(69,380)
Charges for Services Total		(69,380)	(69,380)
Interfund	Interfund Services Operations	(89,165)	(89,165)
Interfund Total		(89,165)	(89,165)
Invest Inc.	Investment Earnings	180	180
Invest Inc. Total		180	180
Capital Grants	Capital Grants	(80,000)	(80,000)
Capital Grants Total		(80,000)	(80,000)
Operating Grants	Intergovernmental	(17,800)	(17,800)
Operating Grants Total		(17,800)	(17,800)
Misc. Rev.	Operating Contributions	(12,100)	(12,100)
Misc. Rev. Total		(12,100)	(12,100)
Revenue Total		(268,265)	(268,265)
Expense			
Wages	Regular Earnings	380,528	380,528
	Other Earnings	9,291	9,291
Wages Total		389,819	389,819
Benefits	Taxes	30,254	30,254
	Retirement Fringe Ben	23,639	23,639
	Medical Fringe Ben	23,466	23,466
	Dental Fringe Ben	1,441	1,441
	Vision Fringe Ben	168	168
	Life Ins Fringe Ben	251	251
	Disability Fringe Ben	687	687
	Unemployment Fringe Ben	5,931	5,931
	Work Comp Fringe Ben	9,744	9,744
Benefits Total		95,581	95,581
Professional Services	Audit	1,170	1,170
Professional Services Total		1,170	1,170
Services & Supplies	Computer License & Fees	2,385	2,385
	Contractual Services	15,045	15,045
	Dues & Subscriptions	1,010	1,010
	Employee Recruit & Retain	1,160	1,160
	Operating	74,305	74,305
	Fuel	13,970	13,970
	Uniforms	5,255	5,255

Fund 370 - Parks

Row Labels	Account Description	Admin	Grand Total
		Column Labels	
		43	
		780	
Services & Supplies	Small Equipment	4,360	4,360
	Permits & Fees	460	460
	Rental & Lease	8,050	8,050
	Repairs & Maintenance	141,000	141,000
	R& M General	45,825	45,825
	R&M Preventative	4,200	4,200
	Snow Removal	2,730	2,730
	Fleet Maintenance Services	63,960	63,960
	BLDGS Maintenance Services	65,030	65,030
	Security	17,070	17,070
	Training & Education	3,050	3,050
Services & Supplies Total		468,865	468,865
Insurance	General Liability	14,500	14,500
Insurance Total		14,500	14,500
Utilities	Electricity	12,530	12,530
	Heating	2,465	2,465
	Water & Sewer	49,355	49,355
	Trash	33,280	33,280
	Telephone	15,330	15,330
Utilities Total		112,960	112,960
Central Services Cost	Central Services Cost Allocation	62,653	62,653
Central Services Cost Total		62,653	62,653
Capital Expend.	Capital Improvements	254,500	254,500
Capital Expend. Total		254,500	254,500
Debt Service	Principal	2,972	2,972
	Interest	33	33
Debt Service Total		3,005	3,005
Expense Total		1,403,053	1,403,053
Grand Total		1,134,788	1,134,788

Baseline Budgets – TENNIS (380)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	133,786	156,631	181,048	190,105
Facility Fees	114,662	115,555	-	-
TOTAL OPERATING INCOME	248,449	272,186	181,048	190,105
OPERATING EXPENSE				
Salaries and Wages	128,410	129,469	115,464	128,304
Employee Fringe	24,118	22,018	24,203	26,224
Total Personnel Cost	152,528	151,487	139,667	154,528
Professional Services	570	593	585	585
Services and Supplies	66,982	68,485	85,925	87,670
Insurance	3,202	3,426	3,700	3,900
Utilities	7,682	8,832	9,610	11,670
Cost of Goods Sold	10,278	6,223	10,435	10,960
Central Services Cost	12,700.00	10,014.00	13,681.00	15,186.00
Depreciation	28,462.55	32,337.08	61,700.00	70,608.00
TOTAL OPERATING EXPENSE	282,404.37	281,397.22	325,302.48	355,107.40
NET INCOME (EXPENSE)	-33,956	-9,211	-144,254	-165,002
NON OPERATING INCOME				
Investment Earnings	0	0	0	-2,352
Proceeds from Capital Asset Dispositions	0	-3,639	0	0
TOTAL NON OPERATING INCOME	0	-3,639	0	-2,352
NON OPERATING EXPENSE				
Debt Service Interest	0	-195	44	14
TOTAL NON OPERATING EXPENSE	0	-195	44	14
INCOME(EXPENSE) BEFORE TRANSFERS	-33,956	-12,656	-144,298	-167,368
TRANSFERS				
Transfers In	0	0	1,291	0
Transfers Out	235,067	0	0	0
TOTAL TRANSFERS	-235,067	0	1,291	0
CHANGE IN NET POSITION	-269,023.06	-12,655.55	-143,007.48	-167,368.40

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	133,786	156,631	181,048	190,105
Facility Fees	114,662	115,555	-	-
Investment Earnings	-	-	-	(2,352)
Proceeds from Capital Asset Dispositions	-	(3,639)	-	-
Transfers In	-	-	1,291	-
TOTAL SOURCES	248,449	268,547	182,339	187,753
OPERATING USES				
Salaries and Wages	128,410	129,469	115,464	128,304
Employee Fringe	24,118	22,018	24,203	26,224
Total Personnel Cost	152,528	151,487	139,667	154,528
Professional Services	570	593	585	585
Services and Supplies	66,981.74	68,484.81	85,925.00	87,670.00
Insurance	3,202.32	3,426.30	3,700.00	3,900.00
Utilities	7,681.72	8,832.46	9,610.00	11,670.00
Cost of Goods Sold	10,278	6,223	10,435	10,960
Central Services Cost	12,700	10,014	13,681	15,186
Capital Improvements	0	0	0	0
Debt Service	0	-195	1,291	1,304
Transfers Out	235,067	0	0	0
TOTAL USES	489,009	248,866	264,893	285,803
SOURCES(USES)	-240,561	19,682	-82,554	-98,050

Fund		380 Tennis	
Row Labels	Account Description	Services	Marketing
		Column	
		Labels	
		45	Grand Total
		880	980
Revenue			
Charges for Services	Passes	(63,025)	(63,025)
	Admissions & Fees	(12,885)	(12,885)
	Program Registration	(26,145)	(26,145)
	Sponsorships	(1,575)	(1,575)
	Employee Allowances	(425)	(425)
	Promotional Discounts	3,890	3,890
	Merchandise Sales	(14,925)	(14,925)
	Personal Services	(63,920)	(63,920)
	Beer Sales	(8,845)	(8,845)
	Wine Sales	(1,500)	(1,500)
	Liquor Sales	(750)	(750)
Charges for Services Total		(190,105)	(190,105)
Invest Inc.	Investment Earnings	2,352	2,352
Invest Inc. Total		2,352	2,352
Revenue Total		(187,753)	(187,753)
Expense			
Wages	Regular Earnings	98,756	98,756
	Other Earnings	29,548	29,548
Wages Total		128,304	128,304
Benefits	Taxes	9,898	9,898
	Retirement Fringe Ben	5,289	5,289
	Medical Fringe Ben	5,276	5,276
	Dental Fringe Ben	375	375
	Vision Fringe Ben	46	46
	Life Ins Fringe Ben	42	42
	Disability Fringe Ben	162	162
	Unemployment Fringe Ben	1,943	1,943
	Work Comp Fringe Ben	3,193	3,193
Benefits Total		26,224	26,224
Professional Services	Audit	585	585
Professional Services Total		585	585
Services & Supplies	Advertising - Paid		1,050
	Computer License & Fees	30	30
	Contractual Services	120	120
	Dues & Subscriptions	530	530
	Employee Recruit & Retain	525	525

Fund		380 Tennis		Services	Marketing	
				Column		
				Labels		
				45		Grand Total
Row Labels	Account Description	880	980			
Services & Supplies	Operating	26,835	4,100			30,935
	Uniforms	630				630
	Permits & Fees	395				395
	Postage	100				100
	Repairs & Maintenance	5,000				5,000
	R& M General	16,185				16,185
	BLDGS Maintenance Services	30,670				30,670
	Security	1,100				1,100
	Training & Education	400				400
Services & Supplies Total		82,520	5,150			87,670
Insurance	General Liability	3,900				3,900
Insurance Total		3,900				3,900
Utilities	Electricity	2,625				2,625
	Water & Sewer	7,245				7,245
	Cable TV	810				810
	Telephone	990				990
Utilities Total		11,670				11,670
Cost of Goods Sold	Beer	2,215				2,215
	Wine	600				600
	Liquor	155				155
	Merchandise for resale	7,465				7,465
	Personal Services Contracts	525				525
Cost of Goods Sold Total		10,960				10,960
Central Services Cost	Central Services Cost Allocation	15,186				15,186
Central Services Cost Total		15,186				15,186
Debt Service	Principal	1,290				1,290
	Interest	14				14
Debt Service Total		1,304				1,304
Expense Total		280,653	5,150			285,803
Grand Total		92,900	5,150			98,050

Baseline Budgets – BEACHES (390)

Statement of Income, Expenses and Changes in Net
Position

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735
OPERATING EXPENSE				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,541	362,416	847,156	792,530
Insurance	29,533	36,760	39,300	41,300
Utilities	131,362	119,172	139,064	121,645
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500.00	96,338.00	118,680.00	139,628.00
Depreciation	236,888.90	216,533.74	249,000.00	184,260.00
TOTAL OPERATING EXPENSE	2,028,137.90	1,916,955.01	2,626,833.77	2,697,946.80
NET INCOME (EXPENSE)	558,261	-428,576	3,534,306	-366,212
NON OPERATING INCOME				
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	0	-43,609	0	0
TOTAL NON OPERATING INCOME	28,422	-42,974	5,625	11,400
NON OPERATING EXPENSE				
Debt Service Interest	0	-42	210	70
TOTAL NON OPERATING EXPENSE	0	-42	210	70
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	-471,509	3,539,721	-354,882
TRANSFERS				
Transfers In	13,125	0	0	0
Transfers Out	88,299	0	0	0
TOTAL TRANSFERS	-75,174	0	0	0
CHANGE IN NET POSITION	511,510.01	-471,508.57	3,539,721.23	-354,881.80

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

Prior Fiscal Year - Current Fiscal Year - Proposed

For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Charges for Services	1,619,582	839,405	892,500	937,095
Facility Fees	966,817	648,974	5,268,640	1,394,640
Investment Earnings	28,422	635	5,625	11,400
Proceeds from Capital Asset Dispositions	-	(43,609)	-	-
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,445,405	6,166,765	2,343,135
USES				
Salaries and Wages	801,253	800,752	885,579	1,047,117
Employee Fringe	185,239	198,994	229,705	248,092
Total Personnel Cost	986,492	999,746	1,115,284	1,295,209
Professional Services	5,700	5,329	17,850	17,850
Services and Supplies	432,540.81	362,415.91	639,715.50	792,530.00
Insurance	29,532.52	36,760.08	39,300.00	41,300.00
Utilities	131,362.10	119,171.80	139,064.00	121,645.00
Cost of Goods Sold	95,122	80,661	100,500	105,525
Central Services Cost	110,500	96,338	118,680	139,628
Capital Improvements	0	0	3,419,060	182,500
Debt Service	0	-42	6,296	6,365
Transfers Out	88,299	0	0	0
TOTAL USES	1,879,548	1,700,380	5,595,750	2,702,552
SOURCES(USES)	748,399	-254,975	571,015	-359,417

Fund		390 - Beach								
		IB F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	
		Column								
		Labels								
		38	39							Grand Total
Row Labels	Account Description	530	530	710	750	760	780	850	990	
Revenue										
Charges for Services										
	Admissions & Fees									(952,350) (952,350)
	Program Registration							(27,300)		(27,300)
	Rental Income								(184,485)	(184,485)
	Concessions				(16,280)	(33,060)				(49,340)
	Parcel Owner Allowances	320	320							640
	Employee Allowances	2,945	2,945							5,890
	Punch Cards Utilized								633,150	633,150
	Food Sales	(181,650)	(181,650)							(363,300)
	Charges for Services Total	(178,385)	(178,385)		(16,280)	(33,060)		(27,300)	(503,685)	(937,095)
	Facility Fee								(1,394,640)	(1,394,640)
	Facility Fee Total								(1,394,640)	(1,394,640)
	Invest Inc.								(11,400)	(11,400)
	Invest Inc. Total								(11,400)	(11,400)
	Metrics Revenue Type								(191,849)	(191,849)
	Visits									191,849
	METRIC CONTRA CLEARING									191,849
	Metrics Revenue Type Total									-
	Revenue Total	(178,385)	(178,385)		(16,280)	(33,060)		(27,300)	(1,909,725)	(2,343,135)
Expense										
	Wages									
	Regular Earnings	53,701	52,426	246,129			372,595	284,330	17,506	1,026,687
	Other Earnings	1,495	1,458	3,537			8,824	5,116		20,430
	Wages Total	55,196	53,884	249,666			381,419	289,446	17,506	1,047,117
	Benefits									
	Taxes	4,246	4,149	19,178			29,649	22,476	1,384	81,082
	Retirement Fringe Ben			4,022			27,069	18,912	2,755	52,758
	Retirement Fringe Benefits	1,554	1,554							3,108
	Medical Fringe Ben			6,396			25,594	20,765	3,315	56,070
	Medical Fringe Benefits	2,869	2,869							5,739
	Dental Fringe Ben			444			1,562	1,380	224	3,610
	Dental Fringe Benefits	143	143							287
	Vision Fringe Ben			57			183	168	27	435
	Vision Fringe Benefits	16	16							33
	Life Ins Fringe Ben			48			279	219	30	576
	Life Ins Fringe Benefits	18	18							36
	Disability Fringe Ben			109			777	545	87	1,518
	Disability Fringe Benefits	42	42							84
	Unemployment Fringe Ben			3,758			5,825	4,412	276	14,271
	Unemployment fringe Benefits	829	810							1,639
	Work Comp Fringe Ben			6,233			9,538	7,237	1,103	24,111
	Work comp Fringe Benefits	1,384	1,351							2,735
	Benefits Total	11,102	10,953	40,246			100,476	76,114	9,201	248,092
	Professional Services									
	Legal								12,000	12,000
	Audit								5,850	5,850
	Professional Services Total								17,850	17,850
	Services & Supplies									
	Banking Fees & Processing	3,000	3,370						22,915	29,285
	Computer & IT Small Equip			1,575						1,575
	Computer License & Fees						1,755		1,260	3,015
	Contractual Services						9,740		47,375	57,115
	Dues & Subscriptions						805			805

Fund 390 - Beach

Row Labels	Account Description	IB F&B		Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	Grand Total
		Column	Column							
		38	39	710	750	760	780	850	990	
Services & Supplies	Employee Recruit & Retain			690			1,160	630		2,480
	Employee Recruitment & Retention	630	630							1,260
	Office Supplies	525	525					3,160		4,210
	Operating	12,285	12,180	4,945			51,470	64,870	5,250	151,000
	Fuel						10,090		660	10,750
	Chemical	945	945					8,295		10,185
	Uniforms	525	525	3,150			5,255	3,150		12,605
	Small Equipment	1,575	1,575				4,255	735	22,050	30,190
	Permits & Fees	1,160	1,160		965	940		2,305	55	6,585
	Rental & Lease						29,365		17,820	47,185
	Repairs & Maintenance								166,500	166,500
	R& M General			570			31,725		2,100	34,395
	R&M General	110	110							220
	R&M Preventative						2,760			2,760
	Snow Removal						7,140			7,140
	Fleet Maintenance Services						64,080		5,460	69,540
	ENGINEERING Services								6,300	6,300
	BLDGS Maintenance Services	16,265	15,615						97,695	129,575
	Security	320	420						1,380	2,120
	Training & Education			725			1,960	1,500		4,185
	Travel & Conferences			1,550						1,550
Services & Supplies Total		37,340	37,055	13,205	965	940	221,560	81,485	399,980	792,530
Insurance	General Liability								41,300	41,300
Insurance Total									41,300	41,300
Utilities	Electricity	600	600						13,100	14,300
	Heating	800	2,580						2,565	5,945
	Water & Sewer								43,550	43,550
	Trash						39,395			39,395
	Telephone						12,495	80	5,880	18,455
Utilities Total		1,400	3,180				51,890	80	65,095	121,645
Cost of Goods Sold	Food	51,660	53,865							105,525
Cost of Goods Sold Total		51,660	53,865							105,525
Central Services Cost	Central Services Allocation Cs								139,628	139,628
Central Services Cost Total									139,628	139,628
Capital Expend.	Capital Improvements								182,500	182,500
Capital Expend. Total									182,500	182,500
Debt Service	Principal								6,295	6,295
	Interest								70	70
Debt Service Total									6,365	6,365
Expense Total		156,698	158,937	303,117	965	940	755,345	447,125	879,425	2,702,552
Grand Total		(21,687)	(19,448)	303,117	(15,315)	(32,120)	755,345	419,825	(1,030,300)	359,417

Baseline Budgets – INTERNAL SERVICES (400)

Fleet / Engineering / Buildings

Sources and Uses

Budget Detail

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	2,623,819	2,417,505	3,218,226	3,288,331
Investment Earnings	-	-	-	(456)
Transfers In	-	-	-	-
TOTAL SOURCES	2,623,819	2,417,505	3,218,226	3,287,875
USES				
Salaries and Wages	1,328,058	1,187,709	1,467,833	1,654,213
Employee Fringe	648,617	601,345	767,855	830,948
Total Personnel Cost	1,976,675	1,789,053	2,235,688	2,485,161
Professional Services	-	-	9,000	9,000
Services and Supplies	763,514	726,776	902,212	882,625
Insurance	13,687	14,809	15,800	16,600
Utilities	11,442.05	9,975.71	11,520.00	10,330.00
Cost of Goods Sold	0.00	0.00	0.00	0.00
Capital Improvements	0.00	0.00	0.00	30,000.00
TOTAL USES	2,765,318	2,540,614	3,174,220	3,433,716
SOURCES(USES)	-141,498	-123,109	44,006	-145,841

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710
Investment Earnings	-	-	-	108
TOTAL SOURCES	1,111,184	1,050,540	1,244,526	1,306,818
USES				
Salaries and Wages	503,181	478,698	560,523	638,218
Employee Fringe	276,552	256,695	317,959	337,435
Total Personnel Cost	779,733	735,393	878,482	975,653
Services and Supplies	379,712	324,442	376,441	395,105
Insurance	4,727	5,227	5,600	5,900
Utilities	1,721	1,494	1,680	1,665
Cost of Goods Sold	-	-	-	-
Capital Improvements	0.00	0.00	0.00	30,000.00
TOTAL USES	1,165,892.65	1,066,556.53	1,262,202.65	1,408,323.35
SOURCES(USES)	-54,709	-16,016	-17,677	-101,505

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	639,450	580,920	949,500	996,975
Investment Earnings	-	-	-	216
TOTAL SOURCES	639,450	580,920	949,500	997,191
USES				
Salaries and Wages	420,556	395,544	586,275	678,146
Employee Fringe	179,328	178,942	276,070	310,180
Total Personnel Cost	599,884	574,486	862,345	988,326
Professional Services	-	-	9,000	9,000
Services and Supplies	29,777	29,774	56,543	58,865
Insurance	3,693	3,949	4,200	4,400
Utilities	2,529	3,101	3,120	3,210
TOTAL USES	635,882.80	611,309.39	935,208.07	1,063,800.57
SOURCES(USES)	3,567.20	-30,389.39	14,291.93	-66,609.57

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

Prior Fiscal Year - Current Fiscal Year - Proposed
For fiscal year 2022, 07/01/2021 - 06/30/2022

	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES				
Interfund Services	873,186	786,045	1,024,200	984,646
Investment Earnings	-	-	-	(780)
Transfers In	-	-	-	-
TOTAL SOURCES	873,186	786,045	1,024,200	983,866
USES				
Salaries and Wages	404,322	313,467	321,035	337,849
Employee Fringe	192,736	165,708	173,826	183,333
Total Personnel Cost	597,058	479,174	494,861	521,182
Services and Supplies	354,025	372,560	469,228	428,655
Insurance	5,267	5,633	6,000	6,300
Utilities	7,192	5,380	6,720	5,455
TOTAL USES	963,542.48	862,747.85	976,808.92	961,591.58
SOURCES(USES)	-90,356.88	-76,703.25	47,391.08	22,274.42

Fund	400 - Internal Services	Fleet				Engineering		Buildings		Grand Total
		Equipment Maintenance	Golf Equipment Maintenance	Ski Equipment Maintenance	Admin			Building Maintenance		
Row Labels	Account Description	51 900	910	920	990	51 Total 930	52 930	52 Total	53 940	53 Total
Revenue										
Interfund	Interfund Services Operations	(616,020)	(435,360)	(255,330)		(1,306,710)	(113,400)	(113,400)	(984,646)	(984,646)
	Interfund Services CIP						(883,575)	(883,575)		(883,575)
Interfund Total		(616,020)	(435,360)	(255,330)		(1,306,710)	(996,975)	(996,975)	(984,646)	(984,646)
Invest Inc.	Investment Earnings				(108)	(108)	(216)	(216)	780	780
Invest Inc. Total					(108)	(108)	(216)	(216)	780	780
Revenue Total		(616,020)	(435,360)	(255,330)	(108)	(1,306,818)	(997,191)	(997,191)	(983,866)	(983,866)
Expense										
Wages	Regular Earnings	626,990				626,990	676,923	676,923	335,376	335,376
	Other Earnings	11,228				11,228	1,223	1,223	2,473	2,473
Wages Total		638,218				638,218	678,146	678,146	337,849	337,849
Benefits	Taxes	50,983				50,983	54,467	54,467	26,883	26,883
	Retirement Fringe Ben	113,058				113,058	117,503	117,503	58,450	58,450
	Medical Fringe Ben	132,935				132,935	97,903	97,903	75,799	75,799
	Dental Fringe Ben	9,180				9,180	7,260	7,260	5,559	5,559
	Vision Fringe Ben	980				980	804	804	621	621
	Life Ins Fringe Ben	1,189				1,189	1,260	1,260	628	628
	Disability Fringe Ben	3,157				3,157	3,346	3,346	1,671	1,671
	Unemployment Fringe Ben	10,002				10,002	10,684	10,684	5,268	5,268
	Work Comp Fringe Ben	15,952				15,952	16,952	16,952	8,453	8,453
Benefits Total		337,435				337,435	310,180	310,180	183,333	183,333
Professional Services	Professional Consultants						9,000	9,000		9,000
Professional Services Total							9,000	9,000		9,000
Services & Supplies	Advertising - Paid						1,575	1,575		1,575
	Computer License & Fees	1,260	1,050	1,050		3,360	19,425	19,425		22,785
	Contractual Services	51,450	15,005	9,450		75,905	4,410	4,410		80,315
	Dues & Subscriptions						1,615	1,615		1,615
	Employee Recruit & Retain	760	525	420		1,705	1,155	1,155	950	950
	Office Supplies	640	305	410		1,355	745	745		2,100
	Operating	2,530	1,890	1,785		6,205	10,800	10,800	4,200	4,200
	Fuel						1,920	1,920	8,820	8,820
	Uniforms	2,310	1,260	630		4,200	1,050	1,050	3,150	3,150
	Tools	1,260	1,265	1,260		3,785			1,260	1,260
	Permits & Fees	1,000				1,000				1,000
	Postage						960	960		960
	Repair Parts	96,600	91,140	94,500		282,240				282,240
	R& M General	5,250	3,780	2,470		11,500				11,500
	R&M Preventative								187,285	187,285
	R&M Corrective								194,150	194,150

Fund	400 - Internal Services	Fleet				Engineering	Buildings				
		Equipment Maintenance	Golf Equipment Maintenance	Ski Equipment Maintenance	Admin		Building Maintenance				
Row Labels	Account Description	Column Labels				51 Total	52 930	52 Total	53 940	53 Total	Grand Total
		51 900	910	920	990						
Services & Supplies	Fleet Maintenance Services					3,960	3,960	26,340	26,340	30,300	
	Training & Education	900	500	450	1,850	8,750	8,750	1,500	1,500	12,100	
	Travel & Conferences	2,000			2,000	2,500	2,500	1,000	1,000	5,500	
Services & Supplies Total		165,960	116,720	112,425	395,105	58,865	58,865	428,655	428,655	882,625	
Insurance	General Liability	5,900			5,900	4,400	4,400	6,300	6,300	16,600	
Insurance Total		5,900			5,900	4,400	4,400	6,300	6,300	16,600	
Utilities	Telephone	1,005	660		1,665	3,210	3,210	5,455	5,455	10,330	
Utilities Total		1,005	660		1,665	3,210	3,210	5,455	5,455	10,330	
Capital Expend.	Capital Improvements	30,000			30,000					30,000	
Capital Expend. Total		30,000			30,000					30,000	
Expense Total		1,178,518	117,380	112,425	1,408,323	1,063,801	1,063,801	961,592	961,592	3,433,716	
Grand Total		562,498	(317,980)	(142,905)	(108)	101,505	66,610	66,610	(22,274)	(22,274)	145,841