<u>MEMORANDUM</u>

TO: Board of Trustees

FROM: Indra Winquest

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. <u>BACKGROUND</u>

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

January 26, 2022

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
 - o Pricing Policy
 - Reserve / Working Capital Policy
 - Capitalization Policy
 - Central Services Cost Allocation Methodology
- Internal Services
 - o Fleet (Fund 410)
 - o Engineering (Fund 420)
 - o 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
 - o Golf Fund
 - o Facilities (Special Events) Fund
 - o Ski Fund
 - o Recreation
 - o Parks
 - o Tennis
 - Beaches

BUDGET WORKSHOP #3 - February 23rd

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
- Capital Improvement Plan Update
 - o FY 2022/23 CIP Budget
 - o Five-Year Plan Update
 - o 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



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
 - Capitalization Policy
 - Central Services Cost Allocation Methodology
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Budget Workshop Outline

BUDGET WORKSHOP #3 - February 23rd

- Updates to Venue Operating Budgets (Workshop #2 follow-up)
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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



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	cility Fees Flat \$830 per parcel			\$780 per parcel	\$780 per parcel		
Internal Services Fleet Engineering Bldg. Services					5.0% 5.0% <3.8%> 7		



Expenditure Assumptions (FY22/23 Baseline)

Baseline Growth Assumptions		FY2021/22	FY2022/23		
Full-Time Salaries and Wages	COLA Merit	4.0% 3.0%	5.0% 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 / Communic	cations	3%	5.0%		
Central Services Cost Allocation		6.7%	4.9%		



FY2022/23 Baseline Staffing Levels

			2022-2023
	2020-2021	2021-2022	Budget
	Budget	Budget	Baseline
Activity:	2		
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	161.1	167.3	166.4
Beach	21.1	22.9	24.0
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
	76.0	78.2	77.8
Total	258.2	268.4	268.2
Supplemental breakdowns for	informationa	l purposes or	nly
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 (M
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- □ 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







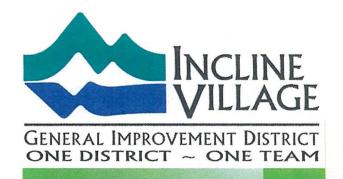
Impact of 1% CPI on Personnel Costs

	+ 1%	+ 2%	+ 3%
Fund	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



Baseline FY2022/23 Budget

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

All Fund FY2022/23 Baseline

			Current	
	Actuals	Actuals	Budget	Baseline
	FY2019-20	FY2020-21	FY2021-22	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

Feb-Mar Proposed Budget	April Tentative Budget	May Final Budget
	-	7
	1	



FY2022/23 Baseline Budget - By Fund

FY2022/23 BASELINE BUDGET

					Ja	n. 20, 2022								
	General Fund	Utilities	Golf	Facilities	Ski	Recretion	Rec Admin	Parks	Tennis	Beaches	Fleet	Engineering	Blgds.	
	⊕ 100	⊕ 200	∄320	⊕ 330	⊕ 340	⊕350	₩360	⊞370	₩380	⊞ 390	±410	± 420	± 430	Grand Total
Row Labels														
Revenue	A CANADA STATE OF THE STATE OF		applantist. M. alpharlating and an are	Special and State of the State of the State of	AND DESCRIPTION OF THE PARTY OF	THE STATE OF THE S								MANUFACTURE TO STATE OF STREET
⊕ 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)	1			(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)		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				-	-	-			-		l .			-
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		The second secon	***************************************	***************************************										
⊕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	1000	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
1 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				1			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	Recretion 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390	Fleet 410	Engineering 420	Blgds. 430	Grand Total
Revenue														•	
Ad Valorem Consolidated Tax Charges for Services	(2,026,555) (1,977,595) (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)				(2,026,555) (1,977,595) (34,642,304)
Facility Fee						-	(4,923,830)		-	(4,923,830)	(1,394,640)				(6,318,470)
Interfund Invest Inc. Capital Grants	(13,308)	(241,400) (41,688)	5,496	180	(15,735) (21,324)	(1,020)	(25,872)	(89,165) 180 (80,000)	2,352	(104,900) (40,008) (80,000)	(11,400)	(1,306,710) (108)	(996,975) (216)	(984,646) 780	(3,634,631) (105,948) (80,000)
Other Source Operating Grants Misc. Rev. Transfers		(31,000)	(40,890)		(77,240)	(17,000)		(17,800) (12,100)		(34,800) (130,230)	-	1			(65,800) (130,230)
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		40.0.0		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				0.000	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										-	- 1				
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
	L							<u> </u>							
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

			Current	
	Actuals	Actuals	Budget	Baseline
	FY2019-20	FY2020-21	FY2021-22	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		м.
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 Employee Fringe	1,976,630 903,646	2,047,726 957,723	2,327,299 1,154,282	2,577,669 1,239,232
Total Personnel Cost	2,880,276.76	3,005,448.52	3,481,581.32	3,816,900.84
Professional Services Services and Supplies Insurance	294,601.37 472,959 48,241	285,670.48 440,793 51,394	472,798.66 1,184,733 55,000	472,798.66 1,216,609 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

Beginning Fund Balance

SOURCES

Ad Valorem Property Tax Consolidated Taxes Charges for Services Central Services Revenue Non Operating Income/Leases Investment Earnings Miscellaneous TOTAL SOURCES

USES

Salaries and Wages Employee Fringe Total Personnel Cost

Professional Services
Services and Supplies
Insurance
Utilities
Cost of Goods Sold
Central Services Cost
Defensible Space
Capital Improvements
Central Services Off-set
Contingency
Transfers (Out)
TOTAL USES

SOURCES(USES)

Ending Fund Balance
Restricted
Unrestricted
Reserve Policy Level (15% of Expenses)
Excess/Available Fund Balance

1	Actuals		Actual		dopted Budget		mended Budget	E	stimate		aseline Budget				For	eca	ast		
F١	Y2019/20	F١	2020/21	F١	/2021/22	F١	/2021/22	FΥ	/2021/22	F	Y2022/23	F	Y2023/24	F	/2024/25	F١	/2025/26	F	Y2026/27
\$	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
\$	1,706,170 1,736,657	\$	1,760,049 1,942,797 162	\$	1,948,610 1,901,530 2,400	\$	1,948,610 1,901,530 2,400	\$	1,948,610 1,901,530 2,400	\$	2,026,555 1,977,595 2,520		2,087,352 2,036,923 2,520	\$	2,149,972 2,098,031 2,520	\$	2,214,471 2,160,971 2,520	\$	2,280,906 2,225,801 2,520
	432,643 952		68,488 251,713		65,700		65,700		65,700		13,308		13,308		13,308		13,308		13,308
\$	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
	1,976,631 903,646		2,047,726 957,723		2,327,299 1,154,282	\$	2,327,299 1,154,282	\$	2,327,299 1,154,282	\$	2,577,669 1,239,232	\$	2,680,776 1,288,801	\$	2,788,007 1,340,353	\$	2,899,527 1,393,967	\$	3,015,508 1,449,726
_	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
	294,601 472,960 48,240 103,757		285,670 440,793 51,394 109,363		472,799 1,184,733 55,000 108,000		472,799 1,184,733 55,000 108,000		472,799 1,184,733 55,000 108,000		472,799 1,216,609 57,900 116,055	-	392,799 1,253,107 60,216 119,537	•	392,799 1,290,700 62,625 123,123		392,799 1,329,422 65,130 126,816		392,799 1,369,304 67,735 130,621
_	279,424		365,878	-	441,438		429,085		429,085	_	454,000		265,000	_	480,000	_	212,000		258,200
	(1,367,400)		(1,335,748)		(1,546,624) 100,000		(1,546,624) 100,000		(1,546,624)		(1,748,196) 100,000		(1,818,124)		(1,890,849)		(1,966,483)		(2,045,142)
-	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
	864,563	\$	1,100,410	\$	(378,687)	\$	(366,334)	\$	(266,334)	\$	(466,090)	\$	(102,010)	\$	(322,927)	\$	(61,908)	\$	(116,217)
	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
•	1,359,737 3,270,412 155,057		1,942,195 3,788,364 160,928	\$	1,359,737 3,423,337 156,730	\$	1,359,737 4,004,488 156,730	\$ \$	679,869 4,784,357 156,730	\$	4,898,135 672,910	\$	4,796,125 636,317	\$	4,473,198 688,014	\$	4,411,290 667,977	\$	4,295,073 695,813
_	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

		Current	
Actuals	Actuals	Budget	Baseline
FY2019-20	FY2020-21	FY2021-22	FY2022-23
12,396,967	12,711,165	12,796,676	14,627,234
5 ~	39,857	31,000	31,000
167,499	119,895	241,400	241,400
298,225	33,681	74,000	41,688
ons (19,184)	(4,197,738)	~	•
45,000	-	-	
12,888,507	8,706,861	13,143,076	14,941,322
	A TO THE REAL PROPERTY OF THE		***************************************
2,869,748	2,844,275	3,079,621	3,490,526
1,281,735	1,357,142	1,644,339	1,739,358
4,151,482	4,201,417	4,723,960	5,229,884
221.814.96	227.259.23	182.050.00	182,050.00
			2,821,770.00
185,410.04	197,331.36	211,000.00	221,900.00
894,515	815,167	933,004	904,140
4,815	7,125	0	0
353,700	356,440	447,540	483,842
97,876	100,000	100,000	100,000
1,644,147	3,053,119	6,988,157	4,353,500
635,827	635,620	643,129	643,135
0	0	0	0
10,299,797	11,623,667	17,068,075	14,940,221
2,588,710	-2,916,807	-3,924,999	1,101
	FY2019-20 12,396,967 167,499 298,225 (19,184) 45,000 12,888,507 2,869,748 1,281,735 4,151,482 221,814.96 2,110,208.97 185,410.04 894,515 4,815 353,700 97,876 1,644,147 635,827 0 10,299,797	FY2019-20 FY2020-21 12,396,967 12,711,165 39,857 167,499 119,895 298,225 33,681 (19,184) (4,197,738) 45,000 - 12,888,507 8,706,861 2,869,748 2,844,275 1,281,735 1,357,142 4,151,482 4,201,417 221,814.96 227,259.23 2,110,208.97 2,030,188.47 185,410.04 197,331.36 894,515 815,167 4,815 7,125 353,700 356,440 97,876 100,000 1,644,147 3,053,119 635,827 635,620 0 0 10,299,797 11,623,667	FY2019-20 FY2020-21 FY2021-22 12,396,967 12,711,165 12,796,676 39,857 31,000 167,499 119,895 241,400 298,225 33,681 74,000 ions (19,184) (4,197,738) 45,000 12,888,507 8,706,861 13,143,076 2,869,748 2,844,275 3,079,621 1,281,735 1,357,142 1,644,339 4,151,482 4,201,417 4,723,960 221,814.96 227,259.23 182,050.00 2,110,208.97 2,030,188.47 2,839,234.53 185,410.04 197,331.36 211,000.00 894,515 815,167 933,004 4,815 7,125 0 353,700 356,440 447,540 97,876 100,000 100,000 1,644,147 3,053,119 6,988,157 635,827 635,620 643,129 0 0 0 10,299,797 11,623,667 17,068,075



Utility Fund Five-Year Forecast

Pending Utility Rate Study / Financing Plan

	Actuals	Actual	A	Adopted	A	mended	E	stimate	Baseline		Fore	cast		
	FY2019/20	FY2020/21	F۱	Y2021/22	F	/2021/22	F	Y2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026	6/27 /
Unrestricted Net Position	\$ 12,442,30	9 \$ 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	2,056
SOURCES			-										/	
Charges for Services Franchise Fees Intergovernmental - Operating Grants Interfund Services	\$ 12,396,967 167,499	\$ 325,211 39,857	\$	12,796,676 31,000 241,400	\$	12,796,676 - 31,000 241,400	\$	12,796,676 31,000 241,400	\$ 14,289,234 \$ 338,000 31,000 241,400			\$ 16,073,445 \$ 380,204 241,400		6,383 5,412
Investment Eamings Proceeds from Capital Asset Dispositions	298,225 (22,32)		-	74,000		74,000		74,000	41,688	41,688	41,688	41,688	4	1,688
TOTAL SOURCES	\$ 12,885,369	/	\$	13,143,076	\$	13,143,076	\$	13,143,076	\$ 14,941,322	\$ 15,495,411	\$ 16,103,904	\$ 16,736,737	\$ 17,39	4,883
USES														
Salaries and Wages	\$ 2,869,74	7 \$ 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	3.422
Employee Fringe	1,281,73	1,357,142		1,644,339		1,644,339		1,644,339		1,878,507	2,028,787	X 2,191,090	2,36	6,37
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	6,44	9,799
Professional Services	221,81	5 227,259		182,050		182,050		182,050	182,050	182,050	182,050	182,050	183	32,050
Services and Supplies	2,107,06	2,030,189		2,140,076		2,839,235		2,839,235	2,821,770	2,300,770	2,369,793	2,440,887	2,51	4,113
Insurance	185,41	197,331		211,000		211,000		211,000	221,900	228,557	285,414	242,476	24	9,750
Utilities	894,5	815,167	1	933,004		933,004		933,004	904,140	931,264	959,202	987,978	1,01	7,618
Cost of Goods Sold	4,81	7,125				-		*******			/	1		
Central Services Cost	353,70	356,440		447,540		447,540		447,540		503,196	523,324	544,256	56	6,02
Defensible Space	97,87	76 100,000		100,000		100,000		100,000	100,000	100,000	/ 100,000	100,000	10	00,00
Capital Improvements	1,529,93			4,279,000		6,988,157		6,988,157	4,353,500	4,015,500	5,062,320	7,206,700		8,500
Debt Service	643,13	644,545		643,129		643,129		643,129	643,135	310,999	267,488	43,511	4	13,51
TOTAL USES	\$ 10,189,74	5 \$ 11,632,593	\$	13,659,759	\$	17,068,075	\$	17,068,075	\$ 14,940,221	\$ 14,080,990	\$ 15,503,731	\$ 17,865,316	\$ 13,18	1,368
SOURCES(USES)	\$ 2,695,62	24 \$ 1,272,005	\$	(516,683)	\$	(3,924,999)	\$	(3,924,999)	\$ 1,101	\$ 1,414,422	\$ 600,174	\$ (1,128,579)	\$ 4,21	3,51
Unrestricted Net Position Restricted by Third Party	15,137,93	3 16,409,938 324,306		12,164,528		12,484,939		12,484,939	12,486,040	13,000,462	14,500,635	13,372,056	17,58	1
Board "Reservation"	9,656,89			11,569,657		14,213,435		14,213,435	11,569,657	/ 1,569,657	11,569,657	11,569,657	11,569	
Reserve Policy Level	2,004,16		1	2,184,408		2,359,197		2,359,197	2,485,897	/ 2,438,623	2,543,481	2,653,776	2,769	
Excess/Available Unrestriceted Net Position	3,476,87	5 212,771	1	(1,589,537)		(4,087,693)		(4,087,693)	(1,569,514)	(107,818)	387,498	(851,377)	3,246	6,075
Capital Reserve (1 year of 3 year Avg Depreciation	on								3,188,160	3,188,160	3,188,160	3,188,160	3,188	8,160



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>	2019-20 Budget	<u>2020-21</u> Budget	<u>2021-22</u> <u>Budget</u>	2022-23 Baseline
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	Current Budget FY2021-22	Baseline FY2022-23
SOURCES	1 1 11 2 11 2 11 2		7 700 000	N. M. Mar and Date Back Alexander
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 Employee Fringe Total Personnel Cost	6,314,053.26 1,883,702.55 8,197,755.81	6,159,583.13 1,942,751.70 8,102,334.83	7,313,032.00 2,379,776.66 9,692,808.66	8,321,459.00 2,599,942.42 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

Adopted Amended

Beginning	

SOURCES

Charges for Services
Facility Fees - Operating
Facility Fees - Capital
Facility Fees - Debt
Facility Fees
Rents
Intergovernmental - Operating Grants

Interfund Services
Non Operating Leases
Investment Earnings
Capital Grant

Proceeds from Capital Asset Dispositions Transfers (IN)

TOTAL SOURCES

USES

Salaries and Wages Employee Fringe Total Personnel Cost

Professional Services Services and Supplies Insurance Utilities Cost of Goods Sold

Central Services Cost Defensible Space

Capital Improvements

Debt Service TOTAL USES

SOURCES(USES) Prior Year Adjustments Ending Fund Balance

Reserve Policy Level
Excess/Available Fund Balance

	Actuals		Actual		dopted Budget		mended Budget	F	stimate		aseline Budget				Fore	ca	et		
	/2019/20		/2020/21	-	/2021/22	-	/2021/22		/2021/22	_	/2022/23	FY	2023/24	FY			/2025/26	F	/2026/27
15719		eris, eris	And the second second second	TRANSPORT !	A CONTRACTOR OF STREET, STREET			100		20.00	CONTRACTOR OF STREET			1,5792	LOL WLO	K.R.		10.5 Ac.	LOLOILI
\$	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
\$	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
	2,041,702		1,735,612		410,150		410,150		410,150		410,150		410,150		410,150		410,150		410,150
	3,322,215		536,571				-1		-		4,103,530		4,513,680		4,513,680		4,513,680		4,513,680
	410, 150		412,748		410,150		410,150		410, 150		410,150				-		-1		
	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
	1 000 011		50.007		12,100		12,100		12,100		12,100		12,100		12,100		12,100		12,100
	1,689,644		53,997		34,800		34,800		34,800		34,800		34,800		34,800		34,800		34,800
	76,558 116,042		91,769 119,697		99,911 118,130		99,911 118,130		99,911 118,130	,	104,900 118,130		104,900 118,130		104,900 118,130		104,900 118,130		104,900 118,130
	126,143		4,471		26,250		26,250		26,250		40,003		40,003		40,003		40,003		40,00
	120, 143		88,505		80,000		80,000		80,000		80,000		80,000		80,000		80,000		80,00
	288,187		53,750		00,000				30,000				00,000				33,000		00,00
	241,875												-		-		-		
\$	23,797,944	\$	19,189,632	\$	19,353,073	\$	19,353,073	\$	19,353,073	\$ 2	24,389,218	\$ 2	24,961,482	\$ 2	25,550,913	\$:	26,158,028	\$	26,783,356
		\$	6,159,583 1,942,751 8,102,334	\$	7,313,032 2,379,777 9,692,809	\$	7,313,032 2,379,777 9,692,809	\$	7,313,032 2,379,777 9,692,809	\$	8,321,459 2,599,942 10,921,401	\$	8,571,103 2,677,940 11,249,043	\$	8,828,236 2,758,278 11,586,514	\$	9,093,083 2,841,027 11,934,110	\$	9,365,87 2,926,25 12,292,13
			388,925		44,625		44,625		44,625		41,425		41,425		41,425		41,425		41,42
			4,016,395		5,012,480		5,295,380		5,295,380		5,243,696		4,826,896		4,826,896		4,826,896		4,826,89
			367,254		403,100		403,100		403,100		427,200		440,016		453,216		466,813		480,81
			1,129,611		1,258,234		1,258,234		1,258,234		1,216,315		1,216,315		1,216,315		1,216,315		1,216,31
			1,046,171		1,688,855		1,688,855		1,688,855		1,773,330		1,773,330		1,773,330		1,773,330		1,773,33
			882,970		980,404		980,404		980,404		1,124,726	5-1	1,169,715		1,216,504		1,265,164		1,315,77
-		-	100,000	_	100,000		100,000		100,000	_	100,000	-	100,000		100,000	-	100,000		100,00
	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		7,836,38
•	384,354	1 6	380,443		386,629		386,629	•	386,629	•	390,887 27,174,680	-	24,667,760	Φ.	04 700 000	Φ.	26,084,906	\$	29,883,07
\$	21,989,489	\$	18,579,613	\$	23,110,566	*	25,481,850	\$	25,481,850	•	27,174,680	•	24,667,760	ф	24,798,020	ф	20,084,900	ф	29,883,07
\$		\$	610,019	\$	(3,757,493)	\$	(6,128,777)	\$	(6,128,777)	\$	(2,785,462)	\$	293,722	\$	752,893	\$	73,122	\$	(3,099,720
\$	138,505 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	\$	4,996,70
Ψ	10,200,010	1	10,000,002	Ψ	3,027,000	-	0,1 0L, 100	Ψ	3,702,100	Ť	5,010,000	*	.,270,410	Ψ	0,020,007	Ψ	5,000,100	Ψ	4,000,700
	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
	11,144,387		11,882,517		2,132,379	1	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

			Current	
	Actuals	Actuals	Budget	Baseline
	FY2019-20	FY2020-21	FY2021-22	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)	A	-
Transfers In	13,125	- 11	_	-
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	O	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

Forecast

\$ 3,519,958 \$ 3,127,635 \$ 1,204,945 \$ (1,369,043)

648,755

556,190

184,260

627,357

184,260

2,500,278



Ending Fund Balance

Excess/Available Fund Balance

Capital Reserve (1 year of 3 year Avg Depreciation)

Reserve Policy Level

Beach Fund Five-Year Forecast

Actual

Actuals

\$ 2,591,632

436,322

2,155,310

4,332,485 \$

483,797

3,848,688

Adopted

Budget

Amended

Budget

Estimate

Baseline

Budget

4,025,064

628,422

184,260

3,396,642

594,459

3,790,023

606,713

184,260

2,913,245

	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	the whole who were the second and	1,084,720	Contract of the second	**	1,084,720	And the same of the same of	A TANK OF OUR PARTY AND ADDRESS OF	1,084,720
Facility Fees - Capital		3,196,016	NO. 4744 7405 W	4,176,172	with the second or set a	The state of the s	302,172	and the contract of the contract of	A Company of the care	309,921
Facility Fees - Debt		7,720	10 10 N 1	And an inches	Q	the state of the s	12,0242.124	Control of the contro		
Facility Fees	966,817	3,852,710					1,394,640		1,394,640	1,394,641
Investment Earnings	28,442	635			, ,		11,400			
TOTAL SOURCES	\$ 2,614,841	\$ 4,692,750	\$ 6,166,765	\$ 6,166,765		\$ 2,343,135	\$ 2,371,248	\$ 2,400,204	\$ 2,430,029	\$ 2,460,750
Salaries and Wages Employee Fringe Total Personnel Cost		\$ 800,751 198,994 999,745	\$ 229,705	\$ 229,705	\$ 229,705	\$ 248,092	\$ 258,016	\$ 268,336	\$ 279,070	CONTRACTOR STATE OF THE SECOND
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	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	The County of the County	The second secon				
Insurance		36,760	U.116 -5.5			and the same of th	the second secon	and the same of th	In the second second second	A COLUMN TO THE PARTY AND THE
Utilities		119,172		1,5-20 10.000	4.5 A 5 A 5 A 5 A 5 A 5 A 5 A 5 A 5 A 5 A	and the second second	The state of the s	THE RESERVE ASSESSMENT	Annual Contractor of	
Cost of Goods Sold		80,661	100,500	7 4045 5 45445	4515345 6 800	47 630 300 100	Active to the second of	The second second second	- The state of the second and the	- 11 11110 15 7 1
Central Services Cost		96,338			and the second s		and the contract of the contract of the	And the second second second	The second of th	
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				6,365				
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

4,607,381 \$ 4,384,481 \$ 4,384,481

594,459

3,790,023

542,599

4,064,783

670,934

184,260

(2,039,977)



FACILITY FEE ALLOCATION PER PARCEL

	Histo	orical Recreat	ion Fee Per Pa	rcel	Historical Beach Fee Per Parcel								
	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	78				
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	83				
2017-18	215	330	160	705	85	39	1	125	830				
2016-17	250	320	160	730	85 75	24	1	100	830				
2015-16	266	308	156	730	75	24	1	100	83				
2014-15	211	303	216	730	65	-	35	100	83				
2013-14	239	277	214	730	63	-	37	100	83				
2012-13	258	199	273	730	66	17	17	100	83				
2011-12	199	242	274	715	98	-	. 17	115	83				
2010-11				730				100	83				
2009-10				623				113	73				
2008-09				605				155	76				

ALLOCATION OF FACILITY FEES - FY2022/23 BASELINE BUDGET

	Facility Fe	e Allocations				Facility F	ee Revenues B	y Fund			
Tentative Budget for	2021-2022		320	330	340	350	360	370	380	Roll-up	390
Facility Fee charged to # Parcels:	8,203	7,748	GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis	Total Comm. Svcs	Beach
Golf - Championship											
Golf - Mountain											
Facilities	HAT WEST										
Diamond Peak Ski											
Youth & Family Programming	100									- 10 m	
Senior Programming											
Adult Programs	12-12-12-12										
Recreation Center Activities	27 7 2 2										
Comm. Services Administration											
Parks								-		•	
Tennis	24-14-26	A PORTO NO. O POSSOCIONO							-		AND DESCRIPTION OF THE PARTY.
Beach		140			-				1	-	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
		The state of the s	***************************************							\$	6,316,440

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



Facility Fee Considerations

- Baseline Budget <u>preliminarily</u> 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 <u>Five-Year Forecasts</u>
- 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



Baseline FY2022/23 Budget

Venue-Specific Budget Considerations



Community Services and Beaches - Baseline

FY2022/23 BASELINE BUDGET

	Golf 320	Facilities 330	Ski 340	Recretion 350	Rec Admin 360	Parks 370	Tennis 380	Community Services	Beaches 390
Revenue			**************************************	vienne Proposition (Control of Control of Co	Marie and an incident and an i				WATER STREET
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	(1,104,000)	(1,000,033)	113,500,550	(1,204,303)	(4,923,830)	(05,300)	(130,103)	(4,923,830)	(1,394,640
Interfund			(15,735)		[4,52,5,050]	(89,165)		(104,900)	(2,354,040
Invest Inc.	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(40,008)	(11,400
Capital Grants		200	(,)	(x)	(00,0.2)	(80,000)	2,332	(80,000)	(11,400
Other Source						(00,000)		(00,000)	
Operating Grants				(17,000)		(17,800)		(34,800)	
Misc. Rev.	(40,890)		(77,240)	(27,000)		(12,100)		(130,230)	
Transfers	,,,		, , , , , , ,			112,200)		(100,200)	
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
			***************************************	NAME OF THE OWNER OWNER OF THE OWNER					
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	·····	~	·····		Mark consistent and the second			-	-
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	359,41



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 midOctober

Service Metrics

	Actual	Actual	Actual	Budgeted	Proposed
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Season/Service Period					
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
Staffing					
FTE's	41	42	43	43	43
LIE 2	41	44	43	43	43

Green Fess Breakdown by play type	2022 Season	Projected	12 Year Avera	age
	% of Rounds	Rounds	% of Rounds	Rounds
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	Actual	Actual	Budgeted	Proposed
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Season/Service Period					
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
Staffing					
FTE's	11.2	11.2	11.7	11.7	11.7

Green Fess Breakdown by play type	2022 Season	Projected	12 Year Avera	age
	% of Rounds	Rounds	% of Rounds	Rounds
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 programing 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	

	Actual 2019/20	Budget 2020/21	Budget 2021/22	Baseline 2022/23
Service Measures				
Scheduled Events				
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)
- o 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
	2020/2021	2021/2022	2022/2023
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
12 Pickleball
Youth & Adult Camps & Clinics for all ages & abilities
Weekly Social Mixers – ladies, men's, mixed
Tournaments/Special Events
USTA League Teams

Private & Group Lessons from USTA Certified Professionals Pickleball Programs Membership Services Full Service Pro Shop Racquet Stringing

Service Measures (total visits)

	Actual	Budgeted	Proposed
	2020/2021	2021/2022	2022/2023
Tennis/Pickleball	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
Service Measure (Visits)	2020/21	2021/22	2022/23
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

49



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

4 restricted access beaches: Burnt Cedar, Incline, Ski & Hermit Beaches
Boat Ramp
Burnt Cedar Pool & Toddler Pool – construction
scheduled to be completed 2022
3 Volleyball Courts
Beachside Bocce Ball Court
Kayak/Paddle Board Storage
Food & Beverage Services
Parks & Building Maintenance Operations
Beach Hosts & Ambassador Operations

Group Picnic/Event Rentals (4 sites)
Aquatics & Lifeguard Operations
Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches
Restrooms/Changing Rooms
Watercraft Seal Inspections
Playgrounds at Burnt Cedar and Incline Beaches
Community Programs including Swim Lessons, Youth
Paddle Board Camps

Service	Measure
DEL AICE	IAICOOM

Visits

Actual 2020/21 212,517

Budget 2021/22 192,000 Proposed 2022/23 225,000



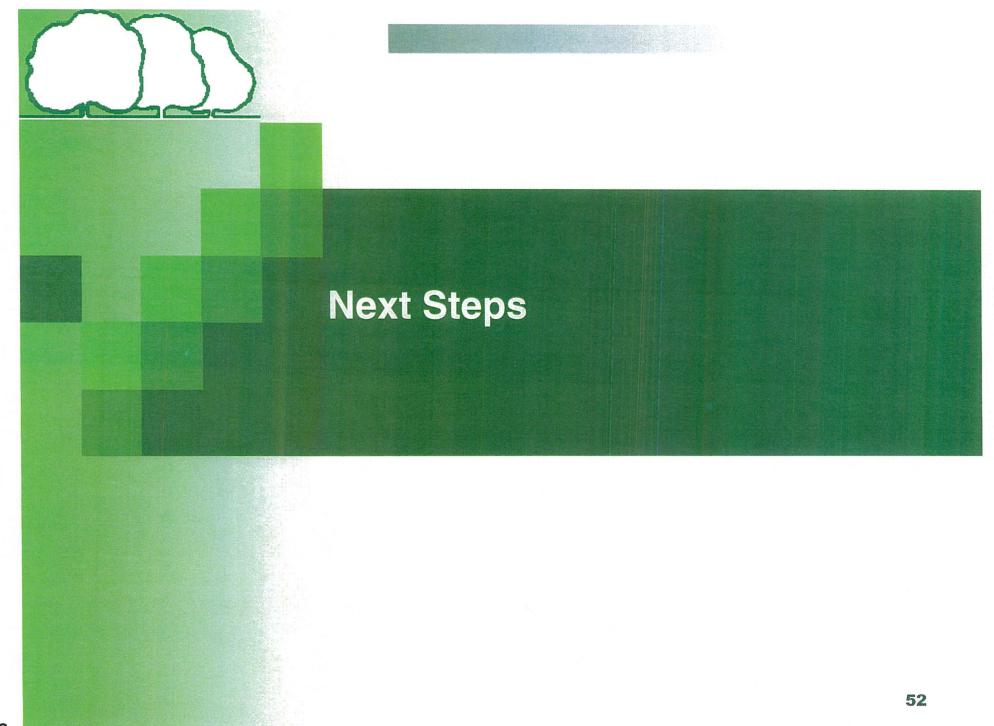
Beaches – Budget Consideration and Priorities

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

- Refinement f 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
 - o 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 [

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

- o Ad Valorem Property Tax 4%
- o Consolidated Taxes 4%
- o 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%
- o Part-Time/Seasonal
 - Hourly rates increased based on market requirements (\$12.00/hr. \$18.00/hr.)
- o 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.) I
- o Professional Services Flat, unless multi-year contract with CPI inflator
- Services and Supplies 5.0%
- o Insurance 5.0% over prior year Actual
- O Utilities 5.0% over prior 12 month actual (December November)
 - Water & Sewer 18% over 12 month actual (December November)
- o Cost of Goods Sold 5.0%

Incline Village General Improvement District 2022-2023 Budget

Full-Time Equivalent (FTE) Personnel Summary

			2022-2023
	2020-2021	2021-2022	Budget
	Budget	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	161.1	167.3	166.4
Beach	21.1	22.9	24.0
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
	76.0	78.2	77.8
Total	258.2	268.4	268.2
Supplemental breakdowns for infor	mational purp	oses 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

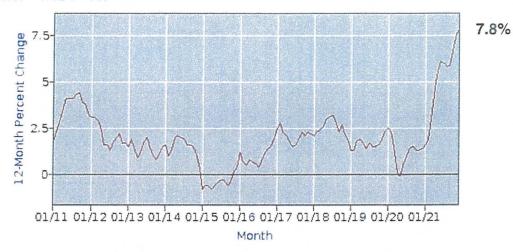
12-Month Percent Change Series Id: CWUR0000SA0

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

		Championship	Mountain			Recreation		Comm. Services	Internal
	General Uti		Golf	Facilities	Ski	Center Par	rks Tennis	Admin Beach	Services Total District
Base Cost									Services Total District
Budgeted FTE by Fund	24.0	37.3 31.8		12.0	75.6	23.4	8.5 2.5	3.7 23.8	4,0,5
Allocation	8,89%	13.78% 11.75%	4.31%	4.43%	27.96%	8.68%	3.14% 0.92%	1.35% 8.809	6.01% 100%
Budgeted Wages by Fund		90,526 \$ 1,506,266	,,				39,819 \$ 128,304	\$ 208,931 \$ 1,047,117	\$ 1,654,213 \$ 17,090,984
Allocation	15.08%	20.42% 8.81%	3.02%	3.32%	22.18%	7.10%	2.28% 0.75%	1.22% 6.13%	9.68% 100%
Budgeted Benefits by Fund	\$ 1,239,232 \$ 1,7	39,357 \$ 425,080	\$ 142,935	\$ 237,252	\$ 1,252,733	\$ 347,234 \$ 9	95,581 \$ 26,224	\$ 72,903 \$ 248,092	\$ 830,948 \$ 6,657,571
Allocation	18.61%	26.13% 6.38%	2.15%	3.56%	18.82%	5.22%	1.44% 0.39%	1.10% 3.73%	
Budgeted Services & Supplies by Fund	\$ 1,844,463 \$ 4,0	60,560 \$ 1,984,720	\$ 606,110	\$ 1,045,846	\$ 3,415,340	\$ 868,260 \$ 59	97,495 \$ 114,785	\$ 57,890 \$ 1,078,850	\$ 918,555 \$ 16,592,874
Allocation	11.12%	24.47% 11.96%	3.65%	6.30%	20.58%	5.23%	3.60% 0.69%	0.35% 6.50%	1 7 20/002/01/1
Budgeted Accounting - Invest. Int. \$ 1,171,057	7								
Percentage of Costs Allocated 80%	·								
Allocation based on Services & Supplies	104,140 2	29,262 112,059	34,221	59,049	192,833	49,023 3	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								•••	100/4
HR + 20% Accounting \$ 1,265,893 Based on Wages, Benefits & FTE		54,581 113,717	39,969	47,731	290,964	88,574 2	28,918 8,705	15,478 78,715	118,850 \$ 1,265,893
									1,203,033
Central Services Cost Allocation	\$ 454,543 \$ 4	83,843 \$ 225,776	\$ 74,191	\$ 106,780	\$ 483,797	\$ 137,597 \$ 6	62,653 \$ 15,186	\$ 18,746 \$ 139,628	\$ 2,202,739
Annual Billing for Adopted Budget	\$ 4	83,843 \$ 225,776	\$ 74,191	\$ 106,780	\$ 483,797	\$ 137,597 \$ 6	52,653 \$ 15,186	\$ 18,746 \$ 139,628	\$ 1,748,196
Baseline budget	Marganitiman		and the constitution of th	**************************************	The second secon		CONTRACTOR OF THE PERSON OF TH		\$ 40,341,429
•									4.33%
Dragged and calculated in accordance with NDC 2EA	E12 Subsection 1c and IV	GID Board Policy 19 1 0							

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	4 705 470	4 750 040	4 0 4 0 6 4 0	2 225 555
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 Employee Fringe Total Personnel Cost	13,289,741 4,902,940 18,192,682	13,040,045 5,057,955 18,098,000	15,073,364 6,175,958 21,249,322	17,090,984 6,657,571 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	1,022,233	100,000	100,000
Transfers Out	5,831,684	0	386,629	100,000
TOTAL USES	48,909,937	38,615,820	56,510,115	52,737,236
TOTAL OSES	40,707,757	30,013,020	30,310,113	32,131,230
SOURCES(USES)	3,776,281	196,661	-10,324,106	-3,755,703

FY2022/23 BASELINE BUDGET

Jan. 20, 2022

	General Fund	Utilities	Golf	Facilities :	Ski	Recretion	Rec Admin	Parks	Tennis	Beaches	Fleet	ngineering	Blgds.	
	100	200	320	330	340	350	360	370	380	390	410	420	430	Grand Total
Row Labels														
Revenue		De Maria de La Carta de La Car	2104		100000					MARCH MARCH ST				
Ad Valorem	(2,026,555)	The second secon			***************************************			A STATE OF THE PARTY OF THE PAR	1 H - 3-15 1 - 1	***************************************				(2,026,55
Consolidated Tax	(1,977,595)													(1,977,59
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)				(34,642,30
Facility Fee	· 1-5-11.		-	-	-	-	(4,923,830)	-	-	(1,394,640)				(6,318,47
Interfund		(241,400)			(15,735)		(, , , ,	(89,165)		X-1	(1,306,710)	(996,975)	(984,646)	(3,634,63
Invest Inc.	(13,308)	(41,688)	5,496	180	(21,324)	(1,020)	(25,872)	180	2,352	(11,400)		(216)	780	(105,94
Capital Grants		, , ,					, , , ,	(80,000)			,,	()		(80,00
Other Source		-		-	~		-	,,,		_				(00)01
Operating Grants		(31,000)				(17,000)		(17,800)						(65,80
Misc. Rev.			(40,890)		(77,240)	, ,		(12,100)						(130,23
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)	(48,981,5
Expense									The same and the same of the s	of the second part of the second second second second		and the same of th	No. of Contract Contr	Service Contract of the Contra
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	17,090,98
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	6,657,57
Professional Services	472,799	182,050	8,950	1,170	23,700	5,850		1,170	585	17,850		9,000		723,12
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	10,957,23
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	764,90
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	2,368,48
Cost of Goods Sold		-	701,980	450,870	555,555	53,965			10,960	105,525				1,878,85
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							200,0
Capital Expend.	454,000	4,353,500	806,700	48,500	4,405,000	421,000	-	254,500	-	182,500	30,000		-	10,955,7
Debt Service		643,135	187,425	177,130	19,769	2,254		3,005	1,304	6,365				1,040,3
Extraordinary	100,000													100,0
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	52,737,2
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	3,755,7

FY2022/23 BASELINE BUDGET

	General Fund	Utilities	Golf	Facilities	Ski	Recretion	Rec Admin	Parks	Tennis	Community	Beaches	Fleet	Engineering	Blgds.	
	100	200	320	330	340	350	360	370	380	Services	390	410	420	430	Grand Total
Revenue															
Ad Valorem	(2,026,555)	1									1				(2,026,555
Consolidated Tax	(1,977,595)										1				(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)		(400)100)	(4,923,830)	(1,394,640)				(6,318,470
Interfund		(241,400)			(15,735)			(89,165)		(104,900)	1-4	(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)	780	(105,948
Capital Grants					,,,	1-77	,,,	(80,000)		(80,000)		(100)	(220)	700	(80,000
Other Source								-		(00,000)					(80,000
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										- 1					(200,200
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
				***************************************	***************************************			manus de la companya del companya de la companya del companya de la companya de l							
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	2,368,489
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	105,780	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				1,040,38
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	52,737,23
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)	3,755,70

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 Employee Fringe Total Personnel Cost	1,976,630 903,646 2,880,276.76	2,047,726 957,723 3,005,448.52	2,327,299 1,154,282 3,481,581.32	2,577,669 1,239,232 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

		Revenue	GM	Trustees	Accounting	IT	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	
Row Labels	Account Description	Column Labels 010	100	110	SOCIETAL DE		BARRIE .	经营工工				
Revenue		010	100	110	120	130	140	150	160	170	990	Grand Total
Ad Valorem	Ad Valorem Property Tax	(2,026,555)										
Consolidated Tax	Personal Property Tax	(12,480)										(2,026,555
	CTX Sales & Use Tax	(1,706,150)							1			(12,480
	LGTA State Taxes											(1,706,150
Charges for Services	Rental Income	(258,965)										(258,965
Invest Inc.	Investment Earnings	(2,520)										(2,520
Revenue Total	THE COUNTY OF TH	(13,308)		AN SERVICE STREET, STR			THE STATE OF THE S					(13,308
Expense		(4,019,978)	*******************	The frames will resumption to								(4,019,978
Wages	Regular Earnings											
· · · · · · · · · · · · · · · · · · ·	Other Earnings		315,014	136,777	730,652	512,740	101,129	610,065	7,364	106,567	34,441	2,554,749
Benefits	Taxes		6,808	1,656	4,464	504	2,334	4,297		2,062	795	22,920
ochenta			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
	Work Comp Fringe Ben		8,057	3,474	18,383	12,819	2,591	15,355	187	2,715	881	64,462
Professional Services	Legal		15,000	12,000				15,000			228,324	270,324
	Audit										9,275	9,275
	Professional Consultants		25,200			40,000				78,000	50,000	193,200
Services & Supplies	Advertising - Paid								1,260	8,300	30,000	9,560
	Empowerment Costs		6,000						1	0,500	12,000	18,000
	Banking Fees & Processing				37,800						12,000	37,800
	Community Relations									24,715		24,715
	Computer & IT Small Equip			12,600		37,800				21,733	89,250	139,650
	Computer License & Fees				20,265	413,460				7,830	465	442,020
	Computer Supplies					3,180				7,030	403	3,180
	Contractual Services				3,180	1,740		1,510			20,530	
	Dues & Subscriptions			9,450	2,470	965		5,570			2,290	26,960
	Employee Assistance Program			-,	1 2,,,,	303		4,050			2,290	20,745
	Employee Recruit & Retain				2,025	2,520	320	37,685	9,980		000	4,050
	Office Supplies		660	3,150	2,160	2,220	120	2,420	210		960	53,490
	Operating		2,520	6,300	2,520	7,140	300	9,895	10,375		7,580	18,520
	Fuel		2,020	0,500	2,520	780	300	3,033	10,575		11,460	50,510
	Safety					700	17,760					780
	Small Equipment				360		17,700					17,760
	Tools				300	1 500			1			360
	Permits & Fees					1,500					n, 44	1,500
	Postage					200		405			25	25
	Printing & Publishing				1,365	200		485		49.555	5,985	6,670
	Rental & Lease			36,760	1,565					12,600		13,965
	Repairs & Maintenance			30,760					1		00.000	36,760
	R& M General										80,000	80,000
	Snow Removal										15,960	15,960
						1		I	Į.		5,880	5,880

d 100 - General Fund

and the second s		Revenue	GM	Trustees	Accounting	ΙΤ	Risk Mgmt	HR	Health & Wellness	Comm Relations	Admin	
Row Labels	Account Description	Column Labels									Was a second	
Services & Supplies	Janitorial	010	100	110	120	130	140	150	160	170	990	Grand Total
services & supplies	Fleet Maintenance Services					Source was					7,920	7,920
	ENGINEERING Services					4,500					6,000	10,500
	BLDGS Maintenance Services										18,900	18,900
	Security										45,185	45,185
	0.000										3,840	3,840
	Training & Education		2,400	6,600	1,200	21,000	3,300	18,619	700	2,000		55,81.9
Insurance	Travel & Conferences		4,500	5,400	7,150	14,000	4,700	9,835				45,585
Utilities	General Liability										57,900	57,900
Othities	Electricity										9,715	9,715
	Heating										2,705	2,705
	Water & Sewer								l		3,355	3,355
	Trash										4,510	4,510
	Internet					64,215					3,600	67,815
	Cable TV										665	665
Central Services Cost	Telephone		525		640	6,060	840	640		640	17,945	27,290
	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	Mary Mary Carlotte Ca	William Control of the Control of th	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 FOREAST 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 Consolidated Taxes Charges for Services Central Services Revenue Non Operating Income/Leases	\$ 1,706,170 1,736,657	\$ 1,770,000 1,668,000 2,400 1,471,440	\$ 1,762,508 1.653,700 320	1,942,797 162	\$ 1,948,610 1,901,530 2,400	1,901,530	1,901,530	\$ 2,026,555 1,977,595 2,520	
Investment Earnings Miscellaneous	432,643 952	131,400	164,794	68,488 251,713		65,700	65,700	13,308	13,308 13,308 13,308 13,308
TOTAL SOURCES	\$ 3,876,422	\$ 5,043,240	\$ 3,581,822			\$ 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 Employee Fringe Total Personnel Cost Professional Services	1,976,631 903,646 2,880,277 294,601	1,105,120 3,186,401 392,975	1,054,726 3,029,385 372,881	957,723 3,005,449	1,154,282 3,481,581	1,154,282 3,481,581	1,154,282 3,481,581	1,239,232 3,816,901	1,288,801 1,340,353 1,393,967 1,449,726 3,969,577 4,128,360 4,293,495 4,465,234
Services and Supplies Insurance Utilities Cost of Goods Sold Central Services Cost Defensible Space	472,960 48,240 103,757	53,100	51,394	51,394	55,000	55,000	55,000	57,900	60,216 62,625 65,130 67,735
Capital Improvements Central Services Off-set Contingency Transfers (Out)	279,424 (1,367,400) 300,000		650,150 (1,471,440)			(1,546,624)	(1,546,624)		(1,818,124) (1,890,849) (1,966,483) (2,045,142)
TOTAL USES	3,011,859	\$ 5,170,251	\$ 3,050,210	\$ 2,922,799	\$ 4,296,927	7 \$ 4,284,574	\$ 4,184,574	\$ 4,486,068	3 \$ 4,242,112 \$ 4,586,758 \$ 4,453,178 \$ 4,638,751
SOURCES(USES)	864,563	\$ (127,011)	\$ 531,612	2 \$ 1,100,410	\$ (378,687	\$ (366,334	\$ (266,334	\$ (466,090)	\$ (102,010) \$ (322,927) \$ (61,908) \$ (116,217)
Ending Fund Balance		\$ 3,808,975		\$ 5,730,559			***************************************		\$ 4,796,125 \$ 4,473,198 \$ 4,411,290 \$ 4,295,073
Restricted Unrestricted Reserve Policy Level (15% of Expenses)	155,057	\$ 2,449,238 201,730	\$ 3,802,024 143,273	\$ 3,788,364 160,928	\$ 3,423,337 156,730	\$ 4,004,488 156,730	\$ 4,784,357 156,730	\$ 4,898,135 672,910	\$ 4,796,125 \$ 4,473,198 \$ 4,411,290 \$ 4,295,073 636,317 688,014 667,977 695,813
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

	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		1,644,339	1,739,358
Total Personnel Cost	2,947,376		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

SOURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Charges for Services	12,396,967	12,711,165	12,796,676	14,627,234
Intergovernmental - Operating Grants	12,330,307	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)	- 1,000	-
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

The content	und	200 - Utility Fund	Services	Supply 1	Pumping 1		Water	ompliance	Clearing	Admin		Services	Supply 5	Pumpine Y	Sewer	ansmission Co	impliance	Admin	Solie	d Waste		TWSA	
Temper with with with with with with with with			Column Labels									25						25 Total				28 Tota	Grand Tots
Part		Account Description	200	210	20.	30 24	a la	0	970 94 00 9	90		200	10	20 23	10 111-111-24	0 870	POMET'S		380 990		990		SECTION 1
Part	Total Control of the	Water Base	(1 016 700)								(1 p19 7pc)										1 P	44.46	11 010 0
Part	Charges for Services																						(1,918,7
Part																					NA CONTRACTOR		{2,115,9
Part																							(262,5
The content		110. 6																					(164,1
Second S																				100	ild.		(18,0
Second S											{28,800}										6		(25.8
Part		Water Connection	(20,000)								(20,000)												(20,0
Second S		Capital Improvement Retro	(7,000)								(7,000)	(7.000)						(7,000)					(14.0
Section Sect		Capital Improvement Monthly	(1,635,511)																	1000000			(4,859,6
Second												1.1						E PROBERTAL			34		(120.0
Part			(0.000.00								TOLERS HEY	(7 866 057)						(2 BEE DE 2)					
Part																				NACTOR A			(2,866,9
Company Comp									tee poor			(1,440,90.0)						{1,440,901}					(1,440,9
Part									(40,000)		(40,000)												140,0
Minimark Service 1988 1989 19																							(15,0
Part											40.00												(31,5
Company Comp		Effluent Disposal Sales										(75,000)						(75,000)		E 200			(75.0
Part		Defensible Space Charges							(100,200)		(100,200)												(100,2
Part									(4)		STATE AND		(20,000)					(20 000)		報報時			120,0
Part													120,000)					E AD LINE AND	(acc con)	C CARRY CO	-		(356,0
Control Cont									402 740	Inox neat								THE SECTION	(356,000)	(336,00	0)		(356,0
Part									203,750	(201,890)	101,830							(401,590)			39	328/50	MG
Section of the part of the p																					[134,5	051 (134)	
Part		Fines & Penalties																					(25,2
Mathematical Math	Charges for Services Total		(6,290,847)						238,310	(201,890)	(6,254,357)	(7,660,481)	(20,000)					(7,882,371)	(356,000)	(356,00	0) (134,5	05 (134,	605) (14,627,2
Part	Interfund	Work Order Charges Labor							(120,000)		(120,000)												(120,0
Here the the thing of thing of the thing of thing of the thing of thing of the thing of thing of the thing of thing of the thing of thi									(21,300)		(21,300)												(21,3
Part																							(100.1
Part	Interfund Tetal																						(241,4
Part		Investment Frances							1241,400)	(20 044)								(120 224)					(41,6
Comparing Content Cont		investment carnings																					
Content										(20,844)	(50,844)							(20,844)		14.5	S		{41,6
Professor Prof		Operating Grants - State																					
Part				-			The state of the s												The same of the sa	750000			
Mary Control	Revenue Total		(6,290,847)						(3,020)	(222,734)	(6,516,601)	(7,650,481)	(20,000)					[7,903,215]	(356,000)	(356,00	(165,5	05) (165,	505) (14,941,3
Mary Control	Expense																			300000			
Martine Mart	Wages	Regular Earnings		47,915	175,723	326,574	386,449	210,982		359,910	1,507,553		17,299	278,295	531,934	441,578	90,424	1,677,740	129,932	129,9	62,6	53 62,	553 3,377,5
Per-setted Per		Other Earnings		328	1,106	7,723	37,480	3,450		2,490	52,577			3,605	33,953	16,505	1,472	58,026	1,235	1,2	15 8	10	810 112,6
Pare	Wages Total			48,243	176,829	334,297	423,929	214,432		352,400	1,560,130		17,299	281,902	565,887	458,083	91,896	1,735,766	131,167	131,10	63,4	63 63,	463 3,490,5
Medic 16pg feep		Taxes											1.377		45 710								048 279.
Performance	mentants.																						
Policy P													2.557										SB3 623,
Manual Professional Professio					0-10 H	ar jane																	
Part																						THE PERSON NAMED IN	
Part																							112 4.
Membelly member Membelly member Membelly member Membelly member M		Life Ins Fringe Ben																					117 6,
Marke Mark		Disability Fringe Ben		239	878	1,658	2,101	1,054	1	1.795	7,735		86	1,403	2,801	2,260	453	8,399	636			10	310 17,
Mark Come Fringe Ren		Unemployment Fringe Ben		755	2,781	5,256	6,623	3,375	i	5,719	24,509		270	4,412	8,875	7,191	1,450	27,264	2,043	2,0	13 5	89	989 54,
Perfersional Perf		Work Comp Fringe Ben		1.710			10.605	5,365			39,037		433	7,050	14,176	11,457	2,296	43,444	3,287	3,2	1,5	88 1	588 87
Professional Services Legal	Reposite Total			24 938	94 643															63.3	55 32.5	87 32	987 1,739,
Author Au		Legal		1.4550	34,045	11.1,011	Lasjaco	****			12 000		-100					13,000		(C3/6)			25,
Professional Services Total Services \$5.000000000000000000000000000000000000	biolist journ services											·								ALEST.			17.
Services Stay Services Stay Services As Supplies Services As Supplies As Supplies Services As Supplies As Supplies As Supplies Services As Supplies As											Literature Committee										307		
Services & Supplies		Professional Consultants																					140,
Computer Al Tamilé adjun 1,050 2,100 3,150 1,050 1										87,850								94,200		200	75	1.025	182,
Computer Listante & Fees 1.200 81.135 22.395 1.000	Services & Supplies	Advertising - Paid							1,050										6,840	6,8	40 13,	125 13	,125 21,
Computer Supplies		Computer & IT Small Equip					1,050		2,100		3,150												3,
Cemputer Supplies 19.055 17.740 19.560 47.355 19.055		Computer License & Fees					1,260		81,135		82,395								110	第二十	10		82,
Centractual services 10,055 17,740 10,560 47,255 19,055 19,055 10,0240 120,240		Computer Supplies									THE PLAN							STATE OF	2,100	2,1	00		2.
Durse & Subscriptions 1,90							19.055		17 740	10 560	47.355					19.055		19,055	120,240	120,2	40		186,
Employee Recruit & Retain						1 920		3 570							2 100			6,300		100	35		15,
Office Supplies 720 2,940 2,820 5,760 12,240 2,720 2,730 2,730 2,730 1,025 1,0											15 705				7.805	,							19.
Operating 15,780 1,260 1,000																						405	495 17.
Fuel 17,010 16,380 4,680 2,760 40,801 6,600 13,860 18,900 23,380 660 660 660 660 660 660 660 660 660 6							2,940																.000 181
Chemical 180,095 190,695 190,695 180,005 121,800 124,800 34,800 101,600 184,800 184,				15,780		1.260				33,600			9,345									000	50.
Lab Uniforms 3,780 4,935 1,995					17,010		16,380	4,680	2,760							18,900				12000	60		
Uniforms 3,280 4,25 1,995 1,995 12,705 4,410 4,095 8,505 1,560 1,560 5,561 1,560 1,560 5,561 1,560 1,5		Chernical				180,495								63,000						513355			365
Selection		Lab				18,480																	53
Safety 1,920 4,740 5,660 3,675 4,200 1,920 9,795		Uniforms				3,780	4,935	1,99	5 1,995		12,705	5								EUR 1.3	60		22
Small Equipment 10,290 1,020 2,100 4,520 6,720 Tools 2,50 1,920 2,920 7,360 2,535 5,775 1,910 10,220 Permits & Fees 17,255 1,920 1,920 5,935 1,920 15,815 15														3,675		1,920		9,795	51				16
Trobs 2,520 1,920 2,920 7,360 2,535 5,775 1,910 10,220 Permits & Fes 17,250 15,815 15,815 15,815 Postage Frinting & Publishing Frinting & February Fri						4-20	.,,																17
Permits & Fees 17.295 5.25 17.270 15,815 15,					2 520	1.020								2 535				10.270	2	With the			17
Postage					2,520		2,920		535					.,413		2,720				ACCURACY.			33
Printing & Publishing Printing & Publishing Rental & Lease San, 1,020 Repairs & Minitenance Repairs & Minitenance RAM General RAM Perventative San, 1,020 RAM Corrective San, 1,020 RAM Corrective San, 1,020 RAM Corrective San, 1,020						17,295									13,013			SHALESSA.		4.20%	20		19
Renting is rousning		Postage						65	18,900		19,560	3										500	500 14
Repairs & Maintenance 336,000 100,000 446,000											N. XIV								4,200	1000	10,	.300	
R6 M General R6 M																			YE.				1
RAM M General RAM Preventative 37,170 46,740 16,590 5,820 5,820 RAM Cerrective 29,400 13,140 106,055 148,595 9,450 52,500 64,050 47,000 169,050 Snow Removal Janitorial Fleet Maintenance Services 43,800 135,480 9,845 9,845 155,005 69,720 58,195 45,125 173,040 5,400 5,400 EMORRERING Services 69,300 69,300 5									336,000	100,000								B5,000	0				521
R&M Preventative 37,170 46,740 16,590 100,500 12,800 13,860 19,020 8,400 51,800 18,000									5,820			3							8				5
R&M Corrective 29,400 13,140 106,055 148,595 9,450 52,500 64,050 42,000 168,050 Snow Removal 20,395 20,395 8,400 8,400 1,840 1					37.170	46.740	16.590						12,600	13,860	19,020	8,400		53,860	O.	CHIPLE			154
1,840 1,84																							316
20,395 20,395 8,400 5,400 Fleet Maletenance Services 43,800 135,480 9,845 6,880 195,005 69,720 58,195 45,125 173,040 5,400 EMORRERING Services 69,200 69,300					29,400	15,140	100,035				VIETE (170	6	5,430	- 4,000	,020			在使的表示		1	540		1
Fleet Maintenance Services 43,800 135,480 9,845 6,480 195,605 69,720 58,195 45,125 173,040 5,400 5,400 ENGINEERING Services 59,300 69,300									20.355		20.70				9 400			2 40		955 754	46		28
ENGINERING Services 59,300 69,300								0.51						60 720		45 125				15 12 15 15 15 15 15 15 15 15 15 15 15 15 15	100		374
					43,800		135,480	9,84			Control of the second section.	100		69,720	36,195	45,125		2 38 375 345	3,400	345	15.10		69
BLDGS Maintenance Services 75,760 75,760 37,560 37,560																		To The second	0				113
		BLDGS Maintenance Services							75,760		75,76	0			37,560			31,50					11.

und	200 - Utility Fund					Water								Sewer				Sol	ld Waste		TW:	SA	
		Services St	pply 1	Pumping	Treatment	Transmission	Compliance	Clearing	Admin		Services	Supply	Pumping	Treatment	Transmission (ompliance	Admin						
基本 化基基		Column Labels								22 Total	25							4 4 4 4 5		Time of the	ALC: NO.	distriction of	200
low Labels	Account Description	22 200 21	0 2	20	230	240 1	70	970	990			210	220	230	240 8	70	S Total	27 380 990		27 Total	28 990	28 Total	Grand Total
Services & Supplies	Security							5,700	1,240	6,940						9	3,680						10,620
	Training & Education			4,500	4,000	4,100	1,800	1,400		15,800			3,500	4,000	2,400	i i	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	2,500	28,600
Services & Supplies Total		1	5,780	134,400	296,270	333,450	37,975	679,110	145,400	1,642,385		31,395	215,390	442,455	155,605		933,525	161,240		161,240	84,620	84,620	2,821,770
Insurance	General Liability								121,900	121,900							100,000						221,900
Insurance Total									121,900	121,900							100,000						221,900
Utilities	Electricity			143,580	253,830				7,840	405,250		112,145	71.945	137,525			329,455						734,703
	Heating			970					9,125	10,095			2.185	13,310			24,520						34,713
	Water & Sewer								3,360	3,360			7,810	14,825			25,995			STATE OF THE STATE			29,355
	Trash								8,075	8,075				2,045			3,285			e district			11,360
	Internet								11,600	11,600	4						11,500						23,200
	Cable TV							1,915		1,915													1,915
	Telephone		80	915	9,050	11,615	4,575	480		29,500		1.250	9 470	18,270	5,400	350	37,385	1,805		1,805	200	200	58,89
Utilities Total			80	145,465	262,880		4,575	2,395		469,795		113,395	91,410	185,975	5,400	350	432,340	1,805		1,805	200	200	904,146
Central Services Cost	Central Services Allocation Cs			2.0,.00	404,444	21,425	,,,,,,	.,	239,636	239,636		,	.,,,,,	200,010	.,		216,144	.,		7-50 at 31	9,440	9,440	465,22
	Central Services Cost Allocation									A STATE OF							2 Sept. 23		18,622	18,622			18,62
Central Services Cost Total									239,636	239,636							216,144		18,622	18,622	9,440	9,440	483,84
Defensible Space	Defensible Space Costs								50.000	50,000							50,000			THE R. P. LEWIS CO., LANSING, MICH.		The San	100,00
Defensible Space Total	The state of the s								50,000	50,000							50,000						100,00
Capital Expend.	Capital Improvements								1,823,500	1,823,500							2,530,000						4,353,50
Capital Expend. Total	A DESCRIPTION OF THE PROPERTY								1,823,500	1,823,500							2,530,000						4,353,50
Debt Service	Principal								256.288	256,288							313,119						559,40
	Interest								50,732	50,732							22,996			Seattle S			73,72
Debt Service Total									307,020	307,020							336,115						643,13
Expense Total			19.041	551,337	1,068,259	984,317	363,370	681.503		7,090,787		157.279	732,896	1,468,678	850,095	137,843	7,282,524	357,577	18,622	376,199	190,710	190,710	
THE RESERVE OF THE PROPERTY OF THE PARTY OF		Andrew Committee of Children Control Manager		551.337	1.068.259		363.370	WHEN PERSON NAMED IN		574,186		-		1,468,678	850,095	137,843	(620,691)	1,577	18,622		25,205	25,205	(1,10

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

	Actuals	Budget	Estimate	Actual	Adopted		Amended	Estimate	Baseline		Fore	cast	-
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	2	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25		FY2026/27
					1000	-	Control of Sales and Sales	Association of the continuents	A SECTION OF THE PROPERTY OF T	and the same of th			
Unrestricted Net Position	\$ 12,442,309	\$ 15,172,503	\$ 15,137,933	\$ 15,137,933	\$ 12,681,2	11 \$	16,409,938	\$ 16,409,93	\$ 12,484,939	\$ 12,486,040	\$ 13,900,462	\$ 14,500,635	\$ 13,372,056
					***************************************								7-7-
SOURCES													
Charges for Services	\$ 12,396,967	\$ 12,402,440	\$ 12,492,674	\$ 12,505,849	\$ 12,796,6	376 \$	12,796,676	\$ 12,796,67	6 \$ 14,289,234	\$ 14,860,803	\$ 15,455,235	\$ 16,073,445	\$ 16,716,383
Franchise Fees				\$ 325,211			-	\$	- \$ 338,000	\$ 351,520		\$ 380,204	\$ 395,412
Intergovernmental - Operating Grants		31,000	31,000	39,857	31,0	000	31,000	31,00	31,000	\		/	/
Interfund Services	167,499	241,400	144,759		241,4	100	241,400	241,40	0 241,400	241,400	241,400	241,400	241,400
Investment Earnings	298,225	148,500	114,540	33,681	74.0	000	74,000	74,00	0 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	\$ 13,143,0)76 \$	13,143,076	\$ 13,143,07	6 \$ 14,941,322	\$ 15,495,411	\$ 16,103,904	\$ 16,736,737	\$ 17,394,883
												/	
USES													
Salaries and Wages	\$ 2,869,747		The state of the state of	\$ 2,844,275				A CONTRACTOR OF THE PARTY OF TH			The second of th	\$/3,926,367	\$ 4,083,422
Employee Fringe	1,281,734	1,449,604	1,383,082	1,357,142	1,644,3		1,644,339	1,644,33			2,028,787	/ 2,191,090	2,366,377
Total Personnel Cost	4,151,481	4,371,383	4,154,486	4,201,417	4,723,9	360	4,723,960	4,723,96	0 5,229,884	5,508,654	5,804,140	6,117,457	6,449,799
Professional Services	004.045	100.050	445 044	007.050	400.6	250	400.000	400.00	400.050	100.050	100 000	100 000	
Services and Supplies	221,815	3 35 75 50 50 50 50	115,941	227,259	182,0		182,050	182,05	A SECTION OF SECTION		182,050	182,050	182,050
Insurance	2,107,062 185,410		1,723,016	2,030,189	2,140,0		2,839,235	2,839,23			2,369,793	2,440,887	2,514,113
Utilities	894,515	1	197,331 783,806	197,331 815,167	211,0		211,000	211,00			235,414	242,476	249,750
Cost of Goods Sold	4,814	932,394	5,125	7.125	933,0	304	933,004	933,00	4 904,140	931,264	959,202	987,978	1,017,618
Central Services Cost	353,700	392,709	392,709	356.440	447.5	-40	447,540	447.54	0 483,842	503,196	523,324	21,000	566,027
Defensible Space	97,876		100,000	100,000	100.0		100,000	100.00			100,000	544 256 100,000	100,000
Capital Improvements	1,529,939	7,140,286	7,130,217	3,053,120	4,279,0		6,988,157	6,988,15	and the same of th	A	5,062,320	7,206,700	2,058,500
Debt Service	643,133		643,134	644,545	643,		643,129	643,12				43,511	43,511
TOTAL USES	\$ 10,189,745	\$ 15,939,294		\$ 11,632,593			~~~~~~			\$ 14,080,990		\$ 17,865,316	
	10,100,110	1 4 10,000,20	Ψ 10,E 10,7 00	ψ 11,002,000	Ψ 10,000,		17,000,010	Ψ 17,000,07	ψ 14,040,22	4 1-1,000,000	1 4 10,000,701	\$ 17,000,010	¥ 13,101,000
SOURCES(USES)	\$ 2,695,624	\$ (3,115,954)	\$ (2,456,722)	\$ 1,272,005	\$ (516,6	83) \$	(3,924,999)	\$ (3,924,99	9) \$ 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	12,164,5	28	12,484,939	12,484,93	12,486,040	13,900,462	14,500,635	13,372,056	17,985,571
Restricted by Third Party				324,306									
Board "Reservation"	9,656,890	9,656,890	11,569,657	14,213,435	11,569,6		14,213,435	14,213,43		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	2,184,4		2,359,197	2,359,19		/2,438,623	2,543,481	2,653,776	2,769,889
Excess/Available Unrestriceted Net Position	3,476,875	360,691	(756,550)	212,771	(1,589,5	37)	(4,087,693)	(4,087,69	3) (1,569,514	(107,818)	387,498	(851,377)	3,246,075
0-1-10									0.400.400	0.400.400	D 400 400	0.400.400	0.400.400
Capital Reserve (1 year of 3 year Avg Depreciation	1)								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

	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		19,075,455
Facility Fees	5,774,067	1,735,612	•	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	25 770	44.635	41,425
Services and Supplies	4,802,036	35,770 3,625,079	44,625 5,295,380	5,243,696
Insurance	367,719.45	3,023,073	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 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 DOCITION	2 400 000 0	0.40,400,00	254045545	222 227 5
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

	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 Employee Fringe Total Personnel Cost	6,314,053.26 1,883,702.55 8,197,755.81	6,159,583.13 1,942,751.70 8,102,334.83	7,313,032.00 2,379,776.66 9,692,808.66	8,321,459.00 2,599,942.42 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	Facilities	Ski	Recretion	Rec Admin	Parks	Tennis	Community
-	320	330	340	350	360	370	380	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		-	-	(2)201,000,	(4,923,830)	(03,300)	(150,105)	(4,923,830)
Interfund			(15,735)		(1,525,050)	(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								- 1
Revenue Total	(4,526,929)	(1,888,475)	(11,620,649)	(1,222,525)	(4,674,627)	(268,265)	(187,753)	(24,389,223)
Evmono						***************************************	Management	
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	10 17 - 11	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
ľ								

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

					Adopted	Amended		Baseline	Statistics of the	College Const.	BEXASSIZION CONTRACTOR	
	Actuals	Budget	Estimate	Actual	Budget	Budget	Estimate	Budget		Fore	cast	
	FY2019/20		Y2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	EV2023/24	FY2024/25	FY2025/26	FY2026/27
	HINESPATIFICATIONS TANKS OF	ndepart compressivations		CONTRACTOR OF THE PARTY OF THE		better transfer to the second	and the same of th	IN CAUCALO	I I EUEUIZA	1 1 2024/20	1 12023/20	F12020/2/
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	\$ 10 647 710	\$ 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	
Facility Fees - Capital	3.322,215	533,195	533,195	536,571	170,700	470,700	470,750	4,103,530	4,513,680	4.513,680	4,513,680	410,150 4,513,680
Facility Fees - Debt	410,150	410,150	410,150	412,748	410,150	410,150	410,150	410,150	4,575,000	4,515,000	4,575,000	4,313,000
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	000000000000000000000000000000000000000			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	,	-		00,000	00,000	00,000	00,000	00,000
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 Employee Fringe Total Personnel Cost		\$ 6,857,641 5 2,225,323 9,082,964	6,245,070 1,912,348 8,157,418	1,942,751	\$ 7,313,032 \$ 2,379,777 9,692,809	\$ 7,313,032 \$ 2,379,777 9,692,809		\$ 8,321,459 \$ 2,599,942 10,921,401		\$ 2,758,278	\$ 9,093,083 \$ 2,841,027 11,934,110	\$ 9,365,875 \$ 2,926,258 12,292,133
Professional Services												
Services and Supplies		44,625 4,758,505	44,314 3,800,029	388,925 4,016,395	44,625 5,012,480	44,625		41,425	•	41,425	41,425	41,425
Insurance		389,760	373,070	367,254	403,100	5,295,380 403,100	5,295.380 403.100	5,243,696 427,200		4,826,896 453,216	4,826,896	4,826,896
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	466,813 1,216,315	480,817 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
Central Services Cost		972,685	972,685	882,970	980,404	980,404	980,404	1,124,726		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
Capital Improvements	5,059,031	6,127,741	6,127,741	2,165,510		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		***************************************	A			\$ 25,481,850	\$ 27,174,680	\$ 24,667,760	\$ 24,798,020	\$ 26,084,906	\$ 29,883,076
SOURCES(USES) Prior Year Adjustments	\$ 1,808,45 138,505	5 \$ (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)
Ending Fund Balance		\$ 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 Excess/Available Fund Balance	4,136,526 11,144,387	4,537,468 3,628,413	3,924,803 6,760,196	4,008,415 11,882,517	4,795,127 2,132,379	4,865,852 4,896,303	4,865,852 4,896,303	5,212,023 1,764,670	5,204,185 2,066,230	5,303,550 2,719,757	5,406,013 2,690,416	5,511,672 (514,962)
Capital Reserve (1 year of 3 year Avg Depreciation	zumzanum inamairum				downward bis and bis and			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

CPERATING 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 17,850 248,092 Insurance 29,533 36,60 39,300 41,300 Insurance 29,533 36,60 39,300 41,300 Utilities 131,362 119,172 139,064 121,545 Cost of Goods Sold 95,122 80,661 100,500 195,625 Central Services Cost 110,500,00 96,338,00 118,680,00 196,620,00 Depreciation 28,822 <th></th> <th>Actuals FY2019-20</th> <th>Actuals FY2020-21</th> <th>Current Budget FY2021-22</th> <th>Baseline FY2022-23</th>		Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Pacility Fees	OPERATING INCOME				
OPERATING EXPENSE 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 131,362 119,172 139,064 126,455 Cost of Goods Sold 95,122 80,661 100,500 139,628.00 Depreciation 236,888.90 216,533.74 249,000.00 184,260.00 TOTAL OPERATING EXPENSE 558,261 -428,576 3,534,306 -366,212 NET INCOME (EXPENSE) 558,261 -428,576 3,534,306 -366,212 NON OPERATING INCOME 28,422 635 5,625 11,400 <td>Charges for Services</td> <td>1,619,582</td> <td>839,405</td> <td>892,500</td> <td>937,095</td>	Charges for Services	1,619,582	839,405	892,500	937,095
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 17,850 792,530 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 10,500 139,628.00 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 NON OPERATING INCOME 28,422 635 5,625 11,400 Proceeds from Capital Asset Dispositions 0 -43,609 0 0 TOTAL NON OPERATING EXPENSE 0 -42,974	Facility Fees	966,817	648,974	5,268,640	1,394,640
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 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 -42,576	TOTAL OPERATING INCOME	2,586,399	1,488,379	6,161,140	2,331,735
Professional Services 185,239 198,994 229,705 248,092 299,746 1,115,284 1,295,209 1,285,009 1,	OPERATING EXPENSE				
Professional Services 185,239 198,994 229,705 248,092 176 1715,284 1,295,209 176 1715,284 1,295,209 176 1715,284 1,295,209 176 1715,284 1,295,209 176 1715,284 1,295,209 176 1715,284 1,295,209 176 1715,284 1,295,209 177 175 1	Salaries and Wages	801,253	800,752	885,579	1,047,117
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 558,261 -428,576 3,534,306 -366,212 NON OPERATING INCOME 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 NOM SERATING EXPENSE 0 -42 210 70 TOTAL NON OP	Employee Fringe	185,239	198,994		
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 NON OPERATING INCOME 8 3,534,306 -366,212 NON OPERATING INCOME 28,422 635 5,625 11,400 Proceeds from Capital Asset Dispositions 0 -43,609 0 0 TOTAL NON OPERATING EXPENSE 28,422 -42,974 5,625 11,400 NON OPERATING EXPENSE 0 -42 210 70 TOTAL NON OPERATING EXPENSE 0 -42 210 70 TOTAL NON OPERATING EXPENSE	Total Personnel Cost	***************************************			
National	Professional Services	5,700	5,329	17,850	17,850
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 10 -43,609 0 0 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 0 -42 210 70 TOTAL NON OPERATING EXPENSE 0 -42 210 70 TOTAL NON OPERATING EXPENSE 586,684 -471,509 3,539,721 -354,882 TRANSFERS TRANSFERS 13,125 0 0	Services and Supplies	432,541	362,416	847,156	792,530
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 586,684 -471,509 3,539,721 -354,882 INCOME(EXPENSE) BEFORE TRANSFERS 586,684 -471,509 3,539,721 -354,882 TRANSFERS 586,684 -471,509 3,539,721 <td>Insurance</td> <td>29,533</td> <td>36,760</td> <td>39,300</td> <td>41,300</td>	Insurance	29,533	36,760	39,300	41,300
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 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 13,125 0 0 0 Transfers Out 88,299 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	Utilities	131,362	119,172	139,064	121,645
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 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 0 -42 210 70 TOTAL NON OPERATING EXPENSE 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 13,125 0 0 0 Transfers Out 88,299 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	Cost of Goods Sold	95,122	80,661	100,500	105,525
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 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 13,125 0 0 0 Transfers In 13,125 0 0 0 TOTAL TRANSFERS 88,299 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	Central Services Cost	110,500.00	96,338.00	118,680.00	139,628.00
NET INCOME (EXPENSE) 558,261 -428,576 3,534,306 -366,212 NON OPERATING INCOME 1nvestment 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 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 13,125 0 0 0 Transfers Out 88,299 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	Depreciation	236,888.90	216,533.74	249,000.00	184,260.00
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 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 0 Total Transfers Out 88,299 0 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	TOTAL OPERATING EXPENSE	2,028,137.90	1,916,955.01	2,626,833.77	2,697,946.80
Investment Earnings 28,422 635 5,625 11,400	NET INCOME (EXPENSE)	558,261	-428,576	3,534,306	-366,212
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	NON OPERATING INCOME				
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	Investment Earnings	28,422	635	5,625	11,400
NON OPERATING INCOME 28,422 -42,974 5,625 11,400 NON OPERATING EXPENSE 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	-	·	-43,609	•	•
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	, ·	28,422		5,625	11,400
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	NON OPERATING EXPENSE				
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	Debt Service Interest	0	-42	210	70
TRANSFERS Transfers In 13,125 0 0 0 Transfers Out 88,299 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	TOTAL NON OPERATING EXPENSE	0	-42	210	
Transfers In 13,125 0 0 0 Transfers Out 88,299 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	INCOME(EXPENSE) BEFORE TRANSFERS	586,684	-471,509	3,539,721	-354,882
Transfers Out 88,299 0 0 0 TOTAL TRANSFERS -75,174 0 0 0	TRANSFERS				
TOTAL TRANSFERS -75,174 0 0 0	Transfers In	13,125	0	0	0
	Transfers Out	88,299	0	0	0
CHANGE IN NET POSITION 511,510.01 -471,508.57 3,539,721.23 -354,881.80	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

COURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES		222 425	000 500	007.005
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	204 222		005 570	4 0 4 7 4 4 7
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 Services and Supplies	5,700 432,540.81	5,329 362,415.91	17,850 639,715.50	17,850 792,530.00
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 FOREAST BEACH FUND

				Territoria	Adopted	Amended		Baseline			
	Actuals	Budget	Estimate	Actual	Budget	Budget	Estimate	Budget		Forecas	st
	FY2019/20	FY2020/21	FY2020/21	FY2020/21	FY2021/22	FY2021/22	FY2021/22	FY2022/23	FY2023/24	FY2024/25 F	Y2025/26 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
Facility Fees - Operating	Ψ 1,013,002	658,580	658,580	648,974	1,084,720	1,084,720	1,084,720			1,084,720	
Facility Fees - Capital		3.207.672	3,207,672	3,196,016	4,176,172	4,176,172	4,176,172		200 Mars 100 100 100 100 100 100 100 100 100 10	309.920	
Facility Fees - Debt		7,748	7,748	7,720	7.748		7.748	B		309,920	309,920 309,921
Facility Fees	966,817	3,874,000	3,874,000	3,852,710			5,268,640		1,394,640	1,394,640	1,394,640 1,394,641
Investment Earnings	28,442	11,250	5,669	635			5,625		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				\$ 2,400,204 \$	
		7			4 3,100,100	4 0,100,100	φ 0,100,100	2,010,100	<u> </u>	Ψ 2,100,201   Φ	Σ,400,020   Φ 2,400,730
USES											i
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 \$	
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						664,155	
Insurance		37,980	36,760		39,300					43,815	684,080 704,602 45,130 46,484
Utilities		130,894	110,652		1					129,053	132,925 136,913
Cost of Goods Sold		83,600	750 00000000000000000000000000000000000	7.57.00.00.00.00.00.00.00.00.00.00.00.00.00	1	100,500		10.000 (M.Th.) (10.00)		105,525	105,525
Central Services Cost		106,046			1	118,680	1			148,131	152,575 157,153
Capital Improvements	82,009	454,500	1,454,500							283,100	1,757,700 2,351,000
Debt Service	6,289	6,270		6,270						2.00,100	1,707,700] 2,001,000
TOTAL USES	\$ 1,833,587	\$ 2,367,069								\$ 2,792,528 \$	4,352,719 \$ 5,034,737
SOURCES(USES)	l \$ 781,25	4 \$ 2,350,136	\$ 1,444,734	\$ 1,740,853	\$ 571,015	\$ 51,996	\$ 51.996	\$ (359,417)	\$ (505,106)	¢ (302 324)  ¢	(1,922,690)  \$ (2,573,988)
30011023(0323)	φ /01,2.5	Ψ 2,000,100	φ 1,444,704	1,740,000	7 071,010	01,000	η ψ 31,330	ψ (555,417)	(303,100)	φ (002,024) φ	(1,322,030)
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 Deprecia	tion)							184,260	184,260	184,260	184,260 184,260

## Baseline Budget Facility Fee Assumptions

#### **FACILITY FEE ALLOCATION PER PARCEL**

#### Baseline FY2022/23 Budget

	Histo	orical Recreat	ion Fee Per Pa	rcel	Hist	el	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	- Annual Control			730				100	830
2009-10				623				113	736
2008-09				605				155	760

#### ALLOCATION OF FACILITY FEES PER FY2022/23 BASELINE BUDGET

	Facility Fee	Allocations									
Tentative Budget for	2021-2022		320	330	340	350	360	370	380	Roll-up	390
Facility Fee charged to # Parcels:	8,203	7,748	GOLF	Facilities	Ski	Recreation	CS Admin	Parks	Tennis	Total Comm. Svcs	Beach
Golf - Championship	18242										
Golf - Mountain Facilities	Code Carried									THEOLOGICAL	
Diamond Peak Ski	<b>新华社区</b>									200	
Youth & Family Programming	\$ 10000									47	
Senior Programming	District Control									4.00 MARSHED	
Adult Programs	1000										
Recreation Center Activities										20世代	
Comm. Services Administration	ALL PROPERTY.									<b>- 1000000000000000000000000000000000000</b>	
Parks	STEPS	1								15 7 15 S V - 15	
Tennis	STATE OF THE STATE								-	Marin Control	
Beach		140								-	1,084,720
Per Parcel Operating Component	49975	140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	hystar (see	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
	- Lawrence	· · · · · · · · · · · · · · · · · · ·	NAME OF TAXABLE PARTY OF TAXABLE PARTY.	March March Street Street Street			BOOK MAN TO SEE SEE SEE SEE SEE SEE SEE SEE SEE SE			\$	6,316,440

Facility Fee - NO Beach Access	5	600	 
			\$ 180
Facility Fee - Beach Access			\$ 780

### FY2022/23 BASELINE BUDGET

	Golf 320	Facilities 330	Ski 340	Recretion 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				908 B 188 B 18 B 18	(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			_		Volume of the name of	(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	1-2		1. 77			(//		(1100)1100)	
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

	•			
			Current	
	Actuals	Actuals	Budget	Baseline
,	FY2019-20	FY2020-21	FY2021-22	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		3,501,560
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
TOTAL NON OFERATING EXPENSE	0	-1,215	0,124	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
CHANCE IN NET POSITION	1.602.040.04	764 050 65	1 013 500 20	1 360 377 04
CHANGE IN NET POSITION	-1,602,048.54	-764,050.65	-1,013,588.29	-1,208,377.01

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

### Prior Fiscal Year - Current Fiscal Year - Proposed

	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	<u>.</u>	<del>-</del>	185,393	<u>-</u> .
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

OPERATING INCOME	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Charges for Services	724 464	900 745	042 024	000 075
Facility Fees	724,464	809,745	942,821	989,975
TOTAL OPERATING INCOME	327,607	222,882	042.024	000.075
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	2,7 .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
TOTAL HON OF ENATING EXTENSE	0	<u> </u>	1,074	1,0/4
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

SOURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Charges for Services	724,464	809,745	942,821	989,975
Facility Fees	327,607	222,882	342,621	202,273
Non Operating Leases	40,256	41,464	40,890	40,890
Investment Earnings	40,230	41,404	40,030	(2,748)
Proceeds from Capital Asset Dispositions	244,352	(13,630)	_	(2,740)
Transfers In	244,332	(13,030)	_	_
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

	Account Description	400	410 420	4	30 4	10 43	0 4	50 5	30 96	980	190	CEPTER DE	410	420	44	0 45	0 460	5	30 980	95	90	<b>经验证</b>	
evenue						and the same of the same					5	MERWAY											
Charges for Services	Passes	(512,825)			(99,225)							(612,050)	(71,960)									(71,960)	(684,03
	Admissions & Fees	(1,454,950)			(82,215)						(2,100)	(1,539,265)	(657,750)									(657,750)	(2,197,01
	Parcel Owner Allowances							170,415	24,990			195,405					0	27,720	2,205			29,925	225,33
	Charitable Allowances	3,990			10,677				0.000000			3,990	5,250									5,250	9.2
	Employee Allowances	6,360			820				13,860			21,040	1,155					950	1,680			3,785	24,8
	Promotional Allowances				1,650				3,465			5,115							2,625			2,625	7,7
	Promotional Discounts Merchandise Sales	\$9,245						(004 400)				59,245	14,630									14,630	73,8
					(65,625)			(674,100)				(674,100)					12	38,600)				(138,600)	(812,7
	Personal Services Service & User Fees	(58,360)			(65,625)							(65,625) (58,360)	(34,915)									(34,915)	(65,
	Food Sales	(30,300)							(519,015)		ž.	(519,015)	(24,313)						(78 280)			(78,280)	(93,
	Beer Sales								(133,675)			(133,875)							(35,390)			(35,390)	(169,
	Wine Sales								(50.190)			(50,190)							(5.985)			(5,985)	(56.
	Liquor Sales								(133,875)			(133,875)							(23,310)			(23,310)	(157,1
arges for Services Total		(1,956,540)			(244,595)			(503,685)			(2,100)	(3,501,560)	(743,590)				(3	(05,930)	(136,455)			(989,975)	(4,491,5
Invest Inc.	Investment Earnings										2,748	2,748									2,748	2,748	5,
vest Inc. Total											2,748	2,748									2,748	2,748	5,
Misc. Rev.	Non-Operating Lease Income																				(40,890)	(40,890)	(40,
isc. Rev. Total		The second secon											NAME OF THE PARTY AND ADDRESS OF								(40,890)	(40,890)	(40,1
anue Total		(1,956,540)			(244,595)			(503,685)	(794,640)		648	(3,498,812)	(743,590)				(1	09,930)	(136,455)		(38,142)	(1,028,117)	(4,526,9
pense												THE NEW LA								15.000	7	CONTRACT.	
Wages	Regular Earnings		157,336	547,374	4,160			70,172	358,358	28,732 558	130,983	1,410,795		00,573	202,621	83,657		22,747	41,509 1,350	13,692	30,626	495,425	1,906,2
	Other Farnings Wages applied to CIP Project		3,947	23,687	36,860	4,483		7,863	13,398	558	4,675	95,471		9,768	6,124 (3,116)	3,283		1,500	1,350	290	SOU	(3,116)	118,5
ges Total	seeder abbused to CII, project		161,283	571,061	41,020	118 152		78,035	371.756	29,290	135,658	1.506.266		10,341	(3,116)	86,940		24.247	42,859	13.982	31.530	515.528	2.021.
Renefits	Taxes		12,567	44,616	3,139	9,042		6,117	28,774	2,347	10,955	117,567		8,443	16,358	6.652		1,912	3,279	1,130	2.566	40.340	157.
delie 110	Retirement Fringe Ben		12,457	44,010	3,133	3,042		R 074	16,902	4,704	23.768	110,689		0,443	19,012	0,052		3,214	3,213	2.346	6.047	30,619	141
	Medical Fringe Ben		20,625	48,998				15,278	18,099	4,678	14,085	121,764		9,108	27,373			4,011		2,339	2,855	45,727	167,
	Dental Fringe Ben		1,489	3,683				408	1.211	353	950	8,093		614	2,097			163		177	193	3,243	11,
	Vision Fringe Ben		180	425				55	142	40	119	960		82	235			22		20	25	385	1.
	Life ins Fringe Ben		166	453				84	184	43	237	1,167		77	198			36		31	56	398	1,3
	Disability Fringe Ren		507	1,217				227	470	130	600	3,151		266	513			91		60	146	1,076	4,
	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	30,5
	Work Comp Fringe Ben		4,035	14,278	1.026	2,953		1,951	10,095	1,501	2,684	38,623		2,757	5,220	2,175		604	1,073	804	618	13,251	51,8
enefits 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	568,0
Professional Services	Audit										4,680	4,580			2.000						1,170	1,170	5,8
	Professional Consultants			1,700								1,700			1,400						1.170	1,400 2,570	3,1
ofessional Services Total	Administra meld			1,700						22,050	4,680	22,050			1,400					14,700	1,170	14,700	36,
Services & Supplies	Advertising - Paid Banking Fees & Processing								13,650	22,030	65.950	79,600							2,425	1.1,700	16,480	18,905	98,
	Community Relations										011,550	S HEED							.,	105		105	
	Computer & IT Small Equip		1,350					420				1,770		125								125	1.
	Computer License & Fees			2,520	425				4,650		30	7,625							1,095			1,095	8,
	Contractual Services		4,515	180	425	5,040		300	120		10,425	21,005									240	240	
	Discounts Farned							(5,065)				(5,065)											(5,
	Dues & Subscriptions		2,315	1,735				235			985	5,270		1,945	740							2,685	
	Employee Recruit & Retain		1,585	1,975	525	315			1,050		525	5,975		530	425	105			630		630	1,690	
	Office Supplies		295	305	170000000				525		1,575	2,700		505	110				8,400	4,030	105	1,245	
	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 5,250	3,780		8,400	4,030	105	14,070	
	Fuel Chemical			3,150 48,625	435		15,750		3,150			51,775			8,980	3,230	3,760					8,980	
	Unitorms		2,310	3,155		2,310		845	2,100		370	11,090		1,050	1,370	2,100			525		215	5,260	
	Safety		2,510	3,133		2,510		4-2	ALAGO		2,055	2,055		.,		42.000					315	315	
	Small Equipment			2,205	2,100				2,100			6,405			1,050				1,575			2,625	
	Fermits & Fees			405					2,950			3,355			510				125			635	
	Postage										55	55											
	Rental & Lease			1,575							1,840	3,415			1,575							1,575	
	Repairs & Maintenance										80,000	80,000							Second Co.		20,500	20,500	
	R& M General		960	4,255					210			5,425		1,740	7,930				150		3,780	13,600	
	Snow Removal			3,780					0.000			3,780			3,465						7,410	7,410	
	Janitorial			2,640		2.32			2,405		7,710	12,755 326,220				9,660	90,000		3,960		1,410	103,520	
	Fleet Maintenance Services				6,240	7,140	300,160		12,660		6.300	6,300				9,000	30,000		3,300			100,020	1
	ENGINEERING Services BLDGS Maintenance Services			35,385		17,260			31,855		19,700	104,200			28,535				8.550		25,000	62,185	
	Security			1,420		4 260			31,633		3,360	9,040			700				-,		5,040	5,740	
	Training & Education			2,150		4,200		425			250	2,825			450							450	1)
	Travel & Conferences			2,500				2.400			3,725	8,625									100	100	
rvices & Supplies Total			50,960	264,110	24,590	41,065	315,930	2,490	109,780	31,510		1,050,235		14,820	119,880	20,480	93,780		27,435	18,835	79,815	375,045	1,42
Insurance	General Liability				-0			0.000	The state of the s		81,800	81,800									18,800	18,800	
surance Yotal											\$1,800	81,800									18,800		
Utilities	Electricity			7,495		7,860			3,110		5,420				2,900				175		1,545		
	Heating			2,770		2,055					7,235	12,060			3,210				1.025		1,990	5,200 79,255	
	Water & Sewer			162,110							3,460	165,570			72,060				1,075		6,120	3,540	
	Teash			21,690					2,530	(105)	3 (00	3,495			3,540							3,340	2
	Internet			370				1.970	1.970	(105)	3,600	4,310		1.065								1.065	
	Cable TV Telephone		600	3,555			680	1,970	5,475					600	1.130				655		3,275	5,660	
											10,830	21,140											

Fund	fund 320 - Golf																							
					Driving																			
		Revenue	Sarvices	Maintenance	Range	Carts	Fleet	Proshop	FEB	Hyatt M	larketing	Admin		Revenue Services	Maintenan	e Carte	s Fl	leat P	roshop	F&B A	Anrketing	Admin		
PRINCIPLE OF STREET	and the transposition of the	Column Labels																			A PARTY			
		31											11 Total	32									2 Total	Grand Total
Row Labels	Account Description	400	410	120	430	440	450 4	160	530	960 98	10	190		400 410	420	440	450	46	0 5	30 9	80	990		
Cost of Goods Sold	Fond								155,610			2	155,610							23,835			21,835	179,445
	Food Waste & Employee Meals								4,830				4,830							630			630	5,460
	Beer								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						65,150				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			1	391,625						69,300	41,055			110,355	701,980
Central Services Cost	Central Services Cost Allocation											225,775	225,776									74,191	74,191	299,967
Central Services Cost Total												225,776	225,776									74,191	74,191	299,967
Capital Expend.	Capital Improvements											206,700	205,700									600,000	600,000	806,700
Capital Expend, Total												206,700	206,700									600,000	600,000	205,700
Debt Service	Principal											183,496	183,496											183,496
	Interest											2,055	2,055			1,8	374						1,874	3,929
Debt Service Total												185,551	185,551			1.5							1,874	187,425
Expense Total	100 10 - 10 - 10 10 10 10 10 10 10 10 10 10 10 10 10		267,339	1,202,069	70,389	187,908	316,610	465,596	818,059	(105)	75,159	1.136,069	4,534,093	149,826	483,9	COLUMN TA DESCRIPTION	A REST CONTRACTOR	3,780	104,007	118,251	39,939	831,452	1,940,638	6,474,731
	CONTRACTOR OF THE PROPERTY OF THE PARTY OF T	2 920 11	40) 767 339	1 202 068	(174 205)		316 610	(38 ngo)	Marie St. State Superior at	(105)	75 150	1 136 717	1 835 781		4810	mountains and the same of the	profesouries & a	3.780	(5,923)	(18.204)	39.939	793.310	912.571	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

	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

COMPCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES Characteristics	364 800	700 603	4 700 700	4 000 655
Charges for Services	361,890	790,683	1,798,720	1,888,655
Facility Fees	131,043	41,275	~	(100)
Investment Earnings	-	(20.445)	-	(180)
Proceeds from Capital Asset Dispositions Transfers In	~	(28,445)	175 404	-
	403.032		175,191	4 000 475
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

The part of the part of the part			hateau n Labels	Aspen Grove	Events	Marketing	Admin	dhebhala	
		33						Grand Total	
Row Labels	Account Description	500	100	510	530	980	990		
Revenue	de basilion (1971) Autor (Ballion (1974) Autor (1974) Aut	ATTENDED TO COMMON STATE OF THE PARTY OF THE			2010 by Lithard Black on British	Children Standard Sta			
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				A STATE OF THE STA					
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	2	507	
	Disability Fringe Benefits				1,437			1,437	
	Unemployment Fringe Ben		1,295			323	3	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	10,17	0	237,252	
<b>Professional Services</b>	Audit		1,170					1,170	
Professional Services Total			1,170					1,170	
Services & Supplies	Advertising - Paid					31,50	0	31,500	
28:	Banking Fees & Processing				41,090	)		41,090	
	Computer & IT Small Equip		2,520					2,520	
	Computer License & Fees		6,975			10	0	7,075	
	Computer Supplies		105					105	
	Contractual Services		5,940					5,940	
	Employee Recruit & Retain		1,590					1,590	
	Employee Recruitment & Retention				945	5		94!	
	Office Supplies		1,560	Ö	735	5		2,29	
	Operating		20,710	1,155	46,410	2,09	5	70,370	

Fu	nd

330 - Facilities

		Chateau Column Labels	Aspen Grove	Events	Marketing	Admin
		33				54 July 13 I
Row Labels	Account Description	500	510	530	980	Grand Total
Services & Supplies	Fuel	2,520	120	330	980	990
••	Uniforms	2,320	120	3,150		2,640
	Small Equipment	2,413		5,150 5,250		5,569
	Permits & Fees	2,530	1,410	3,230		5,250
	Postage	165	1,710			3,940
	Repairs & Maintenance	90,000				165
	R& M General	2,100	24,000			90,000
	R&M General	2,100	24,000	210		26,100
	R&M Preventative		2,100	210		210
	R&M Corrective		2,100	2,525		2,100
	Snow Removal	16,905	6,300	2,323		2,525
	Janitorial	29,940	6,300			23,205
	Fleet Maintenance Services	4,980	0,500			36,240
	BLDGS Maintenance Services	105,125	31,671	18,015		4,980
	Security	2,700	3,260	10,015		154,811
	Training & Education	770	3,200			5,960
	Travel & Conferences	8,350				770
Services & Supplies Total		307,900	76,316	118,330	22 COE	8,350
Insurance	General Liability	12,200	600	110,530	33,695	536,241
Insurance Total	- · · · · · · · · · · · · · · · · · · ·	12,200	600			12,800
Utilities	Electricity	11,685	785	5,420		12,800
	Heating	7,235	755	3,420		17,890
	Water & Sewer	6,420	2,680			7,990
	Trash	0,420	2,000	13,610		9,100
	Internet	3,290		13,010		13,610 3,290
	Telephone	3,610		795		3,290 4,405
Utilities Total		32,240	4,220	19,825		
Cost of Goods Sold	Food	52,240	7,220	301,875		56,285
	Food Waste & Employee Meals			21,000		301,875 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	105,780		450,670		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
** ** ** ** ** ** ** ** ** ** ** ** **		activities recommended and a prompt particles of the promption of the prom	5,930	(176,970)	ernomental entre entre de la companya de la company	

## 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

			Current	
	Actuals	Actuals	Budget	Baseline
	FY2019-20	FY2020-21	FY2021-22	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

	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	44		19,553	<b>~</b>
TOTAL SOURCES	8,275,609	8,574,473	11,081,427	11,620,649
USES Salaries and Wages Employee Fringe Total Personnel Cost	2,771,784 870,179 3,641,963	2,740,266 902,190 3,642,456	3,299,155 1,131,813 4,430,968	3,791,270 1,252,733 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

		Fleet	Brushing Crew	HAT	Services	Revenue Office	Lifts SI	one Maint O	Base perations Ski Patrol	Ski School	Child Ski Center		Property Operations 1	lustf Shore *	Aarketine	Admin		Snowflake		
		Column Labels	WEN.		30.112.1	3.33		ope many	permissis sarracio				7,015	yattanun i	a. de (ing		4 Total		16 Total	Grand Total
w Labels Revenue	Account Description	450	490 5	30	E00	610 6	20 6	30 64	650	560 E	570 (	ino 61	90 9	60 9	80 9	90		30		
Charges for Services	Passes				(2,022,210)											E 18	(2,022,210)			(2,022,2
-	Admissions & Fees				(5,050,970)												(5,050,970)			15 050 9
	Rental Income				(5,250)												(5,250)			(5,2
	Concessions				(45,050)											8	(45,050)			{45,0
	Inter-District Program Allowances			8,925												39,900	48,825			48.8
	Charitable Allowances				27,510												27,510			27,5
	Employee Allowances			59,325	66,360											9	125,685	5,145	5,145	130,8
	Promotional Allowances			9,975	574,350					4,095	14,385	2,100		3,255			608,160			608,1
	Merchandise Sales										(530)			(58,695)			(59,225)		420	(59,7
	Allocated to others													49,895			49,895			49,8
	Personal Services									(873,705)	(850,980)			(10,505)			{1,735,190}		kana in	(1,735.
	Repairs for Customers											(10,500)		(640)			(11,140)			(11,
	Service & User Fees				(98,600)						(135,450)	(1,187,970)		(161,700)			(1,583,720)		Visit of	(1,583,
	Food Sales			(1,064,700)												U)	(1,064,700)	(281,715)		(1,346,
	Beer Sales			(201,750)													(204,750)	(88,515)	(88,515)	(293,
	Wine Sales			(40,950)													(40,950)	(8,505)	(8,505)	(49,
harges for Services Total	Liquer Sales			(122,745)													(122,745)	(46,935)	(46,935)	(169,
Interfund	Interfund Services Operations		(15,735)	(1,354,920)	(6,553,860)					(869,610)	(372,575)	{1,196,370}		(178,390)		39,900	(11,085,825)	(420,525)	(420,525)	
nterfund Total	interions Services Operations		{15,735}													į.	(15,735) (15,735)			(15,
Invest Inc.	Investment Earnings		[15,735]													(21,324)	(21,324)			(15, (21,
Invest Inc. Total	mar simens commigs															(21,324)	(21,324)			(21,
Misc. Rev.	Non-Operating Lease Income															(77,240)	(77,240)			(77,
Misc. Rev. Yotal	The special section of the section o															[77,240]	(77,240)		Burgue S	[77,
evenue Total			(15,735)	(1,354,920)	(6,553,860)	****************				(869,610)	(972,575)	(1,196,370)		(178,390)	and the second of the second o	(58,664)	(11,200,124)	(420,525)	[420,525]	
Expense	designation and a sequence with the second approximation and an extension of APA reserve and	The Action of the Action factor and resident community		and the property of the second	- Addison - America		ATTICL MEANS AND ADDRESS				and the Marian Sa	Aprir atzi at			A C Surre Selection		Cartain to Laborate and to			
Wages	Regular Farnings		83,280	318,991		250,786	606,265	390,570	210,795	297,841	390,292	217,293	268,315	63,922	140,739	343,854	3,582,944	98,579	98,579	3,681,
	Other Earnings		2,082	11,331		6,287	17,830	10,471	4,142	8,648	8,734	5,128	7,007	1,720	4,319	19,501	107,200	2,547	2,547	109,
Wages Total	-		85,362	330,322		257,073	624,096	401,041	214,937	306,489	399,026	222,423	275,322	65,642	145,058	363,355	3,690,144	101,126	101,176	3,791,
Benefits	Taxes		6,531	25,626		19,903	48,681	31,230	16,443	23,637	30,527	17,016	21,298	5,022	11,506	29,306	286,726	7,795	7,795	294,
	Retirement Fringe Ben			18,613		13,571	52,856	30,553		10,482	303		13,314		22,105	68,053	229,850	3,416	3,416	233.
	Medical Fringe Ben			21,356		19,717	84,488	51,338	4,762	6,238	10,219	12,522	23,785		30,439	41,657	306,622	6,261	6,261	312,
	Dental Fringe Ben			1,354		1,217	5,509	3,236	310	412	635	943	1,611		2,318	3,002	22,146	257	257	21,
	Vision Fringe Ben			157		148	638	445	42	55	67	106	181		262	324	2,425	30	30	. 2,
	Life ins Fringe Ben			195		145	556	318	56	108	36	21	139		223	658	2,455	36	36	2,
	Disability Fringe Ben			522		385	1,517	873	224	299	240	171	377		626	1,803	7,037	99	99	7,
	Unemployment Fringe Ben		1,279	5,024		3,900	9,544	6,128	3,271	4,632	5,987	3,336	4,179	984	2,255	5,750	56,219	1,531	1,531	
	Work Comp Fringe Ben		7,249	27,292		21,879	53,040	34,091	18,268	26,051	33,814	18,909	23,404	5,578	11,820	30,890	312,235	8,594	8,594	320,
Benefits Total			15,059	100,139		80,815	256,828	158,812	43,325	71,915	81,828	53,125	88,288	11,584	81,553	183,444	1,224,714	28,019	28,019	
Professional Services	Legal															12,000	12,000 11,700			12,
	Audit																		144.65	23
Professional Services Total															204,750	23,700	23,700 204,750			204
Services & Supplies	Advertising - Paid														2,100		2,100			204
	Advertising - Trade Banking Fees & Processing			24,050											2,100	196,355	220,405	7.470	7,470	
	Community Relations			24,030											27,305	250,255	27,305	1,410		27
	Computer & IT Small Equin			1,050		3,990					2,625	3,360		2,100	6,300		19,425			19
	Computer License & Fees			7,350		3,930		9,975			2,027	3,340		4,200	57,745	41,200	115.270	1.320	1,320	
	Contractual Services			,,,,,,,		8,140		2,51.3		120	180	60		90		3,240	11,830			11
	Dues & Subscriptions					-,		1,560		1,230	380				2,105	10,815	16,090			16
	Employee Recruit & Retain			2,100				930		3,780	4,305	1,050			545	23,610	36,320	210	210	30
	Office Supplies			1,050												2,120	3,170	500	500	
	Operating	3,54	0 4,095	82,425		24,360	22,665	26,480	11,340	26,955	22,995	19,950	37,490	4,200	18,900	8,400	313,795	23,415	23,415	337
	Fuel	31,50					1,260	75,600					16,385				124,745			124
	Chemical			6,720													6,720			. (
	Uniforms			2,625												38,645	41,270	1,575	1,575	
	Safety						4,620		4,410				315			1,050	10,395			10
	Small Equipment			7,350			11,715				3,990	27,090					50,145	1,575		
	Permits & Fees			2,835				510						125		54,175	57,245	940	940	
	Postage														4,725	455	5,180			
	Rental & Lease							8,400					8,190	22,830			39,420		17666	31
	Repairs & Maintenance								_							70,000	20,000 136,405	210	210	13
	R& M General			210	1		85,580	46,940	3,675				4 744				4,730	210	2001	113
	B&M Preventative												4,730				49.980			4
	Snow Removal												49,980 42,660				49,980	-		i 1
	Janitorial	200	10										40,620				295,950			29
	Fleet Maintenance Services	255,33	) V										70,080			6,300	6,300		435	:
	ENGINEERING Services BLBGS Maintenance Services			25,800	,								88,610			-,	114,410			11
	Security			e.r,0(A	•								7,860				7,860	500	500	
	Training & Education		350							2,600	840						3,790		1,50	) 5
			250			3,190						200	8.900		10,000		22,290			22

			Brushing			Revenue			Base			Child Ski	Rentals &	Property							
		Fleet	Crew	FRB	Services	Office	Lifts	Slope Maint C	perations	Ski Patrol	Ski School	Center	Repairs	Operations	lyatt Shop	Marketing	Admin		Snowflake		
		Column Labels											ALC: NOTE: THE								
ow Labels	Account Description	34 450	490	30	000	510	20	630 6	10	650	60	670	680	690	160	980	990	14 Total	36 530	36 Total	Grand Total
Services & Supplies Total	Account Description	290,370	4,445	163,565	ioo .	39,680	125,840	170,095	0	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					,					- 4	/		000,00	majo ta	40.1,1.12	234,500	234,500	55,215	The Beat	234,500
Insurance Total																	234,500	234,500			234,500
Utilities	Electricity	10,200		1.290			55,650	186,550						33,520			22.45.00	287,210			287,210
	Heating	7,230		5.195				444,000						23,755				36,180	1,540	1,540	37,720
	Water & Sewer			975				125,545						14,855				141,375	4,4-0	TE SECTION	141,375
	Trash		2,250	11,065										17,505				30,820			30,820
	Internet		-,	34,444										21,505	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	3,423	la plant	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
Cast of Goods Sold	Food		.,	319,725		.,	- 1,0							,		,		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	73,39
	Wine			16,380														16,380	3,360	3,360	
	Liquor			25,725														25,725	9,870	9,870	
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		1	483.79
Central Services Cost Total																	483,797	483,797			483,79
Capital Expend.	Capital Improvements																4,405,000	4,405,000			4,405,00
Capital Expend. Total																	4,405,000	4,405,000			4,405,00
Debt Service	Principal																19,550	19,550		NOTICE :	19,55
	Interest																219	219			21
Debt Service Total																	19,769	19,769		STEP THE	19,76
Expense Total		307,840	107,116	1,054,401		379,238	1,063,769		175	277,892	413,189	516,374	327,411	759,420	107,376	572,796	6,142,335	13,071,524	296,385	296,385	13,367,90

### 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	24.7,041	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

SOURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Charges for Services	1.004.000	1 01 4 027	1 1 1 7 1 5 1	1 204 505
Facility Fees	1,004,900	1,014,837	1,147,154	1,204,505
Intergovernmental - Operating Grants	1,171,194	1,229,835	17,000	17,000
Investment Earnings	17,000	37,176	17,000	
Proceeds from Capital Asset Dispositions	-	(7 1 4 7 )	-	1,020
Transfers In	•	(7,142)	2,229	-
TOTAL SOURCES	2 102 004	2 274 707	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 727 575
TOTAL SOUNCES	2,193,094	2,274,707	1,166,383	1,222,525
USES Salaries and Wages Employee Fringe	1,054,806 323,816	966,114 274,637	1,069,121 327,197	1,213,432 347,234
Total Personnel Cost	1,378,621	1,240,752	1,396,318	1,560,666
Professional Services Services and Supplies Insurance Utilities Cost of Goods Sold Central Services Cost Capital Improvements Debt Service Transfers Out	5,700.00 525,703.08 50,793.24 131,312 24,574 124,000 0 0	5,919.00 408,880.55 54,123.84 108,567 13,225 106,944 0 -15	5,850.00 612,845.00 57,900.00 145,640 51,380 130,539 1,009,933 2,229	5,850.00 623,425.00 60,900.00 124,120 53,965 137,597 421,000 2,254
TOTAL USES	***************************************			
SOURCES(USES)	<u>2,487,745</u> -294,651	1,938,396 336,310	3,412,634 -2,246,251	-1,767,252

Fund 350 - Recreation

		Youth Programs Column	Senior Programs	Adult Programs		Recreation Center		Fitness Programs	Kid Zone	Marketing	Admin			
		Labels 46			46 Total	48								
Row Labels	Account Description		820	831	40 IUIAI	820	840	850	860	890	980	990	48 Total	Grand Total
Revenue			A PROPERTY.				0.10	030	000	330	300	330		Property of the second
Charges for Services	Admissions & Fees		(31,500)		(31,500)		(845,250)			****			(845,250)	(876,750)
	Admissions & Fees - Non-Resident												(0,0,200)	(070,750)
	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	~	-		50年产		-		-					-
	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)	
	Service & User Fees						(8,980)			(1,890	)		(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 Other Source Total	Funded Cap Res - Established											-	-	-
<b>Operating Grants</b>	Operating Grants - County		(17,000)		(17,000)									(17,000)
Operating Grants Total	www.		(17,000)		(17,000)	)								(17,000)
Transfers	In					7								- 1
Transfers Total														
Wages	Regular Earnings	133,536	150	29,212	345,120	2	234,296	322,267	138,655	39,914			CONTRACTOR OF THE PERSON OF TH	
Benefits	Taxes	11,776	14,528	2,294	28,598		19,060	26,634	13,146	3,162				
	Retirement Fringe Ben	17,025	15,137	3,213	35,375	8	32,929	16,694	5,556	942	26 1000			
	Medical Fringe Ben	23,479	11,041	2,877	37,398		25,995	19,035	3,879	455				90
	Dental Fringe Ben	1,735 205	758 99	203 26	2,696 329	6	1,784 232	1,264 152	271 35	31 4				
	Vision Fringe Ben	179	167	36	382		348	195	63	12				SP
	Life Ins Fringe Ben Disability Fringe Ben	485	421	95	1,001		947	481	154	25			ACTION OF THE PARTY OF THE PART	21
	Unemployment Fringe Ben	2,316	2,562	453	5,331	57	3,737	5,223	2,580	619			ENATHER DESCRIPTION	
	Work Comp Fringe Ben	3,752	4,177	723	8,652		6,262	8,595	4,277	1,023			ESPECIAL SERVICES	627
Benefits Total	Work comp tringe ben	60,951		9,920			91,294	78,272	29,961	6,273				36
Professional Services	Audit	04,552	10,000	2,222	<b>THE RES</b>	6		,			,	5,850		10
Professional Services Total												5,850		(C)
Services & Supplies	Advertising - Paid						-	-	-		1,05	0	1,050	1,050
CONTRACTOR OF THE PROPERTY	Banking Fees & Processing					Ä						28,845	28,845	28,845
	Computer & IT Small Equip						1,050						1,050	1,050
	Computer License & Fees					8						80		08
	Computer Supplies					Si .						2,100		
	Contractual Services					76 75	60		95	300	0	10,800		
	Dues & Subscriptions	125			180		2,210					605		
	Employee Recruit & Retain	105	210		315	OT.	1,050	865	530			3,465	5,910	6,225

Fund	350 - Recreation													
				Senior	Adult	Recreation	Aquatics Fitness	0.00						
			rograms	Programs	Programs	Center	Programs Programs	Kid Zone	Marketing	Admin				
		Column												
		Labels												
		46				46 Total	48						48 Total	<b>Grand Total</b>
Row Labels	Account Description	810	811	820	831		820 840	850	860	890	980	990	Maria Land	E built
Revenue														
Charges for Services	Admissions & Fees		(nn cnn)	(31,500)		(31,500)							(845,250)	(876,750)
	Program Registration		(82,690)	(21,000)	(44,415)	(148,105)		(31,500)	(5,180)				(36,680)	(184,785)
	Rental Income		to empl				(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)			Partiel (Declaration)			(8,400)	(8,400)
	Service & User Fees						(8,980			(1,890)			(10,870)	(10,870)
	Food Sales		Service and and assert V	Service Services	namen sonovani		(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)	
Invest Inc.	Investment Earnings											(1,020)	(1,020)	(1,020)
Invest Inc. Total				Secretary and the second								(1,020)	(1,020)	(1,020)
Operating Grants	Operating Grants - County			(17,000)		(17,000)								(17,000)
Operating Grants Total		******		(17,000)		(17,000)	THE CONTRACT OF SECURITIES AND THE PROPERTY OF				and the contract of the			(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													30	
Wages	Regular Earnings		133,536	182,372	29,212	345,120	234,296		138,655	39,914	35,278	11,109	781,519	1,126,639
	Other Earnings		16,498	3,936		20,434	7,193		31,835	1,175	202	4,567	66,359	86,793
Wages Total			150,034	186,308	29,212	365,554			170,490	41,089	35,480	15,676	847,878	1,213,432
Benefits	Taxes		11,776	14,528	2,294	28,598			13,146	3,162	2,819	1,233	66,054	94,652
	Retirement Fringe Ben		17,025	15,137	3,213	35,375	1000		5,556	942	4,435	1,681	62,237	97,612
	Medical Fringe Ben		23,479	11,041	2,877	37,398			3,879	455	5,705	2,204	57,274	94,671
	Dental Fringe Ben		1,735	758	203	2,696			271	31	409	142	3,900	6,596
	Vision Fringe Ben		205	99	26	329			35	4	50	17	491	820
	Life Ins Fringe Ben		179	167	36	382			63	12	36	24	678	1,060
	Disability Fringe Ben		485	421	95	1,001			154	25	121	54	1,782	2,783
	Unemployment Fringe Ben		2,316	2,562	453	5,331			2,580	619	582	245	12,986	18,317
	Work Comp Fringe Ben		3,752	4,177	723	8,652	3		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
<b>Professional Services Total</b>												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					N. Paris						80	80	80
	Computer Supplies											2,100	2,100	2,100
	Contractual Services						60		95	300		10,800	11,375	11,375
	<b>Dues &amp; Subscriptions</b>		125	55		180	2,210	465				605	3,280	3,460
	Employee Recruit & Retain		105	210		315	514		530			3,465	5,910	
	Operating		11,870	10,815	4,460	27,145	5.5	19,065	7,615	1,355	11,465	13,380	109,585	
	Fuel			4,155		4,155	5					7,560	7,560	
	Chemical							16,345					16,345	125
	Uniforms			420		420	1,57	4,305				4,205	11,825	A(2
	Small Equipment							7	3,050				3,050	3,050

350 - Recreation

	and a second			Senior	Adult	Recreation	Aquatics	Fitness							
and the state of the control of the state of the state of	The Allendary Committee of the Committee	and the same of the same	Programs	Program	s Programs	Center	Programs	Programs	Kid Zone	Marketing	Admin				
		Column													
		Labels				2-40-2								ALC: STATE OF	
Row Labels	Account Description	46 810	811	820	831	46 Total	48							48 Total	<b>Grand Total</b>
Services & Supplies	Permits & Fees	010	011	020	831		820	840	850	860	890	980	990		100000
services & supplies	Postage							2,050	685					2,735	2,735
	Printing & Publishing					A CONTRACTOR	1000	485					960	1,445	1,445
	Rental & Lease			111		110									110
				16,26	)	16,260							200 100/100		16,260
	Repairs & Maintenance												7,500	Control State State	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		1,0	9,36	)	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			50	)	500		2,000	2,800	3,200			3,620	11,620	12,120
	Travel & Conferences			100		400	10 m						300	300	700
Services & Supplies Total			13,	25 41,88	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						0	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 84	0	880	)	10	1,335	i			2,700	4,045	4,925
Utilities Total			35	5 84	0	880	1	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
<b>Central Services Cost</b>	Central Services Cost Allocation												137,597	137,597	137,597
Central Services Cost Total						the Park							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						33	25						25	
Debt Service Total								2,254						2,254	2,254
Expense Total		As other more than the second second	35 224,	515 277,92	3 54,432	556,906	10,320	921,802	467,91	1 215,991	49,707	63,117	704,022	2,432,871	2,989,77

### 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

OPERATING INCOME         (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           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         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         31,355		Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Pacility Fees	OPERATING INCOME				
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         100,000         100,000         100,000         200,000         2476,000         248,000         248,000         248,000         248,000         248,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000         247,000 <t< td=""><td></td><td>-</td><td>(123,602)</td><td>• •</td><td></td></t<>		-	(123,602)	• •	
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         0         0         0         0         0           Investment Earnings         0         2,748         15,000         25,872           Proceeds from Capital Asset Dispositions         0         0         0         0           TOTAL NON O	•	-			
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         100,000           Defensible Space         -         100,000         100,000         100,000         100,000           Defensible Space         -         100,000         100,000         100,000         100,000           Defensible Space         -         100,000         412,971.61         541,945.01         482,877.99           NET INCOME (EXPENSE)         0         472,656         16,355         4,165,872           NON OPERATING INCOME         0         2,748         15,000         25,872           NON OPERATING E	TOTAL OPERATING INCOME	***************************************	885,628	558,300	4,648,755
Employee Fringe         -         50,263         63,879         72,903           Total Personnel Cost         -         208,934         237,467         281,834           Professional Services         -         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         472,656         16,355         4,165,877           NON OPERATING INCOME         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         0         475,405         31,355	OPERATING EXPENSE				
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         100,000         100,000         24,408.00           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           NON OPERATING INCOME         8         0.00         2,748         15,000         25,872           Proceeds from Capital Asset Dispositions         0.00         0.00         0.00         0.00           TOTAL NON OPERATING INCOME         0.00         2,748         15,000         25,872           NON OPERATING EXPENSE         0.00         37,405         31,355         4,191,749           TRANSFERS         0.00         475,405         31,355         4,191,	Salaries and Wages	-	158,671	173,588	208,931
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         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           NON OPERATING INCOME         8         0.00         2,748         15,000         25,872           Proceeds from Capital Asset Dispositions         0.00         0.00         0.00         0.00           TOTAL NON OPERATING INCOME         0.00         2,748         15,000         25,872           NON OPERATING EXPENSE         0.00         475,405         31,355         4,191,749           TRANSFERS           Income (EXPENSE) BEFORE TRANSFERS         0.00         475,405         31,355         4,191,749           TRANSFERS         0.00         0.00         386,629 </td <td>Employee Fringe</td> <td></td> <td>50,263</td> <td>63,879</td> <td>72,903</td>	Employee Fringe		50,263	63,879	72,903
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         20,000           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         0         2,748         15,000         25,872           Proceeds from Capital Asset Dispositions         0         0         0         0         0           TOTAL NON OPERATING INCOME         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         475,405         31,355         4,191,749           TRANSFERS         0         475,405         31,355         4,191,749           TRANSFERS         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629<	Total Personnel Cost	•	208,934	237,467	281,834
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         0         2,748         15,000         25,872           Proceeds from Capital Asset Dispositions         0         0         0         0         0           TOTAL NON OPERATING INCOME         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         475,405         31,355         4,191,749           TRANSFERS           Transfers Out         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	Professional Services	-	925	-	-
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           NON OPERATING INCOME         Investment Earnings         0         472,656         16,355         4,165,877           Proceeds from Capital Asset Dispositions         0         0         0         0           TOTAL NON OPERATING INCOME         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         475,405         31,355         4,191,749           TRANSFERS           Transfers Out         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	Services and Supplies	<b>a</b>	39,966	132,418	51,945
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           NON OPERATING INCOME         Investment Earnings         0         472,656         16,355         4,165,877           Proceeds from Capital Asset Dispositions         0         0         0         0           TOTAL NON OPERATING INCOME         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         475,405         31,355         4,191,749           TRANSFERS           Transfers Out         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	Utilities	-	7,706	8,604	5,945
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         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         0         475,405         31,355         4,191,749           TRANSFERS         0         475,405         31,355         4,191,749           TRANSFERS         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	Central Services Cost			17,956	•
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         0         2,748         15,000         25,872           Proceeds from Capital Asset Dispositions         0         0         0         0         0           TOTAL NON OPERATING INCOME         0         2,748         15,000         25,872           NON OPERATING EXPENSE         0         475,405         31,355         4,191,749           TRANSFERS         0         475,405         31,355         4,191,749           TRANSFERS         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	Defensible Space	-	*	<u>-</u>	
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         0         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	•	0.00	•	-	•
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	TOTAL OPERATING EXPENSE	0.00	412,971.61	541,945.01	
Investment Earnings         0         2,748         15,000         25,872           Proceeds from Capital Asset Dispositions         0         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	NET INCOME (EXPENSE)	0	472,656	16,355	4,165,877
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           0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	NON OPERATING INCOME				
TOTAL NON OPERATING INCOME         0         2,748         15,000         25,872           NON OPERATING EXPENSE         UNCOME(EXPENSE) BEFORE TRANSFERS         0         475,405         31,355         4,191,749           TRANSFERS         0         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	Investment Earnings	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	Proceeds from Capital Asset Dispositions	0	0	0	0
INCOME(EXPENSE) BEFORE TRANSFERS         0         475,405         31,355         4,191,749           TRANSFERS         0         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	TOTAL NON OPERATING INCOME	0	2,748	15,000	25,872
TRANSFERS           Transfers Out         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	NON OPERATING EXPENSE				
Transfers Out         0         0         386,629         0           TOTAL TRANSFERS         0         0         -386,629         0	INCOME(EXPENSE) BEFORE TRANSFERS	0	475,405	31,355	4,191,749
TOTAL TRANSFERS 0 0 -386,629 0	TRANSFERS				
	Transfers Out	0	0	386,629	0
CHANGE IN NET POSITION 0 475,405 -355,274 4,191,749	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

	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 Employee Fringe Total Personnel Cost	141,275 50,197 191,472	158,671 50,263 208,934	173,588 63,879 237,467	208,931 72,903 281,834
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

			Admin	
		Colum	n Labels	
		49		<b>Grand Total</b>
Row Labels	Account Description	990		
Revenue				
Charges for Services	Punch Cards Utilized	A THE RESIDENCE OF THE PARTY OF	311,850	311,850
	Service & User Fees		(36,775)	(36,775)
<b>Charges for Services Total</b>			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	- 11			
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
<b>Utilities Total</b>		5,945	5,945
<b>Central Services Cost</b>	Central Services Allocation Cs	18,746	18,746
<b>Central Services Cost Total</b>		18,746	18,746
Defensible Space	Defensible Space Costs	100,000	100,000
<b>Defensible Space Total</b>		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

	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

	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

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TO THE REPORT OF THE PARTY OF T		Column	Lauria .
		Labels	
		43 G	rand Total
Row Labels	Account Description	780	
Revenue			
Charges for Services	Rental Income	(69,380)	(69,380)
Charges for Services Total		(69,380)	(69,380)
Interfund	<b>Interfund Services Operations</b>	(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
<b>Professional Services</b>	Audit	1,170	1,170
<b>Professional Services Total</b>		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

Admin	The state of the s	THE TRACE COME THE SPEAK AND
Column	Carlo Car	A STATE OF THE PARTY OF THE PAR
Labels		
43 Grand Total		
Account Description 780	Account Description	Row Labels
Small Equipment 4,360 4,360	Small Equipment	Services & Supplies
Permits & Fees 460 460	Permits & Fees	
Rental & Lease 8,050 8,050	Rental & Lease	
Repairs & Maintenance 141,000 141,000	Repairs & Maintenance	
R& M General 45,825 45,825	R& M General	
R&M Preventative 4,200 4,200	R&M Preventative	
Snow Removal 2,730 2,730	Snow Removal	
Fleet Maintenance Services 63,960 63,960	Fleet Maintenance Services	
BLDGS Maintenance Services 65,030 65,030	<b>BLDGS Maintenance Services</b>	
Security 17,070 17,070	Security	
Training & Education 3,050 3,050	Training & Education	
468,865 468,86		Services & Supplies Total
General Liability 14,500 14,500	General Liability	Insurance
14,500 14,50		Insurance Total
Electricity 12,530 12,53	Electricity	Utilities
Heating 2,465 2,465	Heating	
Water & Sewer 49,355 49,35	Water & Sewer	
Trash 33,280 33,28	Trash	
Telephone 15,330 15,33	Telephone	
112,960 112,96		<b>Utilities Total</b>
Central Services Cost Allocation 62,653 62,65	Central Services Cost Allocation	<b>Central Services Cost</b>
62,653 62,65		<b>Central Services Cost Total</b>
Capital Improvements 254,500 254,50	Capital Improvements	Capital Expend.
254,500 254,50		Capital Expend. Total
Principal 2,972 2,97	Principal	Debt Service
Interest 33 3	Interest	
3,005 3,00		Debt Service Total
1,403,053 1,403,05		Expense Total
1,403,053 1,134,788		Expense Total Grand Total

## 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

	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

SOURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Charges for Services	133,786	156,631	181,048	190,105
Facility Fees	114,662	115,555	101,040	190,103
Investment Earnings	114,002	113,333	<del>-</del>	(2,352)
Proceeds from Capital Asset Dispositions	-	(3,639)	-	(2,332)
Transfers In	-	(3,033)	1,291	-
TOTAL SOURCES	248,449	268,547	182,339	187,753
		and the second s		
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

		Services Mark	keting
State of the second second		Column	
		Labels	and the second
		45	Grand Total
Row Labels	Account Description	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)
	<b>Employee Allowances</b>	(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)
<b>Charges for Services Total</b>		(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	\$\$\psi_\$\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	***************************************	***************************************
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	3	26,224	26,224
Professional Services	Audit	585	585
Professional Services Total	, , , , , , , , , , , , , , , , , , , ,	585	585
Services & Supplies	Advertising - Paid		1.050 1.050
odivious of outpines	Computer License & Fees	30	30
	Contractual Services	120	120
	Dues & Subscriptions	530	530
	Employee Recruit & Retain	525	525

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runa	380 Tennis	Services	Maulintina	
		Column	Marketing	
e ang maggio, was said the		Labels		Off America
		45		Grand Total
Row Labels	Account Description	880	980	Granu rotar
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
	<b>BLDGS Maintenance Services</b>	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
<b>Central Services Cost</b>	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

## 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

ODERATING INCOME	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
OPERATING INCOME			500 F00	057.005
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

COLIDCEC	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
SOURCES Character Countries	4 (40 500	020 405	002 500	027.005
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	40.405	(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				0.000					
154517423581V. 0551745 v.E. 5006	THE CONTRACTOR OF THE PARTY.	1B F&B	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	
		Labels								
		38	39							Grand Total
Row Labels	Account Description	530	530	710	750	760	780	850	990	
Revenue									(nra ara)	(050 050)
Charges for Services	Admissions & Fees							(27.200)	(952,350)	(952,350)
	Program Registration Rental Income							(27,300)	[10A AOE]	(27,300)
	Concessions				(16,280)	(33,060)			(184,485)	(184,485)
	Parcel Owner Allowances	320	320		(10,200)	(33,000)				(49,340) 640
	Employee Allowances	2,945	2,945							5,890
	Punch Cards Utilized	2,945	2,945						622.150	
	Food Sales	/191 CTO\	/191 CTO\						633,150	633,150 (363,300)
Charges for Services Total	rood Sales	(181,650) (178,385)	(181,650) (178,385)		(16 300)	(33,060)		(27,300)	(503,685)	(937,095)
Facility Fee	Facility Fees	(170,303)	(170,303)		(10,200)	(33,000)		(27,300)	(1,394,640)	(1,394,640)
Facility Fee Total	racinty rees								(1,394,640)	(1,394,640)
Invest Inc.	Investment Earnings								(11,400)	(11,400)
Invest Inc. Total	nivestinent carmigs								(11,400)	(11,400)
Metrics Revenue Type	Visits								(191,849)	(191,849)
Wieting Nevertie Type	METRIC CONTRA CLEARING								191,849	191,849
Metrics Revenue Type Total	We mid committee many									
Revenue Total		(178,385)	(178,385)		(16,280)	(33,060)		(27,300)	(1,909,725)	(2,343,135)
Expense			AND THE PERSON NAMED IN TH	***************************************		AND THE PROPERTY OF THE PARTY O			niandriakan desakan rati salama berdi (m	
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						20050	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						276	84
	Unemployment Fringe Ben			3,758			5,825	4,412	276	
	Unemployment fringe Benefits	829	810						4 400	1,639
	Work Comp Fringe Ben		4.754	6,233			9,538	7,237	1,103	
	Work comp Fringe Benefits	1,384					400 474	. 70 444	0.201	2,735
Benefits Total		11,102	10,953	40,246	V.		100,476	5 76,114	9,201	
Professional Services	Legal								12,000	
	Audit								5,850	
Professional Services Total		3 000	2 220						17,850	
Services & Supplies	Banking Fees & Processing	3,000	3,370						22,915	1,579
	Computer & IT Small Equip			1,575	,		1,75	5	1,260	
	Computer License & Fees						9,74		47,375	
	Contractual Services						80		47,375	805
	Dues & Subscriptions						80	5		30.

und	_ 390 - Beach	IB F&B Column Labels	BC F&B	Hosts	BC Bar	IB Bar	Maint	Aquatics	Admin	
low Labels	Account Description	38 530	39 530	710	750	760	780	850	990	Grand Total
Services & Supplies	Employee Recruit & Retain	330	330	690	730	700	1,160	Contract to the Contract of	990	2,480
,	Employee Recruitment & Retention	630	630	050			1,100	050		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	100000	660	10,750
	Chemical	945	945				10,050	8,295	000	10,185
	Uniforms	525	525	3,150			5,255			12,605
	Small Equipment	1,575	1,575	3,130			4,255		22,050	30,190
	Permits & Fees	1,160	1,160		965	940		2,305	55	6,585
	Rental & Lease	1,100	1,100		303	340	29,365		17,820	47,185
	Repairs & Maintenance						23,303		166,500	166,500
	R& M General			570			31,725		2,100	34,395
	R&M General	110	110	370			, 31,723		2,100	220
	R&M Preventative	110	110				2,760			2,760
	Snow Removal						7,140			7,140
	Fleet Maintenance Services						64,080		5,460	69,540
	ENGINEERING Services						04,000		6,300	6,300
	BLDGS Maintenance Services	16,265	15,615						97,695	129,575
	Security	320	420						1,380	2,120
	Training & Education	520	-120	725			1,960	1,500	1,500	4,185
	Travel & Conferences			1,550			1,500	1,500		1,550
Services & Supplies Total	maver & connectices	37,340	37,055	13,205	965	940	221,560	81,485	399,980	792,530
Insurance	General Liability	31,540	37,033	13,203	303	340	221,300	01,403	41,300	41,300
Insurance Total	deficial blabiney								41,300	41,300
Utilities	Electricity	600	600						13,100	14,300
otilities.	Heating	800							2,565	5,945
	Water & Sewer	000	2,500						43,550	43,550
	Trash						39,395		43,330	39,395
	Telephone						12,495		5,880	18,45
Utilities Total	Total Priority	1,400	3,180				51,890		3.5	121,64
Cost of Goods Sold	Food	51,660					52,550	, ,	00,000	105,525
Cost of Goods Sold Total	, 550	51,660	14667							105,52
Central Services Cost	Central Services Allocation Cs	5-7,555	,						139,628	139,62
Central Services Cost Total	The state of the s								139,628	139,62
Capital Expend.	Capital Improvements								182,500	182,500
Capital Expend. Total	- The state of the								182,500	
Debt Service	Principal								6,295	
GONE GOLLATOR	Interest								70	
Debt Service Total	car tar								6,365	
Expense Total		156,698	158,937	303,117	965	940	755,345	5 447,125	The second of the second	PERSONAL PROPERTY OF THE PERSON AND PROPERTY OF

## **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

SOURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23
Interfund Services	2,623,819	2,417,505	3,218,226	3,288,331
Investment Earnings	-	-	, . -	(456)
Transfers In		<del>-</del> ,	_	-
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

SOURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	
Interfund Services	1,111,184	1,050,540	1,244,526	1,306,710	
Investment Earnings	1,111,104	1,030,340	1,244,320	1,300,710	
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

SOURCES	Actuals FY2019-20	Actuals FY2020-21	Current Budget FY2021-22	Baseline FY2022-23	
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

		Current					
	Actuals	Actuals	Budget	Baseline			
	FY2019-20	FY2020-21	FY2021-22	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			

400 - Internal Services

Fleet

Engineering

Buildings

Golf

Equipment

Equipment Ski Equipment

Building Maintenance

Maintenance Maintenance Maintenance Admin Column Labels 51 51 Total 52 52 Total 53 53 Total **Grand Total** Row Labels 900 910 920 990 930 940 Account Description Revenue Interfund Services Operations (616,020) (255,330)Interfund (435, 360)(1.306,710)(113,400)(113,400)(984,646) (984,646) (2,404,756)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) (3,288,331)Invest Inc. **Investment Earnings** (108)(108)(216)(216)780 780 456 (108)(108)780 780 Invest Inc. Total (216)(216)456 (997,191) **Revenue Total** (616,020)(435, 360)(255,330)(108)(1,306,818) (997, 191)(983,866)(983,866) (3,287,875)Expense Wages Regular Earnings 626,990 626,990 676,923 676,923 335,376 335,376 1,639,289 11,228 1,223 1,223 2,473 2,473 14,924 Other Earnings 11,228 638,218 638,218 678,146 678,146 337,849 337,849 1,654,213 Wages Total 50,983 26,883 26,883 132,333 54,467 54,467 Benefits Taxes 50,983 113,058 113.058 117,503 117,503 58,450 58,450 289,011 Retirement Fringe Ben 97,903 132,935 97,903 75,799 75,799 306,637 Medical Fringe Ben 132,935 21,999 9,180 9,180 7,260 7,260 5,559 5,559 Dental Fringe Ben 980 804 621 980 804 621 2,405 Vision Fringe Ben Life Ins Fringe Ben 1,189 1.189 1,260 1,260 628 628 3,077 3,346 3,346 1,671 1.671 8,174 Disability Fringe Ben 3,157 3,157 25,954 10,002 10,684 10,684 5,268 5,268 Unemployment Fringe Ben 10,002 15.952 16,952 8,453 8,453 41,357 15,952 16,952 Work Comp Fringe Ben 183,333 830,948 **Benefits Total** 337,435 337,435 310,180 310,180 183,333 9.000 9.000 9,000 **Professional Services Professional Consultants** 9,000 9,000 9.000 **Professional Services Total** 1,575 1.575 1.575 Services & Supplies Advertising - Paid 22,785 1,260 1,050 1,050 3,360 19,425 19,425 Computer License & Fees 15,005 9,450 75,905 4,410 4,410 80,315 Contractual Services 51,450 1,615 1,615 1,615 **Dues & Subscriptions** 950 950 3,810 760 525 420 1,705 1,155 1,155 Employee Recruit & Retain 305 410 1,355 745 745 2,100 Office Supplies 640 4,200 21,205 1.785 6,205 10,800 10,800 4,200 Operating 2,530 1,890 1,920 1,920 8,820 8,820 10,740 Fuel 4,200 1,050 1,050 3,150 3,150 8,400 2,310 630 Uniforms 1,260 5,045 1,260 3,785 1,260 1,260 Tools 1,260 1,265 1,000 1,000 Permits & Fees 1,000 960 960 960 Postage 94,500 282,240 282,240 96,600 91,140 Repair Parts 11,500 11,500 R& M General 5,250 3,780 2,470 187,285 187,285 187,285 **R&M** Preventative 194,150 194,150 194,150 **R&M** Corrective

Fund 400 - Internal Services			Fleet Golf			Engineering		Buildings					
			pment enance	Equipment Maintenance	Ski Equipment Maintenance				Buildi				
	and other and an artist and a second	A LUCASION	Maintenance Maintenance Admin Maintenance										
		Colum	n Labels										
		51					51 Total	52	52 Total		53	53 Total	<b>Grand Total</b>
Row Labels	Account Description	900		910	920	990		930			940		
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	5	8,865	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	pyrist on your to perfect outside	1,408,323	1,063,801	1,06	3,801	961,592	961,592	3,433,716
Grand Total		O SI THE	562,498	(317,980	(142,905	(108	101,505	66,610	6	6,610	(22,274	) (22,274	145,841