



Budget Development Update

FY2021/22 TENTATIVE BUDGET

Board of Trustees
April 14, 2021

FY2021/22 Budget Development Timeline

- January 20th - Board Budget Workshop #1
 - Review of Board Policies / Practices
 - Budget Development Process / Timeline

- February 24th - Board Budget Workshop #2
 - Review of Program Budgets
 - Pricing Policy Discussion

- March 24th - Board Budget Workshop #3
 - Capital Program Update
 - Board Priority Projects

- **April 14th – FY2021/22 Tentative Budget**
 - **District-wide Sources and Uses**
 - **Major Fund Highlights**
 - **State Budget Form 4404LGF (Tentative)**
 - **Central Services Overhead**
 - **Facility Fee Allocation**
 - **FY2021/22 Capital Budget**

- April 28th – Board Meeting - Draft Board Policy Updates

- May 5th – Board Budget Workshop # 4
 - FY2021/22 Operating Budgets
 - FY2021/22 Capital Budget & Five-Year CIP
 - FY2021/22 Facility Fee Allocation
 - Update to Major Fund Five-Year Forecasts

- **May 26th – FY2021/22 Budget Adoption**

FY2021/21 Budget Update - Tentative Budget

- Current Status of FY2021/22 Budget Development
 - State Form 4404LGF

- Tentative FY2021/22 Districtwide and Fund-specific Budgets
 - Central Services Overhead Allocation(s)
 - FY2021 Facility Fee Allocations

- Tentative FY2021/22 Capital Improvement Budget
 - Updates from March Budget Workshop
 - Preliminary FY2020/21 Carry-over Appropriations

- Line Item Budget Detail(s) - Informational

FY2021/21 Tentative Budget - HIGHLIGHTS

- Net Sources and Uses (District-wide) Are Balanced with a Combined Net Surplus of \$1,759,492 (All Funds)
- Implements Proprietary Funds for Community Services and Beach Fund Activities
- Maintains Facility Fee at Combined Rate of \$830:
 - Recreation Facility Fee - \$650
 - Beach Facility Fee - \$180
- Utility Fund budget balanced through:
 - Planned Water and Sewer Rate Increase (assumes 8% increase in non-capital rates 9/1/21)
 - Salary savings from “frozen” vacancy (\$180,000) and deferral of non-operating costs (\$317,500)
 - Rate Recommendations PENDING PW Organizational Review and Comprehensive Rate Study
- FY2021/22 Tentative Capital Budget Totals \$ 15.85 million, including \$13.0 million in new appropriations plus \$2.85 million in FY2021/22 carry-over appropriations
 - Includes planning funds for Incline Beach House and Community Dog Park
- Pricing Framework for Charges for Services
 - Initial implementation of revised Rate Structure for Picture Pass Holders, Guests and Non-Residents
 - Eliminates “parcel owner allowances”
 - Eliminates contra-revenue accounts for Punch Cards (based on Facility Fee Allocation %)

FY2021/22 Budget – Additional Refinements

- State Property Tax Projections (Revisions)
- Property Tax Settlement - Implementation
- Cost-of-Living Adjustment (March BLS CPI-w Index)
- Operating Budget –
 - Refinement of revenue estimates
 - Additional cost-savings opportunities
- Capital Program Update
- Transfer of Capital Maintenance and Repairs to expense Account(s)
- Board Direction on Facility Fee Allocations (May 5th Budget Workshop)

FY2021/22 Tentative Budget

IVGID Executive Summary based on Form 4404LGF

Fund and Function Budgeted Sources and Uses

FY 2021-22

Budgeted

IVGID	General Fund	Total Governmental	Community Services	Beach Fund	Utilities Fund	Internal Services	Total Proprietary	2021-22	2020-21
								All Funds Summary	All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,924,000	\$ 1,924,000	\$ -		\$ -	\$ -	\$ -	\$ 1,924,000	\$ 1,770,000
Consolidated Tax	1,803,362	1,803,362						1,803,362	1,668,000
Charges for Services	2,400	2,400	18,274,900	892,500	12,783,176		31,950,576	31,952,976	29,850,623
Recreation Facility Fees		-	1,878,487	1,084,720			2,963,207	2,963,207	2,422,225
Intergovernmental & Grants		-	34,800		31,000		65,800	65,800	69,700
Interfund	1,570,208	1,570,208	99,911		241,400	3,206,666	3,547,977	5,118,185	5,039,725
Miscellaneous		-	130,230				130,230	130,230	132,630
Investments	65,700	65,700	26,250	5,625	74,000		105,875	171,575	343,650
Total Operating Sources	5,365,670	5,365,670	20,444,578	1,982,845	13,129,576	3,206,666	38,763,665	44,129,335	41,296,553
Expenditures by Function:									
General Government									
Operations	4,890,712	4,890,712				3,179,116	3,179,116	8,069,828	7,771,411
Utilities									
Operations		-			8,691,917		8,691,917	8,691,917	8,155,873
Recreation:									
Championship Golf		-	3,731,204				3,731,204	3,731,204	3,717,478
Mountain Golf		-	1,246,356				1,246,356	1,246,356	1,141,209
Facilities		-	1,734,022				1,734,022	1,734,022	1,504,583
Ski		-	8,165,303				8,165,303	8,165,303	8,075,342
Recreation Center		-	2,450,062				2,450,062	2,450,062	2,212,155
Recreation Admin		-	419,242				419,242	419,242	415,786
Parks		-	922,517				922,517	922,517	856,535
Tennis		-	249,505				249,505	249,505	226,781
Beach		-		2,101,621			2,101,621	2,101,621	1,906,299
Total Operating Expenditures	4,890,712	4,890,712	18,918,211	2,101,621	8,691,917	3,179,116	32,890,865	37,781,577	35,983,452
Net Operating Sources & Uses	\$ 474,958	\$ 474,958	\$ 1,526,367	\$ (118,776)	\$ 4,437,659	\$ 27,550	\$ 5,872,800	\$ 6,347,758	\$ 5,313,101
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Fees - Capital Projects		-	3,043,313	302,172			3,345,485	3,345,485	3,740,867
Facility Fees - Debt Service		-	410,150	7,748			417,898	417,898	417,898
Use of Fund Balance for Projects		-	832,447	4,335,212	520,000		5,687,659	5,687,659	8,927,332
Capital Project Expenditures	(406,438)	(406,438)	(3,799,630)	(4,520,060)	(4,279,000)		(12,598,690)	(13,005,128)	(14,377,677)
Debt Service Payments		-	(384,755)	(6,296)	(643,129)		(1,034,180)	(1,034,180)	(1,032,576)
Net Non-Operating Sources & Uses	(406,438)	(406,438)	101,525	118,776	(4,402,129)	-	(4,181,828)	(4,588,266)	(2,324,156)
Overall Net Sources & Uses	\$ 68,520	\$ 68,520	\$ 1,627,892	\$ -	\$ 35,530	\$ 27,550	\$ 1,690,972	\$ 1,759,492	\$ 2,988,945

All Funds	General Fund	Utilities	Golf	Facilities	Ski	Recreation Comm. Prog.	Recreation Administration	Parks	Tennis	Beaches	Fleet	Engineering Bldg. Maint.		
	⊕ 100	⊕ 200	⊕ 320	⊕ 330	⊕ 340	⊕ 350	⊕ 360	⊕ 370	⊕ 380	⊕ 390	⊕ 410	⊕ 420	⊕ 430	Grand Total
Revenue														
⊕ Ad Valorem	(1,924,000)													(1,924,000)
⊕ Consolidated Tax	(1,803,362)													(1,803,362)
⊕ Charges for Services	(2,400)	(12,783,176)	(4,277,646)	(1,798,720)	(11,134,914)	(1,131,654)	270,000	(60,615)	(141,351)	(892,500)				(31,952,976)
⊕ Facility Fee			(672,646)	-	1,566,773	(1,304,277)	(4,134,312)	(672,646)	(114,842)	(1,394,640)				(6,726,590)
⊕ Interfund		(241,400)			(14,985)			(84,926)			(1,232,966)	(949,500)	(1,024,200)	(3,547,977)
⊕ Central Services Revenue	(1,570,208)													(1,570,208)
⊕ Invest Inc.	(65,700)	(74,000)			(11,250)		(15,000)			(5,625)				(171,575)
⊕ Capital Grants		-	-		-			-		-				-
⊕ Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
⊕ Other Source	-	(520,000)	-	-	(757,447)	-	-	(75,000)	-	(4,335,212)				(5,687,659)
⊕ Operating Grants		(31,000)				(17,000)		(17,800)						(65,800)
⊕ Misc. Rev.			(40,890)		(77,240)			(12,100)						(130,230)
⊕ Transfers	-	-	(1,348,939)	(342,591)	(592,486)	(830,229)	-	(307,172)	(6,291)	-				(3,427,708)
Revenue Total	(5,365,670)	(13,649,576)	(6,340,121)	(2,141,311)	(11,021,549)	(3,283,160)	(3,879,312)	(1,230,259)	(262,484)	(6,627,977)	(1,232,966)	(949,500)	(1,024,200)	(57,008,085)
Expense														
⊕ Wages	2,258,873	3,037,668	1,776,031	499,785	3,263,960	1,131,934	157,000	358,400	121,541	917,517	552,513	615,755	316,741	15,007,718
⊕ Benefits	1,140,541	1,631,646	521,383	212,682	1,122,526	338,569	56,983	88,307	24,012	233,367	315,521	290,534	172,511	6,148,582
⊕ Professional Services	360,475	182,050	12,150	1,170	23,700	5,850	-	1,170	585	17,850		9,000		614,000
⊕ Services & Supplies	870,923	2,167,056	1,316,947	429,732	1,949,635	591,955	79,068	314,953	68,367	541,216	358,150	56,543	469,228	9,213,772
⊕ Insurance	53,100	203,880	92,460	11,820	212,700	55,920		13,320	3,540	37,980	1,200	4,080	5,820	695,820
⊕ Utilities	106,800	933,004	318,640	55,720	620,060	144,440	8,604	96,360	8,410	139,064	1,680	3,120	6,720	2,442,622
⊕ Cost of Goods Sold		-	668,540	429,400	529,100	51,380			9,935	100,500	-			1,788,855
⊕ Central Services Cost		436,613	271,409	93,713	443,622	130,014	17,587	50,007	13,115	114,127				1,570,207
⊕ Defensible Space		100,000					100,000							200,000
⊕ Capital Expend.	406,438	4,279,000	1,165,780	167,400	1,329,250	828,000	-	304,200	5,000	4,520,060	-		-	13,005,128
⊕ Debt Service		643,129	183,519	175,191	19,553	2,229		2,972	1,291	6,296				1,034,180
⊕ Extraordinary	100,000	-												100,000
⊕ Transfers	-	-					3,427,708							3,427,708
Expense Total	5,297,150	13,614,046	6,326,860	2,076,613	9,514,106	3,280,291	3,846,950	1,229,689	255,796	6,627,976	1,229,064	979,032	971,020	55,248,591
Grand Total	(68,520)	(35,530)	(13,261)	(64,698)	(1,507,443)	(2,869)	(32,362)	(570)	(6,688)	(1)	(3,902)	29,532	(53,180)	(1,759,494)

FY2021/22 TENTATIVE BUDGET

STATE FORM 4404LGF

State Budget From 4404LGF – General Fund

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,706,170	1,464,756	1,924,000	
Personal Property Tax	16,724	6,405	12,000	
Subtotal Taxes:	1,722,894	1,473,161	1,936,000	-
Intergovernmental:				
Consolidated Tax (CTX)	1,483,310	1,496,056	1,542,362	
LGTA Tax	236,623	259,263	249,000	
State Grants	-	1,440	-	
Subtotal Intergovernmental:	1,719,933	1,756,759	1,791,362	-
Miscellaneous:				
Investment Income	432,643	86,533	65,700	
Other	952	660	2,400	
Central Service Cost Allocation	1,367,400	1,471,440	1,570,208	
Subtotal Other:	1,800,995	1,558,633	1,638,308	-
SUBTOTAL REVENUE ALL SOURCES	5,243,822	4,788,553	5,365,670	-
OTHER FINANCING SOURCES				
Transfers in (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	3,765,586	4,630,153	5,161,765	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,765,586	4,630,153	5,161,765	-
TOTAL AVAILABLE RESOURCES	9,009,408	9,418,706	10,527,435	-

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	66,736	32,418	32,135	
Employee Benefits	19,225	22,303	21,749	
Services and Supplies	468,182	472,239	325,796	
Contingency	-	-	100,000	
Subtotal General Administration	554,143	526,960	479,680	-
General Manager				
Salaries and Wages	267,179	267,243	271,718	
Employee Benefits	122,377	129,699	125,243	
Services and Supplies	18,110	7,215	156,340	
Subtotal General Manager	407,666	404,157	553,301	-
Trustees				
Salaries and Wages	103,469	102,373	107,203	
Employee Benefits	31,366	36,514	36,737	
Services and Supplies	33,696	7,392	77,000	
Subtotal Trustees	168,531	146,279	220,940	-
Accounting				
Salaries and Wages	590,814	527,783	737,776	
Employee Benefits	261,560	274,354	373,057	
Services and Supplies	62,585	33,699	77,636	
Subtotal Accounting	914,959	835,836	1,188,469	-
Information Services & Technology				
Salaries and Wages	353,682	412,559	446,431	
Employee Benefits	176,980	218,459	224,444	
Services and Supplies	205,317	264,504	472,337	
Subtotal Information Services	735,979	895,522	1,143,212	-
Risk Management				
Salaries and Wages	87,543	85,010	89,374	
Employee Benefits	40,936	48,079	46,999	
Services and Supplies	16,000	13,791	26,470	
Subtotal Human Resources	144,479	146,880	162,843	-
Human Resources				
Salaries and Wages	459,845	438,307	477,075	
Employee Benefits	230,770	259,762	259,951	
Services and Supplies	47,448	29,043	102,726	
Subtotal Human Resources	738,063	727,112	839,752	-
Healthy & Wellness				
Salaries and Wages	22,078	13,288	1,180	
Employee Benefits	6,776	5,955	556	
Services and Supplies	4,678	1,344	21,475	
Subtotal Health & Wellness	33,532	20,588	23,211	-
Communications				
Salaries and Wages	25,284	95,678	95,981	
Employee Benefits	13,656	59,600	51,805	
Services and Supplies	79,724	12,888	131,518	
Subtotal Communications	118,664	168,166	279,304	-
Capital Outlay				
General Government	12,419	193,865	406,438	
Information Services & Technology	267,005	149,868	-	
Human Services	-	306,417	-	
Subtotal Capital Outlay	279,424	650,150	406,438	-
FUNCTION SUBTOTAL	4,095,440	4,521,650	5,297,150	-

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

State Budget From 4404LGF – Utility Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	12,396,967	12,492,674	12,783,176	
Operating Grants	-	31,000	31,000	
Intergovernmental (Tahoe Water Suppliers Assoc)	-			
Interfund (Snow removal & work orders)	167,499	144,759	241,400	
Total Operating Revenue	12,564,466	12,668,433	13,055,576	-
OPERATING EXPENSE				
Salaries & Wages	2,869,747	2,771,404	3,037,668	
Employee Benefits	1,281,735	1,383,082	1,631,646	
Cost of good sold	4,815	5,125	-	
Services & Supplies	2,110,209	1,723,016	2,167,056	
Utilities	894,515	783,806	933,004	
Legal & Audit/Professional Fees	221,815	115,941	182,050	
Central Services Costs	353,700	392,709	436,613	
Defensible Space	97,876	100,000	100,000	
Insurance	185,410	197,331	203,880	
Depreciation/Amortization	3,367,361	3,485,000	3,485,000	
Total Operating Expense	11,387,183	10,957,414	12,176,917	
Operating Income or (Loss)	1,177,283	1,711,019	878,659	
NONOPERATING REVENUES				
Interest Earned	298,225	114,540	74,000	
Property Taxes	-	-	-	
Funded Cap Reserve	-	-	-	
Capital Grants	-	-	-	
Sales of Capital Assets	(19,184)	6,070	-	
Total Nonoperating Revenues	279,041	120,610	74,000	-
NONOPERATING EXPENSES				
Interest Expense	111,838	96,914	89,291	
Total Nonoperating Expenses	111,838	96,914	89,291	-
Net Income before Operating Transfers	1,344,486	1,734,715	863,368	
Transfers (Schedule T)				
In	45,000	-	-	
Out	-	-	-	
Net Operating Transfers	45,000	-	-	
CHANGE IN NET POSITION	1,389,486	1,734,715	863,368	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,352,585	12,492,674	12,783,176	
Receipts from interfund services	167,499	144,759	241,400	
Receipts from operating grants	-	31,000	31,000	
Payments to and for employees	(4,051,848)	(4,154,486)	(4,669,314)	
Payments to vendors	(4,055,051)	(2,825,219)	(3,922,603)	
Payments for interfund services	-	(492,709)	(536,613)	
a. Net cash provided by (or used for) operating activities	4,413,185	5,196,019	3,927,046	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	45,000	-	-	
d. Net cash provided by (or used for) noncapital financing activities	45,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(1,529,939)	(7,140,286)	(4,279,000)	
Proceeds from sale of assets	11,227	6,070	-	
Payments of capital related debt	(523,988)	(538,707)	(553,838)	
Capital contributions	-	3,032,786	-	
Payment of interest	(119,145)	(96,914)	(89,291)	
c. Net cash provided by (or used for) capital and related financing activities	(2,161,845)	(4,737,051)	(4,922,129)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investment released (increased)	(6,284)			
Investments purchased	(1,302,993)			
Investments sold or matured	3,749,128			
Investment interest received	312,774	114,540	74,000	
d. Net cash provided by (or used in) investing activities	2,752,625	114,540	74,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,048,965	573,508	(921,083)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,366,202	9,415,167	9,988,675	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,415,167	9,988,675	9,067,592	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

State Budget From 4404LGF – Community Services

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services			18,274,900	
Recreation Facility Fee			5,331,950	
Operating Grants/Intergovernmental Revenue			34,800	
Interfund Services			99,911	
Rents			12,100	
Total Operating Revenue	-	-	23,753,661	-
OPERATING EXPENSE				
Salaries & Benefits			9,673,113	
Cost of Goods Sold			1,688,355	
Services & Supplies			4,750,657	
Utilities			1,252,234	
Insurance			389,760	
Legal & Audit / Professional Services			44,625	
Central Services Cost			1,019,467	
Fuels Management			100,000	
Depreciation/Amortization			3,188,200	
Total Operating Expense	-	-	22,106,411	-
Operating Income or (Loss)	-	-	1,647,250	-
NONOPERATING REVENUES				
Interest Earned			26,250	
Property Taxes				
Subsidies				
Funded Cap Reserve				
Non Operating Leases			118,130	
Capital Grants			-	
Gain on sale of assets			-	
Total Nonoperating Revenues	-	-	144,380	-
NONOPERATING EXPENSES				
Interest Expense			12,841	
Total Nonoperating Expenses	-	-	12,841	-
Net Income before Operating Transfers	-	-	1,778,789	-
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	1,778,789	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION
Community Services Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2020	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2021	(3) (4) BUDGET YEAR ENDING 06/30/22	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from customers and users			23,618,950	
Receipts from Intergovernmental services			-	
Receipts from Interfund services			99,911	
Receipts from operating grants			34,800	
Payments to and for employees			(9,673,113)	
Payments to vendors			(8,125,631)	
Payments for interfund services			(1,119,467)	
a. Net cash provided by (or used for) operating activities			4,835,450	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
d. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets			(3,799,630)	
Proceeds for lease of assets			118,130	
Proceeds from sale of assets			-	
Payments of capital related debt			(371,914)	
Payment of interest			(12,841)	
Funded Cap Reserve			-	
c. Net cash provided by (or used for) capital and related financing activities	-	-	(4,066,255)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured				
Investment interest received			26,250	
d. Net cash provided by (or used in) investing activities	-	-	26,250	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	795,445	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			4,184,685	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	4,980,130	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
Community Services Fund

State Budget From 4404LGF – Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sales and Services			892,500	
Facility Fees			1,394,640	
Total Operating Revenue	-	-	2,287,140	-
OPERATING EXPENSE				
Salaries & Wages			1,150,884	
Cost of Goods Sold			100,500	
Services & Supplies			541,216	
Central Service Cost			114,127	
Insurance			37,980	
Utilities			139,064	
Professional Services			17,850	
Depreciation/Amortization			245,950	
Total Operating Expense	-	-	2,347,571	-
Operating Income or (Loss)	-	-	(60,431)	-
NONOPERATING REVENUES				
Interest Earned			5,625	
Sales of Capital Assets			-	
Funded Cap Reserve				
Total Nonoperating Revenues	-	-	5,625	-
NONOPERATING EXPENSES				
Interest Expense			210	
Total Nonoperating Expenses	-	-	210	-
Net Income before Operating Transfers	-	-	(55,016)	-
Transfers (Schedule T)				
In			-	
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	(55,016)	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from Customers			2,287,140	
Receipts from Other Funds			-	
Payments to and for Employees			(1,150,884)	
Payments to Vendors			(836,610)	
Payments for interfund services			(114,127)	
a. Net cash provided by (or used for) operating activities	-	-	185,519	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets			(4,520,060)	
Funded Cap Reserve				
Proceeds from sale of assets			-	
Payments of capital related debt			(6,086)	
Payment of interest			(210)	
c. Net cash provided by (or used for) capital and related financing activities	-	-	(4,526,356)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased				
Investments sold or matured				
Investment interest received			5,625	
d. Net cash provided by (or used in) investing activities	-	-	5,625	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	(4,335,212)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			4,686,341	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	351,129	-

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund



FY2021/22 TENTATIVE BUDGET

FUND HIGHLIGHTS

GENERAL FUND

	Actuals FY 2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,770,000	1,924,000
Consolidated Taxes	1,736,657	1,668,000	1,755,000	1,803,362
Charges for Services	952	2,400	2,400	2,400
Intergovernmental - Operating Grants	-	-	-	-
Central Services Revenue	1,367,400	1,471,440	1,471,440	1,570,208
Non Operating Income/Leases	-	-	-	-
Investment Earnings	432,643	131,400	131,400	65,700
Funded Capital Resources	-	300,000	-	-
TOTAL SOURCES	5,243,824	5,343,240	5,130,240	5,365,670
USES				
Salaries and Wages	1,976,630	2,081,280	2,222,907	2,258,873
Employee Fringe	903,646	1,105,120	1,130,916	1,140,541
Total Personnel Cost	2,880,277	3,186,401	3,353,823	3,399,414
Professional Services	294,601	392,975	347,975	360,475
Services and Supplies	489,140	780,940	774,629	870,923
Insurance	48,241	53,100	53,100	53,100
Utilities	103,758	106,685	106,685	106,800
Capital Improvements	279,424	650,150	390,100	406,438
Contingency				100,000
Transfers Out	300,000	-	-	-
TOTAL USES	4,395,441	5,170,251	5,026,312	5,297,150
SOURCES(USES)	848,383	172,989	103,928	68,520

UTILITY FUND

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary
				Working Budget FY2021-22
SOURCES				
Charges for Services	12,396,967	12,402,440	12,402,440	12,783,176
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	298,225	148,500	148,500	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
Funded Capital Resources	-	3,032,786	450,000	520,000
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	15,856,126	13,273,340	13,649,576
USES				
Salaries and Wages	2,869,748	2,921,780	3,106,239	3,037,668
Employee Fringe	1,281,735	1,449,604	1,604,628	1,631,646
Total Personnel Cost	4,151,482	4,371,383	4,710,867	4,669,314
Professional Services	221,815	182,050	132,050	182,050
Services and Supplies	2,110,209	1,973,257	2,042,691	2,167,056
Insurance	185,410	203,880	203,880	203,880
Utilities	894,515	932,594	932,594	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	380,580	436,613
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	-	7,130,217	4,940,700	4,279,000
Debt Service	635,827	643,134	643,129	643,129
Transfers Out	-	-	-	-
TOTAL USES	8,655,649	15,929,225	14,086,491	13,614,046
SOURCES(USES)	4,232,857	(73,099)	(813,151)	35,530

UTILITY FUND

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary
				Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	12,396,967	12,402,440	12,402,440	12,783,176
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
Interfund Services	167,499	241,400	241,400	241,400
TOTAL OPERATING INCOME	12,564,466	12,674,840	12,674,840	13,055,576
OPERATING EXPENSE				
Salaries and Wages	2,869,748	2,921,780	3,106,239	3,037,668
Employee Fringe	1,281,735	1,449,604	1,604,628	1,631,646
Total Personnel Cost	4,151,482	4,371,383	4,710,867	4,669,314
Professional Services	221,815	182,050	132,050	182,050
Services and Supplies	2,110,209	1,973,257	2,042,691	2,167,056
Insurance	185,410	203,880	203,880	203,880
Utilities	894,515	932,594	932,594	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	380,580	436,613
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	3,367,362	3,485,000	3,485,000	3,485,000
TOTAL OPERATING EXPENSE	11,387,184	11,640,873	11,987,662	12,176,917
NET INCOME (EXPENSE)	1,177,282	1,033,967	687,178	878,659
NON OPERATING INCOME				
Investment Earnings	298,225	148,500	148,500	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
TOTAL NON OPERATING INCOME	279,041	148,500	148,500	74,000
NON OPERATING EXPENSE				
Debt Interest	111,838	104,428	89,291	89,291
TOTAL NON OPERATING EXPENSE	111,838	104,428	89,291	89,291
INCOME(EXPENSE) BEFORE TRANSFERS	1,344,485	1,078,039	746,387	863,368
TRANSFERS				
Transfers In	45,000	-	-	-
Transfers Out	-	-	-	-
TOTAL TRANSFERS	45,000	-	-	-
CHANGE IN NET POSITION	1,389,485	1,078,039	746,387	863,368

Tentative Budget - Water and Sewer Rate Assumptions

Water Rates

Charge	2018/19	2019/20	2020/21
Water Base Rate	\$ 11.23	\$ 11.97	\$ 11.97
Capital Rate	\$ 14.80	\$ 15.10	\$ 15.10
Administrative Fee	\$ 3.76	\$ 3.97	\$ 3.97
Defensible Space	\$ 1.05	\$ 1.05	\$ 1.05
Consumption	\$ 1.50	\$ 1.55	\$ 1.55
Tier 1	\$ 0.93	\$ 0.93	\$ 0.93
Tier 2	\$ 1.30	\$ 1.34	\$ 1.34
Total Water:	\$ 30.84	\$ 32.09	\$ 32.09

Proposed Rate Increase Not Approved

2020/21	Change (%)
\$ 12.45	4.01%
\$ 15.75	4.30%
\$ 4.15	4.53%
\$ 1.05	0.00%
\$ 1.62	4.52%
\$ 1.00	7.53%
\$ 1.40	4.48%
\$ 33.40	4.08%

4.08%

FY2021/22

Tentative Budget

2021/22	Change (%)
\$ 12.93	8.0%
\$ 15.10	0.0%
\$ 4.29	8.0%
\$ 1.05	0.0%
\$ 1.67	8.0%
\$ 1.00	8.0%
\$ 1.45	8.0%
\$ 33.37	

4.0%

Sewer Rates

Charge	2018/19	2019/20	2020/21
Base rate	\$ 18.30	\$ 19.54	\$ 19.54
Capital rate	\$ 30.70	\$ 31.45	\$ 31.45
Administrative fee	\$ 3.76	\$ 3.97	\$ 3.97
Consumption	\$ 3.10	\$ 3.20	\$ 3.20
Total Sewer:	\$ 52.76	\$ 54.96	\$ 54.96

Proposed Rate Increase Not Approved

2020/21	Change (%)
\$ 21.00	7.47%
\$ 33.50	6.52%
\$ 4.15	4.53%
\$ 3.35	4.69%
\$ 58.65	6.71%

6.71%

FY2021/22

Tentative Budget

2021/22	Change (%)
\$ 21.10	8.0%
\$ 31.45	0.0%
\$ 4.29	8.0%
\$ 3.46	8.0%
\$ 56.84	

3.4%

Total Water & Sewer:

\$83.60	\$87.05	\$87.05
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\$92.05	5.74%
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\$90.21	3.63%
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	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	15,485,428	16,616,228	17,510,105	18,274,900
Facility Fees	5,774,067	1,763,645	5,782,410	5,331,950
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	38,700	34,800
Interfund Services	76,558	98,849	99,911	99,911
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	52,500	26,250
Proceeds from Capital Asset Dispositions	270,761	-	-	-
Funded Capital Resources	-	-	200,000	832,447
Transfers In	241,875	-	4,085,212	3,427,708
TOTAL SOURCES	22,143,117	18,700,152	27,899,068	28,158,196
USES				
Salaries and Wages	6,314,053	6,857,641	7,135,390	7,308,651
Employee Fringe	1,883,703	2,225,323	2,323,628	2,364,462
Total Personnel Cost	8,197,756	9,082,964	9,459,018	9,673,113
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,889,396	4,750,657
Insurance	367,719	389,760	389,760	389,760
Utilities	1,125,630	1,229,994	1,245,254	1,252,234
Cost of Goods Sold	1,376,274	1,571,338	1,846,634	1,688,355
Central Services Cost	903,200	972,685	971,940	1,019,467
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	(822,959)	-	7,733,080	3,799,630
Debt Service	-	-	384,755	384,755
Transfers Out	5,443,385	-	4,085,212	3,427,708
TOTAL USES	21,871,637	18,149,871	31,149,675	26,530,304
SOURCES(USES)	271,480	550,281	(3,250,606)	1,627,892

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services			17,510,105	18,274,900
Facility Fees			5,782,410	5,331,950
Rents			12,100	12,100
Intergovernmental - Operating Grants			38,700	34,800
Interfund Services			99,911	99,911
TOTAL OPERATING INCOME			23,443,226	23,753,661
OPERATING EXPENSE				
Salaries and Wages			7,135,390	7,308,651
Employee Fringe			2,323,628	2,364,462
Total Personnel Cost			9,459,018	9,673,113
Professional Services			44,625	44,625
Services and Supplies			4,889,396	4,750,657
Insurance			389,760	389,760
Utilities			1,245,254	1,252,234
Cost of Goods Sold			1,846,634	1,688,355
Defensible Space			100,000	100,000
Central Services Cost			971,940	1,019,467
Depreciation			3,188,200	3,188,200
TOTAL OPERATING EXPENSE			22,134,827	22,106,411
NET INCOME (EXPENSE)			1,308,399	1,647,250
NON OPERATING INCOME				
Non Operating Leases			118,130	118,130
Investment Earnings			52,500	26,250
Proceeds from Capital Asset Dispositions			-	-
TOTAL NON OPERATING INCOME			170,630	144,380
NON OPERATING EXPENSE				
Debt Interest			12,841	12,841
TOTAL NON OPERATING EXPENSE			12,841	12,841
INCOME(EXPENSE) BEFORE TRANSFERS			1,466,188	1,778,789
TRANSFERS				
Transfers In			4,085,212	3,427,708
Transfers Out			(4,085,212)	(3,427,708)
TOTAL TRANSFERS			-	-
CHANGE IN NET POSITION			1,466,188	1,778,789

BEACH FUND

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
SOURCES				
Charges for Services	1,619,582	831,955	1,596,800	892,500
Facility Fees	966,817	658,580	968,375	1,394,640
Investment Earnings	28,422	11,250	11,250	5,625
Proceeds from Capital Asset Dispositions	-	-	-	-
Funded Capital Resources	-	-	50,000	4,335,212
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,501,785	2,626,425	6,627,977
USES				
Salaries and Wages	801,253	810,930	893,972	917,517
Employee Fringe	185,239	221,093	237,063	233,367
Total Personnel Cost	986,492	1,032,023	1,131,035	1,150,884
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	561,525	541,216
Insurance	29,533	37,980	37,980	37,980
Utilities	131,362	130,894	139,144	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,920	114,127
Capital Improvements	(82,009)	-	2,825,060	4,520,060
Debt Service	-	-	6,296	6,296
Transfers Out	88,299	-	-	-
TOTAL USES	1,797,538	1,906,299	4,938,310	6,627,976
SOURCES(USES)	830,408	(404,514)	(2,311,885)	1

BEACH FUND

	Actuals FY2019-20	Current Budget FY2020-21	Preliminary Baseline FY2021-22	Preliminary Working Budget FY2021-22
OPERATING INCOME				
Charges for Services	1,619,582	831,955	1,596,800	892,500
Facility Fees	966,817	658,580	968,375	1,394,640
TOTAL OPERATING INCOME	2,586,399	1,490,535	2,565,175	2,287,140
OPERATING EXPENSE				
Salaries and Wages	801,253	810,930	893,972	917,517
Employee Fringe	185,239	221,093	237,063	233,367
Total Personnel Cost	986,492	1,032,023	1,131,035	1,150,884
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	561,525	541,216
Insurance	29,533	37,980	37,980	37,980
Utilities	131,362	130,894	139,144	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,920	114,127
Depreciation	236,889	-	245,950	245,950
TOTAL OPERATING EXPENSE	2,028,139	1,906,299	2,352,904	2,347,571
NET INCOME (EXPENSE)	558,260	(415,764)	212,271	(60,431)
NON OPERATING INCOME				
Investment Earnings	28,422	11,250	11,250	5,625
Proceeds from Capital Asset Dispositions	-	-	-	-
TOTAL NON OPERATING INCOME	28,422	11,250	11,250	5,625
NON OPERATING EXPENSE				
Debt Interest	-	-	210	210
TOTAL NON OPERATING EXPENSE	-	-	210	210
INCOME(EXPENSE) BEFORE TRANSFERS	586,682	(404,514)	223,311	(55,016)
TRANSFERS				
Transfers In	241,875	-	-	-
Transfers Out	(88,299)	-	-	-
TOTAL TRANSFERS	153,576	-	-	-
CHANGE IN NET POSITION	740,258	(404,514)	223,311	(55,016)

**STATEMENT OF SOURCES AND USES
INTERNAL SERVICES FUND**

	Actuals	Current	Preliminary	Preliminary
	FY2019-20	Budget	Baseline	Working
		FY2020-21	FY2021-22	Budget
			FY2021-22	FY2021-22
SOURCES				
Interfund Services	2,623,819	3,228,036	3,206,666	3,206,666
TOTAL SOURCES	<u>2,623,819</u>	<u>3,228,036</u>	<u>3,206,666</u>	<u>3,206,666</u>
USES				
Salaries and Wages	1,328,058	1,499,515	1,531,893	1,485,009
Employee Fringe	648,617	819,153	810,947	778,565
Total Personnel Cost	<u>1,976,675</u>	<u>2,318,668</u>	<u>2,342,840</u>	<u>2,263,574</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	763,514	896,822	893,921	883,921
Insurance	13,687	15,300	11,100	11,100
Utilities	11,442	11,520	11,520	11,520
Cost of Goods Sold	-	-	-	-
Capital Improvements	-	5,000	64,800	-
TOTAL USES	<u>2,765,318</u>	<u>3,256,310</u>	<u>3,333,181</u>	<u>3,179,115</u>
SOURCES(USES)	<u>(141,498)</u>	<u>(28,274)</u>	<u>(126,515)</u>	<u>27,551</u>



FY2020/21 TENTATIVE BUDGET

CENTRAL SERVICES OVERHEAD

Central Services Cost Allocations

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund	24.0	37.3	31.8	11.6	12.0	75.6	23.4	8.5	2.5	3.7	23.8	16.2	270.3
Allocation	8.89%	13.78%	11.75%	4.31%	4.43%	27.96%	8.68%	3.14%	0.92%	1.35%	8.80%	6.01%	100%
Budgeted Wages by Fund	\$ 2,222,907	\$ 3,038,207	\$ 1,323,727	\$ 452,304	\$ 499,785	\$ 3,263,960	\$ 1,131,934	\$ 358,400	\$ 121,541	\$ 157,000	\$ 811,081	\$ 1,485,009	\$ 14,865,855
Allocation	14.95%	20.44%	8.90%	3.04%	3.36%	21.96%	7.61%	2.41%	0.82%	1.06%	5.46%	9.99%	100%
Budgeted Benefits by Fund	\$ 1,130,916	\$ 1,631,647	\$ 389,757	\$ 131,626	\$ 212,682	\$ 1,122,526	\$ 338,569	\$ 88,307	\$ 24,012	\$ 56,983	\$ 220,966	\$ 778,566	\$ 6,126,557
Allocation	18.46%	26.63%	6.36%	2.15%	3.47%	18.32%	5.53%	1.44%	0.39%	0.93%	3.61%	12.71%	100%
Budgeted Services & Supplies by Fund	\$ 1,282,389	\$ 3,729,560	\$ 1,817,292	\$ 593,645	\$ 927,842	\$ 3,337,085	\$ 849,545	\$ 425,803	\$ 90,837	\$ 87,672	\$ 836,610	\$ 915,541	\$ 14,893,821
Allocation	8.61%	25.04%	12.20%	3.99%	6.23%	22.41%	5.70%	2.86%	0.61%	0.59%	5.62%	6.15%	100%
Budgeted Accounting - Invest. Int.	\$ 1,012,505												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	69,743	202,833	98,834	32,286	50,461	181,488	46,203	23,157	4,940	4,768	45,499	49,792	\$ 810,004
Blended Allocation	14%	20%	9%	3%	4%	23%	7%	2%	1%	1%	6%	10%	100%
Budgeted Human Resources	\$ 950,016												
HR + 20% Accounting	\$ 1,152,517												
Based on Wages, Benefits & FTE	162,508	233,780	103,794	36,496	43,252	262,134	83,811	26,849	8,175	12,819	68,628	110,270	\$ 1,152,517
Central Services Cost Allocation	\$ 232,251	\$ 436,613	\$ 202,628	\$ 68,781	\$ 93,713	\$ 443,622	\$ 130,014	\$ 50,007	\$ 13,115	\$ 17,587	\$ 114,127	\$ 160,062	\$ 1,962,521
Tentative Budget													
Annual Allocation per Tentative Budget	\$ 436,613	\$ 202,628	\$ 68,781	\$ 93,713	\$ 443,622	\$ 130,014	\$ 50,007	\$ 13,115	\$ 17,587	\$ 114,127			\$ 1,570,208
<i>Overhead Rate for Charging vs Actuals</i>	5.0%	5.2%	5.7%	5.8%	5.7%	5.7%	5.6%	5.7%	5.5%	5.8%	6.1%	5.0%	5.5%



FY2021/22 Tentative Budget

FACILITY FEE ALLOCATIONS

History of Facility Fees Assessed by Parcel with Budget Allocation

Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL	
Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fee(s)	
2021-22	\$ 229	\$ 371	\$ 50	\$ 650	\$ 140	\$ 39	\$ 1	\$ 180	\$ 830
2020-21	215	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-19	215	440	50	705	85	39	1	125	830
2017-18	215	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	266	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	35	100	830
2013-14	239	277	214	730	63	-	37	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	98	-	17	115	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

Corrected

Tentative Budget – Facility Fee Allocations

Tentative Budget for 2021-2022	Facility Fee Allocations		Facility Fee Revenues By Fund								
			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	\$ 50		410,150							410,150	
Golf - Mountain	32		262,496							262,496	
Facilities	-			-						-	
Diamond Peak Ski	(191)				(1,566,773)					(1,566,773)	
Youth & Family Programming	18					147,654				147,654	
Senior Programming	26					213,278				213,278	
Adult Programs	-					-				-	
Recreation Center Activities	115					943,345				943,345	
Comm. Services Administration	83						680,849			680,849	
Parks	82							672,646		672,646	
Tennis	14								114,842	114,842	
Beach		140								-	1,084,720
Per Parcel Operating Component	229	140	\$ 672,646	\$ -	\$ (1,566,773)	\$ 1,304,277	\$ 680,849	\$ 672,646	\$ 114,842	1,878,487	1,084,720
Per Parcel Capital Exp. Component	371	39					3,043,313			3,043,313	302,172
Per Parcel Debt Service Component	50	1					410,150			410,150	7,748
Total Facility Fee Per Parcel	\$ 650	\$ 180	\$ 672,646	\$ -	\$ (1,566,773)	\$ 1,304,277	\$ 4,134,312	\$ 672,646	\$ 114,842	\$ 5,331,950	\$ 1,394,640
											\$ 6,726,590



FY2021/22 Tentative Budget

CAPITAL PROGRAM BUDGET

Pages 104-107

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees			For the Year Ending June 30, 2022						
	PROJECT #	March 24th	New Appropriations	Prior Year Carry Forward	FY 21/22 Tentative Budget	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted Expenditures
General Fund:										
District Communication Radios	1213CE1701		10,000	-	10,000					10,000
Completion of Phone System Upgrade to VoIP	1213CE1901	66,000	-							
Power Infrastructure Improvements	1213CE2101		57,500	-	57,500					57,500
Network Upgrades - Switches, Controllers, WAP	1213CE2102		75,000	-	75,000					75,000
Fiber Installation/Replacement	1213CE2104		10,000	-	10,000					10,000
Security Cameras	1213CE2105		50,000	-	50,000					50,000
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703		75,000	-	75,000					75,000
Pavement Maintenance - Administration Building	1099LI1705		5,000	-	5,000					5,000
Admin Printer Copier Replacement - 893 Southwood Administration Bu	1099OE1401		32,500	-	32,500					32,500
Human Resource Management and Payroll Processing Software	1315CO1801		91,438	100,000	191,438					191,438
Total General Fund			\$ 406,438	\$ 100,000	\$ 506,438	\$ -	\$ -	\$ -	\$ -	\$ 506,438
Utility Fund:										
Replace Roof Public Works #B	2097BD1704	105,000	60,000	-	60,000					60,000
Arc Flash Study - Utilities	2097BD2001		-	55,550	55,550					55,550
Public Works Billing Software Replacement	2097CO2101		10,000	10,000	20,000					20,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401		180,000	-	180,000					180,000
Loader Tire Chains	2097HE1725		20,000	-	20,000					20,000
2002 Caterpillar 950G Loader #523	2097HE1729		265,000	-	265,000					265,000
2002 Caterpillar 950G Loader #525	2097HE1730		265,000	-	265,000					265,000
Snowplow #300A	2097LE1720		19,000	-	19,000					19,000
Snowplow #307A	2097LE1721		19,000	-	19,000					19,000
Pavement Maintenance, Utility Facilities	2097LI1401	247,500	157,500	-	157,500					157,500
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	220,000	130,000	-	130,000					130,000
Utility Shared Projects Total			1,125,500	65,550	1,191,050	-	-	-	-	1,191,050
R-6-1 Tank Road Construction	2299WS1804	125,000	-	-	-					-
Water Pumping Station Improvements	2299DI1102		70,000	-	70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103		40,000	-	40,000					40,000
Water Reservoir Coatings and Site Improvements	2299DI1204		85,000	-	85,000					85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401		55,000	-	55,000					55,000
Watermain Replacement - Crystal Peak Road	2299WS1705		50,000	-	50,000					50,000
Watermain Replacement - Slott Pk Ct	2299WS1706		280,000	-	280,000					280,000
Water Projects Total			580,000	-	580,000	-	-	-	-	580,000
Effluent Pipeline Project	2524SS1010		2,000,000	1,972,703	3,972,703				(1,972,703)	2,000,000
Building Upgrades Water Resource Recovery Facility	2599BD1105		60,000	-	60,000					60,000
Sewer Pumping Station Improvements	2599DI1104		70,000	-	70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703		-	1,040,250	1,040,250					1,040,250
Water Resource Recovery Facility Improvements	2599SS1102		140,000	-	140,000					140,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103		183,500	-	183,500					183,500
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203		60,000	-	60,000					60,000
Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	2599SS1901	12,500	-	-	-					-
Update Camera Equipment	2599SS2107		60,000	-	60,000					60,000
Sewer Projects Total			2,573,500	3,012,953	5,586,453	-	-	-	(1,972,703)	3,613,750
Total Utility Fund			\$ 4,279,000	\$ 3,078,503	\$ 7,357,503	\$ -	\$ -	\$ -	\$ (1,972,703)	\$ 5,384,800

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees			For the Year Ending June 30, 2022						
	DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22				Carry Over to next year	Budgeted Expenditures
				March 24th	Carry Forward	Tentative Budget	Projects Cancelled	Adjustments		
Championship Golf Course:										
Irrigation Improvements	3141GC1103		11,000	-	11,000					11,000
Championship Course Tees	3141GC1803		12,000	-	12,000					12,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201		17,500	-	17,500					17,500
Cart Path Replacement - Champ Course	3141LI1202		55,000	-	55,000					55,000
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898		-	378,000	378,000					378,000
2016 Bar Cart #724	3142LE1741		-	17,000	17,000					17,000
2016 Bar Cart #725	3142LE1742		-	17,000	17,000					17,000
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744		46,000	-	46,000					46,000
2017 Toro 3500D Mower #743	3142LE1745		37,000	-	37,000					37,000
2012 JD 8500 Fairway Mower #670	3142LE1746		93,500	-	93,500					93,500
2011 Toro Groundsmaster 4000D #650	3142LE1747		68,400	-	68,400					68,400
2014 3500D Toro Rotary Mower #693	3142LE1759		37,000	-	37,000					37,000
Replacement of 2010 John Deere 8500 #641	3142LE1760		-	92,000	92,000					92,000
Range Ball Machine Replacement	3143GC2002		20,000	-	20,000					20,000
Replace IceMaker Championship Golf Course Cart Barn	3144FF1702		10,980	-	10,980					10,980
1997 1-Ton Dump Truck #419	3197HV1749		51,000	-	51,000					51,000
2000 Toro Spreader #462	3197LE1724		17,500	-	17,500					17,500
Maintenance Shop Crane and Equipment Lift	3197ME1710		-	21,827	21,827					21,827
	Total Championship Golf		\$ 476,880	\$ 525,827	\$ 1,002,707	\$ -	\$ -	\$ -	\$ -	\$ 1,002,707
Mountain Golf Course:										
Mountain Course Greens, Tees and Bunkers	3241GC1101		8,000	-	8,000					8,000
Mountain Golf Cart Path Replacement	3241LI1903		-	50,000	50,000					50,000
Mountain Golf Cart Path Replacement	3241LI2001		550,000	-	550,000					550,000
2016 Bar Cart #726	3242LE1726		-	20,000	20,000					20,000
2015 Toro 4000D Rough Mower #709	3242LE1728		68,400	-	68,400					68,400
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204		12,500	-	12,500					12,500
Mountain Course Maintenance Building - Electrical Improvements	3299BD1403		50,000	-	50,000					50,000
	Total Mountain Golf		\$ 688,900	\$ 70,000	\$ 758,900	\$ -	\$ -	\$ -	\$ -	\$ 758,900
Chateau and Aspen Grove:										
Paint Exterior of Chateau	3350BD1506		47,000	-	47,000					47,000
Replace Carpet in Chateau Grill	3350BD1803		23,000	-	23,000					23,000
Aspen Grove - Replace Carpet	3351BD1501		11,000	-	11,000					11,000
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703		41,400	-	41,400					41,400
Dumpster enclosure – Village Green/Aspen Grove	3351BD2101		45,000	-	45,000					45,000
	Total Chateau and Aspen Grove		\$ 167,400	\$ -	\$ 167,400	\$ -	\$ -	\$ -	\$ -	\$ 167,400

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees			For the Year Ending June 30, 2022							
	DESCRIPTION	PROJECT #	March 24th	New Appropriations	Prior Year	FY 21/22				Carry Over to next year	Budgeted Expenditures
					Carry Forward	Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Diamond Peak Ski Resort:											
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806			-	40,000	40,000					40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502			49,000	-	49,000					49,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702			75,000	-	75,000					75,000
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711			55,000	-	55,000					55,000
Loader Tire Chains (1-Set)	3463HE1722			9,750	-	9,750					9,750
2002 Caterpillar 950G Loader #524	3463HE1723			265,000	-	265,000					265,000
Replacement of 2011 Grooming Vehicle # 645	3463HE1728			400,000	-	400,000					400,000
Ski Resort Snowmobile Fleet Replacement	3464LE1601			16,500	-	16,500					16,500
Snowplow #304A	3464LE1729			19,000	-	19,000					19,000
2014 Yamaha ATV #695	3464LV1730			19,000	-	19,000					19,000
Fan Guns Purchase and Replacement	3464SI1002			160,000	-	160,000					160,000
Replace Child Ski Center Surface Lift	3467LE1703			75,000	-	75,000					75,000
Replace Ski Rental Equipment	3468RE0002			-	200,000	200,000					200,000
Replace Lodge Facility Electrical Equipment	3469BD2101			115,000	-	115,000					115,000
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105			25,000	-	25,000					25,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805			-	500,000	500,000					500,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710			36,000	-	36,000					36,000
Arc Flash Study - Ski	3499BD2002			-	20,000	20,000					20,000
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502			10,000	-	10,000					10,000
	Total Diamond Peak			\$ 1,329,250	\$ 760,000	\$ 2,089,250	\$ -	\$ -	\$ -	\$ -	\$ 2,089,250
Parks:											
Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	4378BD1604			53,200	-	53,200					53,200
Upgrade Lights for I.P. Pathway	4378BD1713			27,000	-	27,000					27,000
Dumpster Enclosure - Incline Park	4378BD1701		45,000	-	-	-					-
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001			10,000	-	10,000					10,000
2015 Ball Field Groomer #706	4378LE1742			-	24,000	24,000					24,000
Maintenance, East & West End Parks	4378LI1207			39,500	-	39,500					39,500
Pavement Maintenance, Village Green Parking	4378LI1303			5,000	-	5,000					5,000
Pavement Maintenance, Preston Field	4378LI1403			7,500	-	7,500					7,500
Pavement Maintenance, Overflow Parking Lot	4378LI1602			5,000	-	5,000					5,000
Pavement Maintenance - Incline Park	4378LI1802			7,500	-	7,500					7,500
IVGID Community Dog Park	4378LI2104		-	75,000	-	75,000					75,000
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735			47,000	-	47,000					47,000
Replace Playgrounds - Preston	4378RS1601			7,500	7,500	15,000					15,000
Village Green Drainage and Park Improvement Project	4378RS2103		-	20,000	-	20,000					20,000
	Total Parks			\$ 304,200	\$ 31,500	\$ 335,700	\$ -	\$ -	\$ -	\$ -	\$ 335,700

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees			For the Year Ending June 30, 2022								
	DESCRIPTION	PROJECT #	March 24th	New Appropriations	Prior Year	FY 21/22		Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted Expenditures
					Carry Forward	Tentative Budget						
Tennis:												
Pavement Maintenance, Tennis Facility	4588LI1201		5,000	-	5,000							5,000
	Total Tennis		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Recreation Center:												
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902		-	50,000	50,000							50,000
Pavement Maintenance, Recreation Center Area	4884LI1102		7,500	-	7,500							7,500
Fitness Equipment	4886LE0001		53,000	-	53,000							53,000
Paint Interior of Recreation Center	4899BD1305		15,500	-	15,500							15,500
Rec Center Locker Room Improvements	4899FF1202		720,000	-	720,000							720,000
2017 Chevy Compact SUV #751	4899LV1723		32,000	-	32,000							32,000
	Total Recreation Center		\$ 828,000	\$ 50,000	\$ 878,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 878,000
Community Services Administration:												
Arc Flash Study - Community Services	4999BD2001		-	10,000	10,000							10,000
	Total Comm. Services Admin.		\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	Community Services Fund Total:		\$ 3,799,630	\$ 1,447,327	\$ 5,246,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,246,957
Beach Fund:												
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601		4,350,000	-	4,350,000							4,350,000
Pavement Maintenance, Ski Beach	3972BD1301		8,500	-	8,500							8,500
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501		55,000	55,000	110,000							110,000
Burnt Cedar Dumpster enclosure	3972BD1707		-	32,190	32,190							32,190
Beach Access Improvement Project	3972BD2102		45,000	-	45,000							45,000
Beach Furnishings	3972FF1704		21,000	-	21,000							21,000
Pavement Maintenance, Incline Beach	3972LI1201		6,500	-	6,500							6,500
Pavement Maintenance, Burnt Cedar Beach	3972LI1202		12,500	-	12,500							12,500
Incline Beach Facility Replacement	3973LI1302		-	100,000	100,000							100,000
Replace Playgrounds - Beaches	3972RS1701		7,500	7,500	15,000							15,000
Incline Beach Kitchen	3973FF1204		7,260	-	7,260							7,260
Burnt Cedar Beach Kitchen	3974FF1101		6,800	-	6,800							6,800
	Total Beach Fund		\$ 4,520,060	\$ 194,690	\$ 4,714,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,714,750
	District Total		\$ 13,005,128	\$ 4,820,520	\$ 17,825,648	\$ -	\$ -	\$ -	\$ -	\$ (1,972,703)	\$ 15,852,945	



FY2021/22 TENTATIVE BUDGET

LINE-ITEM BUDGET DETAILS

Pages 135-159



FY2021/22 TENTATIVE BUDGET

NEXT STEPS