BUDGET MESSAGE

TO: Board of Trustees

FROM: Paul Navazio

Director of Finance

SUBJECT: Adoption of Incline Village General Improvement District

Final Budget for FY2020-21, State of Nevada Form 4404LGF, and related 2020-21 Capital Improvement Project Budget, Recreation Facility Fee and Beach Facility Fee, and the Central Service Cost Allocation for

Fiscal Year 2020-21

DATE: May 21, 2020

This memorandum has been prepared for Board of Trustees in conjunction with Board action to approve the District's FY2020-21 Final Budget as well as several specific actions required to implement the budget and ensure compliance with applicable Nevada Revised Statutes and Board of Trustees policies.

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

The budget has been informed by the District's Strategic Plan and priority objectives as well as financial policies that ensure that the District remains fiscally sound and that resources are available to support activities and investments over a multi-year planning horizon. Moreover, Board of Trustees input has been a key element in the development of the FY2020-21 budgets in several respects. While the Board of Trustees was presented the Preliminary FY2020-21 Operating Budget at its meeting of March 11, 2020 and the Draft Capital Improvement Program Budget at its meeting of April 1, 2020, two Budget Workshops were also held; one on May 7, 2020 and another on May 19, 2020. The two budget workshops served to assist the Board of Trustees in providing direction to Staff to align the budget with Board of Trustees priorities, refine various aspects of the budget and – significantly – consider alternative budget scenarios and prioritization of capital project expenditures in light of the ongoing COVID-19 pandemic that has resulted in closure of District venues and curtailment of programs and services to our residents.

Based on Board of Trustees direction, the Final FY2020-21 budgets have been prepared in recognition of the uncertainty inherent in planning for COVID-19 recovery across District operations, while providing the Board of Trustees and management with flexibility to adapt to circumstances, as they present themselves, throughout the fiscal year beginning July 1, 2020. While we have just recently started to see some level of resumption of activity, consistent with the Governor's Phase 1 "re-opening" of public spaces and facilities, the one certainty in planning for next fiscal year is that activity levels impacting revenues and expenditures will, initially, fall below historical levels, and may remain so for several months into the new fiscal year. Management also acknowledges the need to ensure contingency plans are in place should the public health crisis extend beyond the first quarter of the fiscal year as well as the possibility of a "re-bound" of the COVID-19 virus this coming fall and winter.

Accordingly, the Final FY2020-21 budget reflect a significant reduction in revenues and expenditures from the Tentative Budget that was presented in March/April, while nonetheless providing for the resources needed to gradually resume programs and re-open facilities – albeit with strict protocols to ensure the health and safety of residents, guests and employees.

The Final FY2020-21 budget, as adopted, authorizes appropriations totaling \$51,393,707 in support of District operations, capital projects and debt, and supports authorized staffing of 258.2 full-time equivalent positions. The spending plan represented by the FY2020-21 budget is supported by available sources of \$54,382,650, including Charges for Services and Facility Fees. The budget also reflects significant appropriations from available fund balances (\$8,927,332), primarily in support of planned capital projects within the District's Community Services funds as well as carry-over appropriations from the current fiscal year supporting ongoing and multi-year projects provided for in the current fiscal year budget.

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

BUDGET HIGHLIGHTS

1. The All Funds District-wide FY2020-21 budget totals \$51,393,707 across all funds, and is summarized as follows:

		SOURCES				USES		Net		Change in	
Fund(s)	Fu	ınd Balance		Revenues		Sub-Total	E	kpenditures	Sou	rces & Uses	Fund Balance
General Fund	\$	300,000	\$	5,043,240	\$	5,343,240	\$	5,170,251	\$	172,989	\$ (127,011)
Utilities		3,032,786		12,823,340		15,856,126		15,939,293		(83,167)	(3,115,953)
Community Servivces		5,594,546		19,643,497		25,238,043		24,660,782		577,261	(5,017,285)
Beach				4,717,205		4,717,205		2,367,069		2,350,136	2,350,136
Internal Services				3,228,036		3,228,036		3,256,310		(28,274)	(28,274)
Total	\$	8,927,332	\$	45,455,318	\$	54,382,650	\$	51,393,705	\$	2,988,945	\$ (5,938,387)

- 2. The General Fund budget, totaling appropriations of \$5,170,251 is primarily supported by tax revenues distributed by Washoe County (property and sales tax), as well as funding provided via the Central Services Cost Allocation Plan. General Fund revenues (primarily consolidates sales tax) have been down-graded as a result of the COVID-19 pandemic, and baseline expenditures reflect the elimination of 1.5 FTE positions and a savings of \$126,000. A total of \$1,471,440 in revenues reflects General Fund reimbursements for costs incurred in support of District operations funded by the Utility, Community Services and Beach funds, consistent with the requirements of NRS 354.613 as well as Board Policy 18.1.0.
- 3. While the District's Utility-funded operations are arguably relatively insulated from the economic impacts of the current crisis, the Board has deferred action on a planned annual water and sewer rate adjustment, which has now been factored into the FY2020-21 Final Budget. The revenues for the Utility Fund reflect a reduction of \$670,178 from the levels assumed in the Preliminary Budget, as well as corresponding reductions in services and supplies (\$108,000) and capital project expenditures (\$600,000) that latter have been deferred to future years, and assumes delayed approval of the rate increases required to support ongoing operations and future investments in the District's utility infrastructure. The budget includes funding in support of a comprehensive Utility Rate and Reserve Study to inform long-term financial planning and future rate adjustments.
- 4. The District's Community Services funds for FY2020-21 reflect a combined budget of \$24,660,784 supported by Charges for Services, Facility Fees and use of available fund balances. The budgets for each fund within this category have been revised since the approval of the Preliminary Budget to reflect reduced levels of activities resulting from the gradual resumption of activities and anticipated protocols that are being put in place as venues resume operations. It should be noted that funding plan for the Community Services funds continues to assume support from significant net operating revenues from the District's Ski Operations at Diamond Peak. While it is unclear as to whether the COVID-19 pandemic will significantly impact ski operations this winter, the budget has been developed using relatively conservative assumptions for skier visits and revenues as compared to

recent history, including this current year when ski operations were closed roughly one-month early.

- 5. Beach Fund operations in FY2020-21 are supported by appropriations totaling \$2,367,069 funded primarily through the Beach Facility Fee and Charges and Services paid by guests. Beach fund revenues and appropriations have also been reduced relative to the Preliminary Budget. While the beaches are expected to be open and available to residents and guests, revenues are expected to be impacted by reduced program activities, concessions (rentals) and food and beverage operations throughout the summer of 2020.
- A significant component of the Final FY2020-21 budget impacting the 6. District's Community Services and Beach funds is the adjustment to the Recreation Facility Fee and Beach Facility Fee assessed on property owners for the coming fiscal year. Board of Trustees direction has been provided to reduce the Recreation Facility Fee from \$705 per parcel to \$330 per parcel while the Beach Facility Fee is proposed to increase from \$125 per parcel to \$500 per parcel, pending final Board of Trustees approval. These fee adjustments will reduce Facility Fee revenues to the Community Services funds by \$3.1 million while increasing Facility Fee revenues to the Beach Fund by \$2.9 million compared to the revenues assumed in the Preliminary Budget. The Board of Trustees direction relative to the Facility Fees established for FY2020-21 are intended to increase funding capacity within the Beach Fund in support of priority capital projects, consistent with the Beach Master Plan, and shift funding for capital program expenditures within the Community Services Funds from new Facility Fee revenues to available excess fund balances. While the Board of Trustees is requested to adopt the Recreation Facility Fee and Beach Facility Fee for FY2020-21 via this agenda item, separate Board action is required (also on tonight's agenda) to provide for the collection of the Facility Fees by the Washoe County Treasurer's office via the property tax bill issued to each property owner within the District.
- 7. Appropriations supporting FY2020-21 Capital Improvement Program Budget total \$14,377,677 funded through \$9,023,190 in new appropriations and \$5,344,487 in net carry-over appropriations from the current year supporting ongoing projects. Significantly, of the \$9.0 million in new appropriations, \$3,572,845 is proposed to be allocated from available excess fund balances, primarily within the various Community Services Funds. This draw down of fund balances for capital program expenditures is required, and indeed intentional, and informed the Board direction relative to the setting of Recreation and Beach Facility Fees for FY2020-21 (see above).

- 8. As noted, the Capital Improvement Project budget for FY2020-21 includes a total of \$5,344,487 in net carry-over appropriations from the FY2019-20 budget. Of the \$17,341,377 identified as available for carry-over from FY2020-21, at total of \$11,986,890 will revert to fund balances for use in future years of the capital plan. This includes \$11,586,890 in support of the Effluent Pipeline Project and \$400,000 to complete work required to update the District's Use Permit for Diamond Peak, albeit consistent with a reduced scope of the overall Ski Master Plan. Separate Board action is required to approve the proposed level of carry-over appropriations requested for FY2020-21.
- 9. Lastly, as it relates to the FY2020-21 Capital Improvement Project budget and updated Five-Year Capital Plan, the Board of Trustees has re-affirmed select projects as critical Board of Trustees priorities. These include the reconstruction of the Burnt Cedar Pool and construction of a new Incline Beach House and related improvements identified in the Beach Master Plan, as well as the need to fund reconstruction of Ski Way and Parking Lot. These project priorities, relative to available funding capacity, represent a driving factor in the adjustment to the FY2020-21 Facility Fees. In addition, the Board of Trustees continues to prioritize the construction of a new dog park although no funding has been identified for this project at this time.
- 10. Several additional revisions have been incorporated into the District's Final FY2020-21 Budget that impact implementation of the budget and spending plan. These include the reestablishment of separate Capital and Debt Service Funds for each Community Services fund and Beach Fund as well as the removal of Food and Beverage operations from the Championship Golf Course activity center and Golf Fund.
- 11. As we move to finalize the District's FY2020-21 budget consistent with Board of Trustees direction provided throughout the budget process as well as requirements of the State of Nevada and applicable Board Policy, separate action is recommended related to the plan to transition the District's Community Services and Beach fund from Special Revenue fund-types back to Enterprise fund-types, beginning with the FY2021-22 fiscal year. A Resolution of Intent to initiate this process has been prepared and is discussed in a separate agenda item.

Following Board of Trustees action to approve the District's FY2020-21 Budget, Capital Improvement Plan update and related implementing actions, Staff will be submitting the Final Budget to the State of Nevada (filing date June 1, 2020) as preparing the FY2020-21 Adopted Budget document to assist the Board, residents and the public understand the sources and uses, flow of funds, and fund balances

across all District funds and activities. Through this process, Staff aims to increase the level of transparency and understanding of the District's budget, financial position and fiscal practices.

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

ATTACHMENTS

Budget Summary
Central Services Cost Allocation Plan
Facility Fee(s) – FY2020-21
State Form 4404LFG for the fiscal year ending June 30, 2020
Authorized Positions Summary
FY2020-21 Capital Improvement Project Budget

IVGID Executive Summary based on Form 4404LGF

Fund and Function Budgeted Sources and Uses

,			FYE June	30, 2021				Ü	Budg	geted
IVGID	General	Community	Beach	Total		ities	Internal	Total	2020-21 All Funds	2019-20 All Funds
Operating Activities:	<u>Fund</u>	<u>Services</u>	<u>Fund</u>	Governmental	<u>Fu</u>	<u>na</u>	<u>Services</u>	<u>Proprietary</u>	<u>Summary</u>	<u>Summary</u>
Revenues:										
Ad Valorem & Property Tax	\$ 1,770,000	\$ -	\$ -	\$ 1,770,000	\$	-	\$ -	\$ -	\$ 1,770,000	\$ 1,697,807
Consolidated Tax	1,668,000			1,668,000				-	1,668,000	1,751,692
Charges for Services		16,616,228	831,955	17,448,183	12,4	402,440		12,402,440	29,850,623	29,588,263
Recreation Facility Fees		1,763,645	658,580	2,422,225				-	2,422,225	2,709,330
Intergovernmental & Grants		38,700		38,700		31,000		31,000	69,700	40,400
Interfund	1,471,440	98,849		1,570,289	2	241,400	3,228,036	3,469,436	5,039,725	4,762,317
Miscellaneous	2,400	130,230		132,630				-	132,630	112,761
Investments	131,400	52,500	11,250	195,150	1	148,500		148,500	343,650	467,000
Total Operating Sources	5,043,240	18,700,152	1,501,785	25,245,177	12,8	823,340	3,228,036	16,051,376	41,296,553	41,129,570
Expenditures by Function:										
General Government										
Operations	4,520,101			4,520,101			3,251,310	3,251,310	7,771,411	7,558,041
Utilities							, ,	, ,	, ,	, ,
Operations				-	8,1	155,873		8,155,873	8,155,873	7,845,217
Recreation:										
Championship Golf		3,717,478		3,717,478				-	3,717,478	4,703,639
Mountain Golf		1,141,209		1,141,209				-	1,141,209	1,027,877
Facilities		1,504,583		1,504,583				-	1,504,583	549,035
Ski		8,075,342		8,075,342				-	8,075,342	7,565,368
Recreation Center		2,212,155		2,212,155				-	2,212,155	2,475,123
Recreation Admin		415,786		415,786				-	415,786	444,071
Parks		856,535		856,535				-	856,535	891,279
Tennis		226,781		226,781				-	226,781	270,423
Beach			1,906,299	1,906,299				-	1,906,299	2,109,190
Total Operating Expenditures	4,520,101	18,149,869	1,906,299	24,576,269	8,1	155,873	3,251,310	11,407,183	35,983,452	35,439,263
Net Operating Sources & Uses	\$ 523,139	\$ 550,283	\$ (404,514)	\$ 668,908	\$ 4,6	667,467	\$ (23,274)	\$ 4,644,193	\$ 5,313,101	\$ 5,690,307
Non-Operating Activities:										
Capital Grants & Insurance	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	\$ 923,800
Facility Fees - Capital Projects	,	533,195	3,207,672	3,740,867	•			-	3,740,867	3,624,387
Facility Fees - Debt Service		410,150	7,748	417,898				_	417,898	417,898
Use of Fund Balance for Projects	300,000	5,594,546	.,	5,894,546	3.0	032,786		3,032,786	8,927,332	7,027,765
Capital Project Expenditures	(650,150)	(6,127,741)	(454,500)	(7,232,391)	-	140,286)	(5,000)	(7,145,286)	(14,377,677)	(16,424,397)
Debt Service Payments	(100,100)	(383,172)	(6,270)	(389,442)		643,134)	(3,000)	(643,134)	(1,032,576)	(1,033,777)
Net Non-Operating Sources & Uses	(350,150)	26,978	2,754,650	2,431,478		750,634)	(5,000)	(4,755,634)	(2,324,156)	(5,464,324)
		<u> </u>	<u> </u>			•				
Overall Net Sources & Uses	\$ 172,989	\$ 577,261	\$ 2,350,136	\$ 3,100,386	\$	(83,167)	\$ (28,274)	\$ (111,441)	\$ 2,988,945	\$ 225,983

Incline Village General Improvement District Central Services Cost Allocation Plan

For the Fiscal Year Ending June 30, 2021

	General	Utility Ch	hampionship Golf Mou	untain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost Budgeted FTE by Fund Allocation	22.5 8.70%		39.2 15.18%	10.9 4.22%	1.4 0.56%	75.9 29.41%	21.2 8.22%	7.7 3.00%	1.5 0.60%	3.3 1.27%	21.1 8.17%	17.8 6.92%	257.9 100%
Budgeted Wages by Fund Allocation	\$ 2,081,280 14.69%		1,616,161 \$ 11.40%	409,731 \$ 2.89%	88,583 0.63%	3,135,849 22.13%	\$ 1,037,021 \$ 7.32%	313,796 \$ 2.21%	108,530 \$ 0.77%	147,970 \$ 1.04%	810,930 5.72%	\$ 1,499,515 10.58%	\$ 14,171,146 100%
Budgeted Benefits by Fund Allocation	\$ 1,105,120 18.99%		509,946 \$ 8.76%	117,206 \$ 2.01%	47,500 \$ 0.82%	1,050,665	\$ 327,605 \$ 5.63%	82,979 \$ 1.43%	28,038 \$ 0.48%	61,384 \$ 1.05%	221,093 3.80%	\$ 819,153 14.07%	\$ 5,820,293 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,288,700 8.93%		2,289,792 \$ 15.87%	551,971 \$ 3.83%	394,378 \$ 2.73%	3,450,786 23.92%	\$ 729,896 \$ 5.06%	413,837 \$ 2.87%	79,190 \$ 0.55%	184,372 \$ 1.28%	768,230 5.33%	\$ 932,642 6.47%	\$ 14,425,763 100%
Budgeted Accounting - Invest. Int. \$ 880,590 Percentage of Costs Allocated 809 Allocation based on Services & Supplies		163,203	111,820	26,955	19,259	168,517	35,644	20,209	3,867	9,004	37,516	45,545	\$ 704,472
Blended Allocation Budgeted Human Resources \$ 985,735 HR + 20% Accounting \$ 1,161.853	-	20%	12%	3%	1%	23%	7%	2%	1%	1%	6%	11%	
Based on Wages, Benefits & FTE	164,124	229,507	136,887	35,345	7,736	269,526	81,989	25,714	7,156	13,056	68,530	122,283	\$ 1,161,853
Central Services Cost Allocation	\$ 394,885	\$ 392,709 \$	248,707 \$	62,301 \$	26,995	438,043	\$ 117,633 \$	45,923 \$	11,023 \$	22,060 \$	106,046		\$ 1,866,325
Annual Billing for Adopted Budget		\$ 392,709 \$	248,707 \$	62,301 \$	26,995 \$	438,043	\$ 117,633 \$	45,923 \$	11,023 \$	22,060 \$	106,046		\$ 1,471,440

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

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Hief								
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	orical Recreati	ion Fee Per Pa	rcel	Hi	storical Beach	Fee Per Parc	el	TOTAL
	Capital		Total		Capital		Total	Combined
ating	Projects	Debt Service	Recration Fee	Operating	Projects	Debt Service	Beach Fee	Fee(s)
215	\$ 65	\$ 50	\$ 330	\$ 85	\$ 414	\$ 1	\$ 500	\$ 8
250	405	50	705	85	39	1	125	\$ 8
215	440	50	705	85	39	1	125	\$ 8
215	330	160	705	85	39	1	125	\$ 8
250	320	160	730	75	24	1	100	\$ 8
266	308	156	730	75	24	1	100	\$ 8
211	303	216	730	65	-	35	100	\$ 8
239	277	214	730	63	-	37	100	\$ 8
258	199	273	730	66	17	17	100	\$ 8
199	242	274	715	98	-	17	115	\$ 8
	250 215 215 250 266 211 239 258	rating Projects 215 \$ 65 250 405 215 440 215 330 250 320 266 308 211 303 239 277 258 199	rating Projects Debt Service 215 \$ 65 \$ 50 250 405 50 215 440 50 215 330 160 250 320 160 266 308 156 211 303 216 239 277 214 258 199 273	rating Projects Debt Service Recration Fee 215 \$ 65 \$ 50 \$ 330 250 405 50 705 215 440 50 705 215 330 160 705 250 320 160 730 266 308 156 730 211 303 216 730 239 277 214 730 258 199 273 730	rating Projects Debt Service Recration Fee Operating 215 \$ 65 \$ 50 \$ 330 \$ 85 250 405 50 705 85 215 440 50 705 85 215 330 160 705 85 250 320 160 730 75 266 308 156 730 75 211 303 216 730 65 239 277 214 730 63 258 199 273 730 66	rating Projects Debt Service Recration Fee Operating Projects 215 \$ 65 \$ 50 \$ 330 \$ 85 \$ 414 250 405 50 705 85 39 215 440 50 705 85 39 215 330 160 705 85 39 250 320 160 730 75 24 266 308 156 730 75 24 211 303 216 730 65 - 239 277 214 730 63 - 258 199 273 730 66 17	rating Projects Debt Service Recration Fee Operating Projects Debt Service 215 \$ 65 \$ 50 \$ 330 \$ 85 \$ 414 \$ 1 250 405 50 705 85 39 1 215 440 50 705 85 39 1 215 330 160 705 85 39 1 250 320 160 730 75 24 1 266 308 156 730 75 24 1 211 303 216 730 65 - 35 239 277 214 730 63 - 37 258 199 273 730 66 17 17	rating Projects Debt Service Recration Fee Operating Projects Debt Service Beach Fee 215 \$ 65 \$ 50 330 \$ 85 \$ 414 \$ 1 \$ 500 250 405 50 705 85 39 1 125 215 440 50 705 85 39 1 125 215 330 160 705 85 39 1 125 250 320 160 730 75 24 1 100 266 308 156 730 75 24 1 100 211 303 216 730 65 - 35 100 239 277 214 730 63 - 37 100 258 199 273 730 66 17 17 100

Allocation of FY2020-21 Facility Fees

									Facilit Fe	e Revenues E	By FUND			
Budget for 2020	-202	21			320	3	30	340	350	360	370	380	Roll-up	390
Facility Fee charged to # Parcels:		8,203	7,748		GOLF	Fac	ilities	Ski	Recretion	CS Admin	Paks	Tennis	Total Comm. Svcs	Beach
Golf - Championship	\$. 4			254,293								254,293	
Golf - Mountain		27			,									
Facilities		5					41.015						41,015	
Diamond Peak Ski		(200)					,	(1,640,600)					(1,640,600)	
Youth & Family Programming		26						() ,	213,278				213,278	
Senior Programming		23							188,669				188,669	
Recreation Center		100							820,300				820,300	
Comm. Services Administration		127								1,041,781			1,041,781	
Parks		89									730,067		730,067	
Tennis		14										114,842	114,842	
Beach			85										-	658,580
Per Parcel Operating Component		215	85	\$	254,293	\$	41,015	\$ (1,640,600)	\$1,222,247	\$ 1,041,781	\$ 730,067	\$ 114,842	1,763,645	658,580
Per Parcel Capital Exp. Component		65	414						443,195	90,000			533,195	3,207,672
Per Parcel Debt Service Component		50	1							410,150			410,150	7,748
Total Facility Fee Per Parcel	\$	330	\$ 500	\$	254,293	\$	41,015	\$ (1,640,600)	\$ 1,665,442	\$ 1,541,931	\$ 730,067	\$ 114,842	\$ 2,706,990	\$ 3,874,000
	+													
Facility Fee - NO Beach Access	\$	330												
			\$ 500	_										
Facility Fee - Beach Access			\$ 830											



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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

Schedule 1

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

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered. This budget contains 7 governmental fund types with estimated expenditures of \$\frac{31.808.660}{2}\$ proprietary funds with estimated expenses of \$\frac{15.010.912}{15.010.912}\$ Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act) CERTIFICATION APPROVED BY THE GOVERNING BOARD Paul C. Navazio Director of Finance certify that all applicable funds and financial operations of this Local Government are listed herein Signed: Dated: 6/1/20 acc SCHEDULED PUBLIC HEARING (Must be held from May 18 2020 to May 31, 2020 this year) Date and Time: May 27, 2020 Publication Date: May 15.8 May 22, 20			
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2 proprietary funds with estimated expenses of S 15,010.912 Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act). CERTIFICATION APPROVED BY THE GOVERNING BOARD Paul C Navazio Director of Finance certify that all applicable funds and financial operations of this Local Government are listed herein Signed: Dated: Approved By THE GOVERNING BOARD Signed: Signed: Approved By THE GOVERNING BOARD Approved By THE GOVER	the tax rate will be incre	computed herein are based on prelimeased by an amount not to exceed	
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Paul C Navazio Director of Finance certify that all applicable funds and financial operations of this Local Government are listed herein Signed: Dated: 6/1/20 ac SCHEDULED PUBLIC HEARING (Must be held from May 18 2020 to May 31, 2020 this year) Date and Time: May 27, 2020 Publication Date: May 15 & May 22, 20	Copies of this budget h Government Budget an	ave been filed for public record and in definance Act).	nspection in the offices enumerated in NRS 354.596 (Local
Director of Finance certify that all applicable funds and financial operations of this Local Government are listed herein Signed: Dated: Cylipson Dated: (Must be held from May 18 2020 to May 31, 2020 this year) Date and Time: May 27, 2020 Publication Date: May 15 & May 22, 20	CERTIFICATION		APPROVED BY THE GOVERNING BOARD:
certify that all applicable funds and financial operations of this Local Government are listed herein Signed: Dated: SCHEDULED PUBLIC HEARING: (Must be held from May 18, 2020 to May 31, 2020 this year) Date and Time: May 27, 2020 Publication Date: May 15 & May 22, 20	1		tha Shirt
SCHEDULED PUBLIC HEARING: (Must be held from May 18, 2020 to May 31, 2020 this year) Date and Time: May 27, 2020 Publication Date: May 15 & May 22, 20	operations of listed herein Signed:	of this Local Government are	Leiding Control of the Control of th
(Must be held from May 18, 2020 to May 31, 2020 this year) Date and Time: May 27, 2020 Publication Date: May 15 & May 22, 20	Dated:	6/1/2010	
The state of the s)
Place: The Chateau, 955 Fairway Blvd, Incline Village, NV 89451	Date and Time:	May 27, 2020	Publication Date: May 15 & May 22, 2020
	Place: The Chatea	u. 955 Fairway Blvd, Incline Village, I	NV 89451
		The second secon	Page 1

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FISCAL YEAR BUDGET FO THE YEAR ENDING JUNE 30, 2021 INDEX

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL	ESTIMATED	
	PRIOR YEAR	CURRENT YEAR	BUDGET YEAR
	ENDING 06/30/19	ENDING 06/30/20	ENDING 06/30/21
General Government	41.9	42.4	40.8
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	193.8	199.1	182.2
Community Support			
TOTAL GENERAL GOVERNMENT	235.7	241.5	223
Utilities	34.6	34.2	35.2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	270.3	275.7	258.2

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only) Net Proceeds of Mines	\$ 1,666,387,475	\$ 1,717,224,973	\$ 1,817,882,343
TOTAL ASSESSED VALUE	\$ 1,666,387,475	\$ 1,717,224,973	\$ 1,817,882,343
TAX RATE General Fund	0.1224	0.1267	0.1311
Special Revenue Funds	0.1224	0.1207	0.1311
Capital Projects Funds Debt Service Funds			
Enterprise Fund Other			
TOTAL TAX RATE	0.1224	0.1267	0.1311

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

Incline Village General Improvement District

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2020-2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(-)	(-/	(-)	()		(-)	(, ,
			ALL OWER		TOTAL	4B 1/41 0B514	
			ALLOWED AD VALOREM		AD VALOREM REVENUE	AD VALOREM TAX	AD VALOREM
	ALLOWED	ASSESSED	REVENUE	TAX RATE	WITH NO CAP	ABATEMENT	REVENUE
	TAX RATE	VALUATION	[(1) X (2)/100]	LEVIED	[(2 , line A)X(4)/100]	[(5) - (7)]	WITH CAP
OPERATING RATE:			* , , , ,			•	
A. PROPERTY TAX Subject to							
Revenue Limitations	0.1172	1,817,882,343	2,130,558	0.1172	2,130,558	548,224	1,582,334
B. PROPERTY TAX Outside							
Revenue Limitations:					XXXXXXXXXXXXXX		
Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE							
OVERRIDES	0.014	1,817,882,343	254,504	0.0139	254,504	65,020	189,484
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.1312	\$ 1,817,882,343	\$ 2,385,062	0.1311	\$ 2,385,062	\$ 613,244	\$ 1,770,000

Incline Village General Improvement D	istrict
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SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Budget For Fiscal Year Ending June 30, 2021

|--|

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
General	(1) 3,935,986	(2) 1,407,000	(3) 1,770,000	(4) 0.1311	(5) 1,866,240	(6)	(7)	(8) 8,979,226
General	3,933,960	1,407,000	1,770,000	0.1311	1,000,240	-		0,919,220
Community Services Special Revenue	12,360,444	0	0		18,700,152	-	-	31,060,596
Beach Special Revenue	2,159,262	0	0		1,501,785	0	-	3,661,047
Community Services Capital Funds					533,195		5,594,546	6,127,741
Beach Capital Fund					3,207,672			3,207,672
Community Services Debt Funds					410,150			410,150
Beach Debt Fund					7,748			7,748
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	18,455,692	1,407,000	1,770,000	0.1311	26,226,942	-	5,594,546	53,454,180
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	0	0	0	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	xxxxxxxxxx	1,407,000	1,770,000	0.1311	XXXXXXXX	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

Page: 5 Schedule A

Budget Summary for	Incline Village General Improvement District
--------------------	--

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-	2,081,280	1,105,119	1,333,700	650,150	-	-	3,808,977	8,979,226
Community Services Special Revenue	R	6,857,641	2,225,323	9,066,907		0	5,594,546	7,316,179	31,060,596
Beach Special Revenue	R	810,930	221,093	874,276		0	0	1,754,748	3,661,047
Community Services Capital Funds					6,127,741			-	6,127,741
Beach Capital Fund					454,500			2,753,172	3,207,672
Community Services Debt Funds						383,172		26,978	410,150
Beach Debt Fund						6,270		1,478	7,748
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		9,749,851	3,551,535	11,274,883	7,232,391	389,442	5,594,546	15,661,532	53,454,180

* FUND TYPES:

R - Special Revenue

C - Capital Projects

D - Debt Service

T - Expendable Trust

Page: 6 Schedule A-1

*** Capital Outlay must agree with CIP.

^{**} Include Debt Service Requirements in this column

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2021

Budget Summary for Incline Village	General Improvement District
------------------------------------	------------------------------

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRA	ANSFERS OUT(6)	NET INCOME (7)
Utility Fund	E	12,674,840	11,640,874	148,500	104,428	-	-	1,078,038
Internal Services Fund	I	3,228,036	3,265,610	-	-	-	-	(37,574)
TOTAL		15,902,876	14,906,484	148,500	104,428	-	-	1,040,464

* FUND TYPES: E - Enterprise

I - Internal Service

N - Nonexpendable Trust

Page: 7 SCHEDULE A-2

** Include Depreciation

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21		
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED	
Taxes: Property Tax	1,615,540	1,690,000	1,770,000	1,770,000	
Personal Property Tax	1,613,540	12,000	12,000	12,000	
Subtotal Taxes	1,633,411	1,702,000	1,782,000	1,782,000	
Intergovernmental:					
Consolidated Tax (CTX)	1,440,607	1,489,000	1,494,000	1,407,000	
LGTA tax	249,615	249,000	249,000	249,000	
State Grants	-				
Subtotal Intergovernmental	1,690,222	1,738,000	1,743,000	1,656,000	
Miscellaneous:	227.045	275 000	121 400	121 400	
Investment income Other	327,815 2,002	275,000 2,000	131,400 2,400	131,400 2,400	
Central Services Cost Allocation	1,169,400	1,367,400	1,471,440	1,471,440	
Subtotal Other	1,499,217	1,644,400	1,605,240	1,605,240	
Subtotal Other	1,499,217	1,044,400	1,003,240	1,003,240	
SUBTOTAL REVENUE ALL SOURCES	4,822,850	5,084,400	5,130,240	5,043,240	
OTHER FINANCING SOURCES	4,022,030	3,004,400	3,130,240	3,043,240	
Transfers In (Schedule T)		_	_		
Sale of capital assets	-	-	-		
Proceeds of Long-term Debt					
Other					
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-	
BEGINNING FUND BALANCE					
Prior Period Adjustments Residual Equity Transfers	800,000				
TOTAL BEGINNING FUND BALANCE	2,522,786	3,765,586	3,935,986	3,935,986	
TOTAL AVAILABLE RESOURCES	8,145,636	8,849,986	9,066,226	8,979,226	

SCHEDULE B - GENERAL FUND

Page: 8 Schedule B-9

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21		
		ESTIMATED	BUDGET YEAR EI	NDING 06/30/21	
EVENDITURES BY FUNCTION		=			
EXPENDITURES BY FUNCTION	ACTUAL PRIOR	CURRENT		=	
AND ACTIVITY	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL	
GENERAL GOVERNMENT	6/30/2019	6/30/2020	APPROVED	APPROVED	
General Administration					
Salaries and Wages	40,757	29,100	29,967	29,967	
Employee Benefits	17.980	18.700	20.311	20.311	
Services and Supplies	524.466	420.000	434.718	479,718	
Subtotal General Administration	583,203	467,800	484,996	529,996	
General Manager	000,200	107,000	10 1,000	020,000	
Salaries and Wages	244,421	270,000	265,714	265,714	
Employee Benefits	105,047	115,000	115,751	115,751	
Services and Supplies	69.361	60.000	56.340	56.340	
Subtotal General Manager	418,829	445,000	437,805	437,805	
Trustees	,		,	,	
Salaries and Wages	102,992	104,000	106,114	106,114	
Employee Benefits	27,822	32,400	32.904	32,904	
Services and Supplies	45,068	45,000	77,000	77,000	
Subtotal Trustees	175,882	181,400	216,018	216,018	
Accounting	-,	,	-,-	-,-	
Salaries and Wages	572.025	592,500	611,635	611.635	
Employee Benefits	252.081	275,000	323,754	323,754	
Services and Supplies	60,134	70,000	77,636	77,636	
Subtotal Accounting	884,240	937,500	1,013,025	1,013,025	
Information Services & Technology	, i	,	· · ·	, ,	
Salaries and Wages	426,004	484,000	494,412	409,070	
Employee Benefits	191,122	250,000	288,096	246,800	
Services and Supplies	211,242	300,000	360,817	360,817	
Subtotal Information Services	828,368	1,034,000	1,143,325	1,016,687	
Risk Management					
Salaries and Wages	81,841	-	-	-	
Employee Benefits	40,039	-	-	-	
Services and Supplies	15,139	-	-	-	
Subtotal Risk Management	137,019	-	-	-	
Human Resources					
Salaries and Wages	431,911	532,600	551,976	551,976	
Employee Benefits	203,821	304,000	304,561	304,561	
Services and Supplies	46,662	115,000	129,196	129,196	
Subtotal Human Resources	682,394	951,600	985,733	985,733	
Health & Wellness					
Salaries and Wages	18,446	16,500	16,496	14,936	
Employee Benefits	5,875	6,900	9,274	6,235	
Services and Supplies	4,495	5,000	21,475	21,475	
Subtotal Health & Wellness	28,816	28,400	47,245	42,646	
Communications					
Salaries and Wages	95,076	96,300	91,868	91,868	
Employee Benefits	43,559	48,000	54,803	54,803	
Services and Supplies	55,763	84,000	131,518	131,518	
Subtotal Communications	194,398	228,300	278,189	278,189	
Capital Outlay	04.070	0.40.000	070.450	050.450	
General Government	64,972	340,000	370,150	650,150	
Information Services & Technology	56,285	240.000	270 450	CEO 450	
Subtotal Capital Outlay	121,257	340,000	370,150	650,150	
FUNCTION SUBTOTAL	4,054,406	4,614,000	4,976,486	5,170,249	

SCHEDULE B - GENERAL FUND

General Government

Page: 9 Schedule B-10

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21		
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED	
PAGE FUNCTION SUMMARY					
General Government Summary					
Salaries and Wages	2,013,473	2,125,000	2,168,182	2,081,280	
Employee Benefits	887,346	1,050,000	1,149,454	1,105,119	
Services and Supplies	1,032,330	1,099,000	1,288,700	1,333,700	
Capital Outlay Sch B-10 Function Subtotal	121,257 4,054,406	340,000	370,150	650,150	
SCH B-10 Function Subtotal	4,034,400	4,614,000	4,976,486	5,170,249	
TOTAL EXPENDITURES - ALL FUNCTIONS OTHER USES:	4,054,406	4,614,000	4,976,486	5,170,249	
CONTINGENCY (Not to exceed 3% of					
Total Expenditures all Functions)					
Transfers Out (Schedule T)	325,644	300,000			
TOTAL EXPENDITURES AND OTHER USE	4,380,050	4,914,000	4,976,486	5,170,249	
ENDING FUND BALANCE:	3,765,586	3,935,986	4,089,740	3,808,977	
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	8,145,636	8,849,986	9,066,226	8,979,226	

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE ${\sf GENERAL\ FUND\ -\ ALL\ FUNCTIONS}$

Page: 10 Schedule B-11

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21		
	ACTUAL PRIOR	ESTIMATED CURRENT	BOBGET TEARNE	1101110 00/00/21	
<u>REVENUES</u>	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL	
Charges for Services	6/30/2019	6/30/2020	APPROVED	APPROVED	
Championship Golf Course	3,902,689	4,570,000	5.071.084	3.391.290	
Mountain Golf Course	740,968	615,000	922,166	818,834	
Facilities (Chateau & Aspen Grove)	392.246	450.000	529,421	1.440.299	
Ski	11,778,871	10,025,000	10,148,735	10,148,735	
Community Programming	1,364,044	1,320,000	1,364,897	1,007,900	
Parks	46,580	53.000	65,801	38.700	
Tennis	153,435	156,000	158.100	100,400	
Recreation Administration	(730,819)	(750,000)	(738,000)	(317,830)	
Subtotal Chargesd for Services	17,648,014	16,439,000	17,522,204	16,628,328	
Facility Fee	17,010,011	10, 100,000	17,022,201	10,020,020	
Championship Golf Course	805,884	172,000	32,808	32,812	
Mountain Golf Course	517,661	328.120	221,454	221.481	
Facilities (Chateau & Aspen Grove)	468,584	131,248	41,010	41,015	
Ski	238.403	(1,640,600)	(1,640,400)	(1,640,400)	
Community Programming	1,307,104	1,173,029	1,222,098	1,222,098	
Parks	970,052	730,067	729,978	729,978	
Tennis	164,416	114.842	114.828	114.828	
Recreation Administration	1,350,671	4,773,996	5,060,634	1,041,833	
Subtotal Facility Fees	5,822,775	5,782,702	5,782,410	1,763,645	
Other miscellaneous	-,- , -	-, -, -	-, - ,	,,-	
Operating Grants	17.000	17.000	17.000	17.000	
Investment income	199,322	79.000	52,500	52,500	
Sale of Assets	34,567	24.000	, , , , , , , , , , , , , , , , , , , ,	- /	
Interfund services (green spaces)	86,060	88,000	99,911	98,849	
Intergovernmental (IV high school fields)	14,570	23,000	21,700	21,700	
Miscellaneous other & Cell Tower Leases	112,777	110,000	118,130	118,130	
Capital Grants	-	1,375,000	-	-	
Insurance proceeds	50,300	250,000	-	-	
Subtotal Other Miscellaneous	514,596	1,966,000	309,241	308,179	
Subtotal	23,985,385	24,187,702	23,613,855	18,700,152	
OTHER FINANCING SOURCES (specify)	0.45.000	0.11.075			
Transfers In (Schedule T)	645,000	241,875			
BEGINNING FUND BALANCE	10,645,469	13,333,953	12,360,444	12,360,444	
Prior Period Adjustments	(645,000)				
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	10,000,469	13,333,953	12,360,444	12,360,444	
TOTAL AVAILABLE RESOURCES	34,630,854	37,763,530	35,974,299	31,060,596	

Community Services Special Revenue Fund

Page: 11 Schedule B-12

Γ	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21		
	. ,	, ,			
	AOTUAL DDIOD	ESTIMATED			
EVDENDITUDES	ACTUAL PRIOR	CURRENT	TENTATO (E	FINIAL	
<u>EXPENDITURES</u>	YEAR ENDING 6/30/2019	YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED	
Championship Golf Course	0/30/2019	0/30/2020	AFFROVED	AFFROVED	
Salaries and Wages	1,509,876	1,635,000	1,739,948	1,258,610	
Employee Benefits	383,157	470,000	524,010	364,034	
Services and Supplies	2,392,390	2,591,800	2,835,820	2,094,835	
Capital Outlay Subtotal Championship Golf Course	4,285,423	568,200 5,265,000	1,637,000 6,736,778	3,717,479	
Mountain Golf Course	4,200,423	5,265,000	0,730,770	3,717,479	
Salaries and Wages	340,012	355,000	432,056	409,731	
Employee Benefits	93,523	103,000	119,791	117,206	
Services and Supplies	526,907	562,000	629,239	614,272	
Capital Outlay	-	2,188,200	395,791	-	
Subtotal Mountain Golf Course	960,442	3,208,200	1,576,877	1,141,209	
Facilities (Chateau and Aspen Grove) Salaries and Wages	76,190	85,000	88,583	446,134	
Employee Benefits	37,739	41,000	47,500	193,412	
Services and Supplies	368,598	412,840	429,908	865,037	
Capital Outlay	-	180,400	100,000	-	
Subtotal Facilities	482,527	719,240	665,991	1,504,583	
Ski					
Salaries and Wages	3,072,710	2,970,000	3,135,849	3,135,849	
Employee Benefits Services and Supplies	925,074	980,000 3,600,100	1,050,665 3.868.386	1,050,665	
Capital Outlay	3,833,164	1,640,850	1,614,000	3,888,829	
Subtotal Ski	7,830,948	9,190,950	9,668,900	8,075,343	
Community Programming (including Rec Center)		0,100,000	0,000,000	3,0.0,0.0	
Salaries and Wages	1,156,579	1,210,000	1,260,756	1,037,021	
Employee Benefits	321,005	355,000	394,888	327,605	
Services and Supplies	819,388	932,300	948,388	847,529	
Capital Outlay	2 206 072	344,650	489,000	2 242 455	
Subtotal Community Programming Parks	2,296,972	2,841,950	3,093,032	2,212,155	
Salaries and Wages	337,927	338,000	342,681	313,796	
Employee Benefits	75,544	75,000	86,061	82,979	
Services and Supplies	401,968	354,800	459,377	459,760	
Capital Outlay	-	2,158,752	172,440	-	
Subtotal Parks	815,439	2,926,552	1,060,559	856,535	
Tennis Salaries and Wages	136,149	135,000	100 272	108,530	
Employee Benefits	26,172	26,000	128,372 29,635	28,038	
Services and Supplies	91,223	101,490	105,270	90,213	
Capital Outlay	-	201,950	1,210,600		
Subtotal Tennis	253,544	464,440	1,473,877	226,781	
Community Services Administration					
Salaries and Wages	153,065	170,000	181,948	147,970	
Employee Benefits	43,445	55,000	70,030	61,384	
Services and Supplies	166,775	177,400	208,972	206,432	
Capital Outlay	-	-	90,000	-	
Subtotal Comm. Serv. Administration	363,285	402,400	550,950	415,786	
Debt Service - G.O. Revenue Supported Bond		2EE 100	362.075		
Principal Interest		355,188 29,166	362,075 21,097		
Subtotal Debt Service	-	384,354	383,172		
Cubicial Post Col vice		001,001	000,112		
Subtotal - Comm. Services Expenditures	17,288,580	25,403,086	25,210,136	18,149,871	
Transfers Out	3,678,473			5,594,546	
Transfers Out	329,848				
ENDING FUND BALANCE	13,333,953	12,360,444	10,764,163	7,316,179	
TOTAL COMMITMENTS & FUND BALANCE	34,630,854	37,763,530	35,974,299	31,060,596	
1017 E COMMITTIVILITIES & FORD DALANOL	57,050,054	37,700,000	00,017,200	31,000,090	

Community Services Special Revenue Fund

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21		
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED	
Charges for Services	1,492,687	1,550,000	1,596,800	831,955	
Facility Fees	975,121	968,500	968,375	658,580	
Investment income	36,188	18,000	11,250	11,250	
Sales of capital assets	-		·	•	
Capital Grants	-				
Subtotal	2,503,996	2,536,500	2,576,425	1,501,785	
OTHER FINANCING SOURCES:	, ,	, ,	, ,	, ,	
Operating Transfers In (Schedule T)	35,000	13,125	-		
BEGINNING FUND BALANCE	1,413,091				
BEGINNING FOND BALANGE	1,410,001				
Prior Period Adjustment(s) Residual Equity Transfers	(35,000)				
TOTAL BEGINNING FUND BALANCE	1,378,091	1,810,378	2,159,262	2,159,262	
TOTAL RESOURCES	3,917,087	4,360,003	4,735,687	3,661,047	
EXPENDITURES					
Salaries and Wages	847,293	870,000	933,632	810,930	
Employee Benefits	190,452	210,000	241,006	221,093	
Services and Supplies	868,771	914,500	987,569	874,276	
Capital Outlay	-	200,000	474,500		
Debt Service - G.O. Revenue Supported Bond					
Principal	-	5,812	5,925	-	
Interest	-	429	345	-	
Subtotal OTHER USES	1,906,516	2,200,741	2,642,977	1,906,299	
CONTINGENCY (not to exceed 3% of total expenditures)					
Transfers Out (Schedule T)	198,558	-			
Transfers Out (Schedule T)	1,635	-			
ENDING FUND BALANCE	1,810,378	2,159,262	2,092,710	1,754,748	
TOTAL COMMITMENTS & FUND BALANCE	3,917,087	4,360,003	4,735,687	3,661,047	

Incline Village General Improvement District	
Beach Special Revenue Fund	

Page: 13 Schedule B-14

-	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	5,592		-	-
Capital Grants	31,958			
Facility Fee				533,195
Subtotal	27.550			F22 40F
OTHER FINANCING SOURCES:	37,550	-	-	533,195
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	2,508,528			
Transfers from operating resources	1,169,945			5,594,546
Transiers from operating resources	1,100,040			0,004,040
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
I A				
TOTAL BEGINNING FUND BALANCE	2,327,477			
TOTAL RESOURCES	6,043,500	-	-	6,127,741
EXPENDITURES				
Championship Golf - New Projects	450,219			1,653,827
- Carryover Projects	47,158			1,000,021
Mountain Golf - New Projects	202,180			347,380
- Carryover Projects	135,969			, , , , , , , , , , , , , , , , , , , ,
Facilities - New Projects	21,406			100,000
- Carryover Projects	-			
Ski - New Projects	3,801,573			1,192,000
- Master Plan	-			•
- Carryover Projects	737,454			
Comm. Programming - New Projects	133,838			1,526,864
- Carryover Projects	126,080			
Parks - New Projects	135,199			172,440
- Carryover Projects	6,842			-
Tennis - New Projects	54,180			1,045,230
- Carryover Projects	50,000			00.000
Comm. Services Admin - New Projects - Carryover Projects	4,180 137,222			90,000
- Carryover Projects	137,222			
Subtotal	6,043,500	-	-	6,127,741
OTHER USES	3,3 13,000			0,121,171
CONTINGENCY (not to exceed 3% of				
total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-			
		No Fund Activity Post	June 30, 2019. Reactiv	ated effective 7/1/2020
TOTAL COMMITMENTS & FUND BALANCE	6,043,500	-	-	6,127,741

Incline Village General Improvement District	Incline	Village	General	Improvement	District
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Community Services Capital Projects Fund

Page: 14 Schedule B-14

	(1) (2		(3) BUDGET YEAR	(4) ENDING 06/30/21
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Facility Fee				3,207,672
_				
Subtotal	-	-	-	3,207,672
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T) Transfers designated from Facility Fees	198,558			
Transfers designated from Facility Fees Transfers from operating resources	190,000			
. randotte trem operating recourses				
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
Toolada Equity Transition				
TOTAL BEGINNING FUND BALANCE	85,740			
TOTAL RESOURCES	284,298	-	-	3,207,672
EXPENDITURES				454.500
Beach - New Projects - Carryover Projects	283,698 600			454,500
- Garryover i Tojecto	000			
Subtotal	284,298	-	-	454,500
OTHER USES CONTINGENCY (not to exceed 3% of				
total expenditures) Transfers Out (Schedule T)				
ENDING FUND DALANCE				0.750.470
ENDING FUND BALANCE	-	No Fund Activity Post	L June 30, 2019. Reactiv	2,753,172 rated effective 7/1/2020
TOTAL COMMITMENTS & FUND BALANCE	284,298			3,207,672
101/12 OOWNIN TWILING & FORD DALANCE	204,290	_		3,201,012

Incline Village General Improvement District
Beach Capital Projects Fund

Page: 15 Schedule B-14

	(1)	(2)	(3)	(4) ENDING 06/30/21
REVENUES Facility Fee	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED 410,150
1 active 1 ee				410,150
Subtotal				410,150
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T)				
Transfer of designated Facility Fees	329,848			
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	51,553	No Found Antivity D		7/4/000
TOTAL AVAILABLE RESOURCES	381,401	No Fund Activity Post	1	vated effective 7/1/2020 410,150

SCHEDULE C - COMMUNITY SERVCES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: 16 Schedule C-15

	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/21
EXPENDITURES AND RESERVES	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported Principal	344,365			262.075
Interest	37,036			362,075 21,097
Fiscal Agent Charges	37,030			21,097
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	381,401	-	-	383,172
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Туре:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
` '				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	_			26,978
LITERIO I SINE BALANCE		No Fund Activity Post	June 30, 2019. Reactiv	
TOTAL COMMITMENTS & FUND BALANCE	381,401	-	-	410,150

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: 17 Schedule C-16

	(1)	(2)	(3)	(4) ENDING 00/20/24
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Facility Fee				7,748
-				
-				
Subtotal		_	_	7,748
Subiolai	-	-	-	7,740
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T) Transfer of designated Facility Fees	1,635			
Transfer of designated Facility Fees	1,000			
BEGINNING FUND BALANCE				
Prior Period Adjustment(s) Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,606	No Fund Astrotech		rated effective 7/4/0000
TOTAL AVAILABLE RESOURCES	6,241	No Fund Activity Post	1	vated effective 7/1/2020 7,748

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: 18 Schedule C-15

_	(1)	(2)	(3) BUDGET YEAR	(4) ENDING 06/30/21
EXPENDITURES AND RESERVES	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	TENTATIVE	FINAL
	6/30/2019	6/30/2020	APPROVED	APPROVED
Type: G.O. Revenue Supported				
Principal	5,635			5,925
Interest Charges	606			345
Fiscal Agent Charges Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	6,241	-	-	6,270
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)	 		 	
Subtotal				
	<u> </u>			
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE				1,478
LINDING I DIND DALAINGE	-	No Fund Activity Post	lune 30, 2019	1,470
TOTAL COMMITMENTS & FUND BALANCE	6,241	-	-	7,748

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BYOPERATING RESOURCES

Page: 19 Schedule C-16

	(1)	(2)	(3) BUDGET YEAR EN	(4) IDING 06/30/21
PROPRIETARY FUND OPERATING REVENUE	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services	12,552,028	12,500,000	13,072,588	12,402,440
Operating Grants	1,440	-	31,000	31,000
Intergovernmental (Tahoe Water Suppliers Assoc)	121,861			
Interfund (snow removal & work orders)	111,853	180,000	241,400	241,400
Total Operating Revenue	12,787,182	12,680,000	13,344,988	12,674,840
OPERATING EXPENSE	12,707,102	12,000,000	13,344,300	12,074,040
Salaries & Wages	2,632,951	2,760,000	2,869,080	2,921,780
Employee Benefits	1,288,413	1,320,000	1,424,516	1,449,604
Services & Supplies	2,003,301	2,181,000	2,071,445	2,177,137
Utilities	862,768	925,000	932,594	932,594
Legal & Audit/Professional Fees	78,295	140,000	132,050	182,050
Central Services Cost	308,600	353,700	380,580	392,709
Defensible Space	100,000	100,000	100,000	100,000
Depreciation/Amortization	3,153,809	3,310,000	3,485,000	3,485,000
Total Operating Expense	10,428,137	11,089,700	11,395,265	11,640,874
Operating Income or (Loss)	2,359,045	1,590,300	1,949,723	1,033,966
NONOPERATING REVENUES				
Interest Earned	282,484	165,000	148,500	148,500
Property Taxes				
Subsidies				
Consolidated Tax				
Capital Grants				
Sales of capital assets	15,066	5,000	-	-
Total Nonoperating Revenues NONOPERATING EXPENSES	297,550	170,000	148,500	148,500
Interest Expense	126,351	119,000	104,428	104,428
Total Nonoperating Expenses	126,351	119,000	104,428	104,428
Net Income before Operating Transfers	2,530,244	1,641,300	1,993,795	1,078,038
Transfers (Schedule T)				
ln	120,000	45,000	-	
Out Net Operating Transfers	120,000	45,000	-	
Net Operating Transfers	120,000	45,000	-	
CHANGE IN NET POSITION	2,650,244	1,686,300	1,993,795	1,078,038

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

Page: 20 Schedule F-1

	(1)	(2)	(3)	(4)
			BUDGET YEAR EI	NDING 06/30/21
		ESTIMATED		
	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2019	6/30/2020	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from customers and users	12,264,273	12,500,000	13,072,588	12,402,440
Receipts from intergovernmental services	-	Ī		
Receipts from interfund services	111,853	180,000	241,400	241,400
Receipts form operating grants	1,440	-	31,000	31,000
Payments to and for employees	(3,930,319)	(4,080,000)	(4,293,596)	(4,371,384)
Payments to vendors	(3,463,230)	(3,699,700)	(3,616,669)	(3,784,490)
Payments for interfund services		\ ' ' ' '		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
a. Net cash provided by (or used for)				
operating activities	4,984,017	4,900,300	5,434,723	4,518,966
B. CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES:				
Transfer in from General Fund	-	45,000	-	
		10,000		
-				
b. 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	(2,816,092)	(3,516,400)	(12,383,500)	(7,140,286)
		\ ' ' ' '		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Proceeds from sale of assets	15,066	5,000	-	-
Payments of capital related debt	(509,678)	(523,988)	(538,707)	(538,706)
Capital contributions	114,787	, , ,	, ,	, , ,
Payment of interest	(133,456)	(119,146)	(104,428)	(104,428)
		, , ,	, , ,	, , ,
c. Net cash provided by (or used for)				
capital and related				
financing activities	(3,329,373)	(4,154,534)	(13,026,635)	(7,783,420)
D. CASH FLOWS FROM INVESTING				<u> </u>
ACTIVITIES:				
Restricted investments released (increased)	(7,267)	-	-	
Investments purchased	(4,500,000)	(2,500,000)		
Investments sold or matured	255,939	2,000,000	5,000,000	
Investment earnings	198,470	165,000	148,500	148,500
	, i	·	ŕ	,
d. Net cash provided by (or used in)		T	T	
investing activities	(4,052,858)	(335,000)	5,148,500	148,500
NET INCREASE (DECREASE) in cash and			\neg	
cash equivalents (a+b+c+d)	(2,398,214)	455,766	(2,443,412)	(3,115,954)
CASH AND CASH EQUIVALENTS AT				
JULY 1, 20xx	6,764,416	4,366,202	4,821,968	4,821,968
CASH AND CASH EQUIVALENTS AT	3,. 3 ., 110	.,555,252	.,02.,000	.,02.,000
JUNE 30, 20xx	4,366,202	4,821,968	2,378,556	1,706,014
3011E 30, 20AA	4,000,202	7,021,000	2,070,000	1,700,014

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

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	(1)	(2)	(3) BUDGET YEAR EN	(4)
		ESTIMATED	DUDGET TEAR EN	17/06/00 DNIIAN
	ACTUAL PRIOR	CURRENT		
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
THO THE PART TOND	6/30/2019	6/30/2020	APPROVED	APPROVED
OPERATING REVENUE	0/30/2013	0/30/2020	ATTROVED	AITROVED
Charges for services				
Interfund:				
Fleet Services	1,155,513	1,155,000	1,238,140	1,238,140
Engineering	620,810	825,000	949,500	949,500
Building Services	1,023,990	1,090,000	1,133,996	1,040,396
Workers Compensation	504,549	-	- 1,100,000	- 1,010,000
Total Operating Revenue	3,304,862	3,070,000	3,321,636	3,228,036
OPERATING EXPENSE	2,223,302	2,2:2,20	-,,	-,,
Salaries & Wages	1,282,090	1,470,000	1,552,215	1,499,515
Employee Benefits	617,824	710,000	844,240	819,153
Services & Supplies	1,383,194	872,000	896,822	912,122
Utilities	10,838	11,500	11,520	11,520
Professional Fees	- 1	5,000	9,000	9,000
Depreciation	12,561	13,560	14,300	14,300
Total Operating Expense	3,306,507	3,082,060	3,328,097	3,265,610
Operating Income or (Loss)	(1,645)	(12,060)	(6,461)	(37,574)
	(1,010)	(12,000)	(0, 10.1)	(0.,0)
NONOPERATING REVENUES				
Interest Earned	360	_	_	
Property Taxes	500			
Subsidies	+			
Consolidated Tax	+			
Capital Grants	+			
Sales of capital assets	+			
- Calob of Supriar access				
Total Nonoperating Revenues	360	_	-	
NONOPERATING EXPENSES	300			
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,285)	(12,060)	(6,461)	(37,574)
Transfers (Schedule T)				
In				
Out	(474,356)	-	-	
Net Operating Transfers	(474,356)	-	-	-
CHANGE IN NET POSITION	(475,641)	(12,060)	(6,461)	(37,574)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

Page: 22 Schedule F-1

-	(1)	(2)	(3) BUDGET YEAR EI	(4) NDING 06/30/21
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Receipts from customers and users				
Receipts from Interfund services provided	3,304,862	3,070,000	3,321,636	3,228,036
Payment to and for employees	(1,790,450)	(2,180,000)	(2,396,455)	(2,318,668)
Payments to vendors Final payments on Work Comp Liabilities	(1,526,271)	(888,500)	(917,342)	(932,642)
a. Net cash provided by (or used for)	(44.950)	1.500	7,920	(22.274)
operating activities B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	(11,859)	1,500	7,839	(23,274)
Operating Transfers from Work Comp	(300,000)	_	_	
Residual Equity Transfer - close Work Comp	(174,356)	-	-	-
 Net cash provided by (or used for) noncapital financing activities 	(474,356)	-		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			(7.000)	(7.000)
Acquisition of capital assets Sale of capital assets	-	-	(5,000)	(5,000)
Not seek associated by Association				
c. Net cash provided by (or used for) capital and related financing activities	-	-	(5,000)	(5,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	103,880	-	-	
Investments Purchased	+	-	-	
Investments matured or sold Investment earnings	360		-	
d. Net cash provided by (or used in) investing activities NET INCREASE (DECREASE) in cash and	104,240	-		
cash equivalents (a+b+c+d)	(381,975)	1,500	2,839	(28,274)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	817,812	435,837	437,337	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	435,837	437,337	440,176	(28,274)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

Page: 23 Schedule F-2 ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							BEGINNING	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/21		(9)+(10)
			ORIGINAL		FINAL		OUTSTANDING	TE/III EINE	71110 00/00/21	(3)1(10)
NAME OF BOND OR LOAN			AMOUNT OF	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	ISSUE	DATE	DATE	RATE	7/1/2020	PAYABLE	PAYABLE	TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and							Ψ	Ψ	Ψ	Ψ
Recreation Refunding - 2012	2	10	\$ 3,475,000	7/18/2012	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community	′ _									
Services Fund	2						\$ 1,118,694	\$ 21,097	\$ 362,075	\$ 383,172
							\$	\$	\$	\$
2012 Bond - 1.61%										
Beach Fund	2						\$ 18,306	\$ 345	\$ 5,925	\$ 6,270
							\$	\$	\$	\$
									·	
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/2002	1/1/2023	3.14375%	\$ 365,370	\$ 10,566	\$ 118,012	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	9/9/2004	7/1/2025	3.082%	\$ 570,931	\$ 16,856	\$ 96,792	\$ 113,648
04 -4 NN/ 0 0000 0404	•			0/4/0000						·
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	8/1/2006	1/1/2026	2.725%	\$ 1,141,608	\$ 29,907	\$ 177,630	\$ 207,537
St of NV Water DW-1201	2	20	\$ 3,000,000	3/16/2012	1/1/2032	2.39%	\$ 2,007,029	\$ 47,099	\$ 146,273	\$ 193,372
Total for the							•	•	•	
Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
								*		·
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 5,221,938	\$ 125,870	\$ 906,707	\$ 1,032,577

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement District Budget Fiscal Year 2020-2021

Page: 24 Schedule C-1

Transfer Schedule for Fiscal Year 2020-2021

	1		TRANSFERS OUT				
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND							
				-			
				1			
				4			
				1			
				1			
				4			
				-			
				1			
SUBTOTAL			None				
SPECIAL REVENUE FUNDS				4			
Community Services Special Revenue Funds				-	Community Services Capital Funds		5594546
Community Convices operating venture variable				1	Community Corvices Capital Farias		000 10 10
				4			
				1			
				1			
				-			
				1			
				1			
				-		1	
				1			
]			
CURTOTAL			Nana	-		-	5504546
SUBTOTAL			None				5594546

ncline Village General Imp	provement District

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2020-2021

		TRAI	ISFERS OU	JT			
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND							
Community Services Capital Funds	Community Services Special	Revenue Funds	5594546				
SUBTOTAL			5594546				None
EXPENDABLE TRUST FUNDS							
				-			
				-		_	
				-			
				-			
SUBTOTAL			None				None
DEBT SERVICE		l					
		İ					
		İ					
					<u> </u>		
SUBTOTAL			None				None

ncline \	√illage	General Im	provement District

SCHEDULE T - TRANSFER RECONCILIATION

Page: 26 Schedule T

Transfer Schedule for Fiscal Year 2020-2021

TRANSFERS IN					TRAI	NSFERS OU	Т
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
				4			
				-			
				-		_	
				-			
				1			
				1			
				1			
SUBTOTAL			None				None
NTERNAL SERVICE							
				4			
				4			
				-			
				-			
				1			
SUBTOTAL			None	1			None
RESIDUAL EQUITY TRANSFERS							
				1			
				4			
				4			
				4			
				-			
SUBTOTAL			None	-			None
SUDICIAL			INUITE				INUTIE
TOTAL TRANSFERS			None				None

Ingline Village Coner	Il Improvement District	
incline village Genera	ii improvement district	

SCHEDULE T - TRANSFER RECONCILIATION

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LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81st Session; February 1, 2021 to May 31	, 202	1
Activity: Legislative Advocay		
Funding Source: General Fund Revenue		
3. Transportation	\$_	
4. Lodging and meals	\$_	
5. Salaries and Wages	\$_	
6. Compensation to lobbyists	\$_	24,000
7. Entertainment	\$_	
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$_	1,200
Total	\$ =	25,200
Entity: Incline Village General Improvement District	Ві	udget Year 2020-2021
		Page: 28

Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2020 - 2021

Local Government: Incline Village General Improvement District

Contact: Paul C Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 15

		Effective	Termination	Proposed	Proposed	
		Date of	Date of	Expenditure	Expenditure	
Line	Vendor	Contract	Contract	FY 2020-21	FY 2021-22	Reason or need for contract:
1	Eide Bailly, LLP	7/1/2015	6/30/2020	58,500	TBD	Annual Financial Audit
2	Legal Consel TBD			144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022	65,000	65,000	Federal Legislative Advocate
4	Tri-Strategies Ltd	7/1/2020	6/30/2021	24,000	-	Local Government Legislative Advocate
5	CC Cleaning, LLC	10/31/2019	1 yr, plus 4 options	106,340	111,000	Cleaning Services for District venues
6	Wells Fargo Banking Services	7/1/2018	6/30/2021	36,000	36,000	Bank account fees before earnings allowance
7	Provider yet TBD	One time con	tract	50,000	-	Tahoe Water Suppliers' Water Quality Treatment Services Analysis
8	High Sierra Patrol	10/1/2017	9/30/2021	75,000	77,500	Security Services
9	Sierra Office Solutions	4/1/2018	Annual Renewal	TBD	TBD	LAN, Network, and Desktop Copier Supplies and Maintenance
10	EXL Media Corporation	7/1/2020	6/30/2021	65,000	TBD	Advertising Media Buyer Services
11	AT&T Ethernet	6/29/2015	12/31/2020	28,560	TBD	Ethernet Provider
12	Xerox	1/1/2018	12/31/2020	6,225	TBD	Contract Support for Admin Copier
13	Sierra Office Solutions	1/1/2018	12/31/2020	2,238	TBD	Contract Support for PW Copier
14	ALSCO	7/7/2018	6/30/2022	63,000	63,000	Joinder Contract to St of NV for linen services
15	AT&T High Volume Long Distance	4/1/2019	3/31/2021	3,000	TBD	Long Distance calls
16						
17						
18						
19						
20	Total Proposed Expenditures			726,863	496,500	

Additional Explanations (Reference Line Number and Vendor):

Page: 29 Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2020 - 2021

Local Government: Incline Village General Improvement District

Contact: Paul C. Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365 Total Number of Privatization Contracts:

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Incline Spirits, Inc.	5/11/2011	9/30/2022	\$ -	\$ -		2	\$12	District is paid a fee
									to operate concession
_	0 111 1 111 1 111 1	E/4E/0040	0/0/0004	Φ.	•		N. Oc. W. P. J.	L .	District the first
2	Sand Harbor Water Sports LLC	5/15/2019	9/3/2021	\$ -	\$ -		No Staff displa	cea	District is paid a fee
									to operate concession
3	Massage Therapist		Fiscal Year	\$ 14,000	\$ -		0.5		Licensed Prof.
4	Umpires		Fiscal Year	\$ 2,800	\$ -		0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year	\$ 1,800	\$ -		0.06		Infrequent schedule
6									
7									
<u> </u>									
	Total			¢ 40.000	ሰ		0.05		
8	Total			\$ 18,600	\$ -		2.65		

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Schedule 32

Attach additional sheets if necessary.

Incline Village General Improvement District 2020-2021 Budget

Full Time Equivalent (FTE) Personnel Summary Community Services, Beach and Other Funds

	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget
Activity:	Total FTE	Total FTE	Total FTE
Golf - Championship	41.2	43.9	30.2
Golf - Mountain	11.3	11.6	10.9
Facilities	1.4	2.5	10.4
Ski	74.4	78.5	75.9
Recreation	25.1	25.0	21.2
Parks	9.7	7.1	7.7
Tennis	1.5	2.5	1.5
Other Recreation	3.2	2.5	3.3
Subtotal Community Svc	167.8	173.6	161.1
Beach	25.9	25.5	21.1
General Fund	23.3	23.8	23.0
Engineering	5.1	5.1	4.9
Fleet	7.0	7.0	7.0
Buildings	6.5	6.5	5.9
Utilities	34.6	34.2	35.2
	76.5	76.6	76.0
Total	270.2	275.7	258.2
Supplemental Breakdowns for inf	ormational Pure	oposes Only	
Marketing	3.2	3.3	2.8
Food and Beverage	26.6	26.3	29.7

Legend

SM = Seasonal Management

S = Seasonal

PT = Part-Time

PTYR = Part-Time Year-Round

FTYR = Full-Time Year-Round

FTE = Full Time Equivalent

Incline Village General Improvement District	Capital Improvement I	ıstees	PROPOSED F	or the Year En					
		Prior Year	Current Year					Form 4404 Budgeted	
DESCRIPTION	PROJECT#	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
General Fund:									
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000					15,000
District Wi-Fi Installation Update	1213CE1501	60,000		40,000					40,000
District Communication Radios	1213CE1701	6,000		6,000					6,000
District Wide Update to Voice Over Internet Phone System	1213CE1901	60,000		60,000					60,000
IT Infrastructure	1213CO1505	91,800		91,800					91,800
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	97,050		97,050					97,050
Microsoft Office Licenses	1213CO1803	9,300		9,300					9,300
Windows Server Operating System	1213CO1804	14,000		14,000					14,000
Admin Roof Repairs	1099BD1501	12,000		12,000					12,000
Pavement Maintenance - Administration Building	1099LI1705	5,000		5,000					5,000
Human Resources Management and Payroll Processing	1315CO1801	300,000	300,000	0,000					300,000
Total General Fund	Total	300,000	300,000	350,150	0	0	0	0	,
Total General Fund	Total		300,000	350,150	U	U	U	U	650,150
Utility Fund:									0
Arc Flash Study - Utilities	2097BD2001	60,000		60,000					60,000
Public Works Billing Software Replacement	2097CO2101	10,000		10,000					10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	145,000		25,000					25,000
Water Reservoir Safety and Security Improvements	2097DI1701	250,000	389,396	200,000					589,396
			309,390						
2011 Chevrolet Service Truck #647 Treatment Utility Shared Projects	2097LV1749 Total	45,000	389,396	45,000 340,000	0	0	0	0	45,000 729,396
Ottility Shared Projects	Total		309,390	340,000	U	U	U	U	129,396
Water Pumping Station Improvements	2299DI1102	70,000		70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000					55,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000		85,000					85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000		25,000					25,000
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	990,000		990,000					990,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fue		330,000		330,000					330,000
Tank Upgrades	2200011101	200,000	175,000	0					175,000
Water	Total	200,000	175,000	1,225,000	0	0	0	0	
Truco	Total		17 0,000	1,220,000					1,-100,000
Effluent Export Pipeline Project	2524SS1010	2,000,000	11,586,890	2,000,000				-11,586,890	2,000,000
Effluent - Pond Lining	2599SS2010	0	, ,	0				,===,===	0
Building Upgrades Water Resource Recovery Facility	2599BD1105	80,000		80,000					80,000
Sewer Pumping Station Improvements	2599DI1104	70,000		70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	650,000	390,866	650,000					1,040,866
Water Resource Recovery Facility Improvements	2599SS1102	125,000	000,000	125,000					125,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000		16,500					16,500
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	80,000		80,000					80,000
WRRF Aeration System Improvements	2599SS1707	1,766,500	1,598,524	00,000					1,598,524
Sewer	Total	1,700,000	13,576,280	-	0	0	0	-11,586,890	
Total Utility Fund	Total		14,140,676	4,586,500	0				
Total Office Fund	Total		14, 140,070	4,300,300		V		-11,300,030	7,140,200
Internal Service:									
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722								
, , ,		5,000		5,000					5,000

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED F	For the Year En				
			Prior Year	Current Year					Form 4404 Budgeted	
DESCRIPTION	PROJECT#	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget	
Total Internal Service	Total		0	5,000	C	0	0	(5,000	
Championship Golf Course:									0	
Champ Golf Exterior Icemaker Replacement	3141FF1804	10,500		10,500					10,500	
Championship Golf Course Bear Boxes	3141FF1903	6,000		6,000					6,000	
Irrigation Improvements	3141GC1103	15,000	5,000						20,000	
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	700,000		700,000					700,000	
Pavement Maintenance of Parking Lots - Champ Course &	3141LI1201			. 55,555					. 55,555	
Chateau		55,000		55,000					55,000	
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	62,500		62,500					62,500	
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	378,000		378,000					378,000	
2006 Carryall Club Car #589	3142LE1737	13,000		13,000					13,000	
2006 Carryall Club Car #590	3142LE1738	13,000		13,000					13,000	
2006 Carryall Club Car #591	3142LE1739	13,000		13,000					13,000	
2016 Bar Cart #724	3142LE1741	17,000		17,000					17,000	
2016 Bar Cart #725	3142LE1741	17,000		17,000					17,000	
Replacement of 2010 John Dere 8500 #641	3142LE1742	17,000	92,000						92,000	
Driving Range Nets	3143GC1201	90,000	92,000	90,000					92,000	
2008 Planetair HD50 #616	3197LE1731	38,000		38,000					38,000	
2017 TORO Procore 864 Aerator #747	3197LE1735	28,000		28,000					28,000	
2017 Deep Tine Aerator #763	3197LE1752	27,000		27,000					27,000	
Graden Sand Injection Verticutter	3197LE1902	18,500		18,500					18,500	
2017 TORO Procore 864 Aerator #756	3197LE2004	33,500		33,500					33,500	
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	21,827						21,827	
Total Championship Golf Course	Total	30,000	118,827		(0	0			
Mountain Golf Course:										
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	15,000	8,000					23,000	
Irrigation Improvements	3241gc1101	43,000	18,000						18,000	
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	113,985	0					113,985	
Mountain Golf Cart Path Replacement	3241LI2001	165,000	166,395	0					166,395	
2016 Bar Cart #726	3242LE1726	20,000		20,000					20,000	
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	6,000		6,000					6,000	
Total Mountain Golf Course	Total		313,380	34,000	(0	0		347,380	
Chateau:										
Resurface Patio Deck - Chateau	3350BD1302	36,000		36,000					36,000	
Replace Air Walls Chateau	3350BD1704	56,500		56,500	·				56,500	
Retrofit Chateau Ventilation Ducts	3350ME2001	7,500		7,500					7,500	
Total Chateau and Aspen Grove	Total		0	100,000	(0	0		100,000	
Diamond Peak Ski Resort:										
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	15,000	25,000	15,000					40,000	
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	55,000	, , , , , , , , , , , , , , , , , , , ,	55,000					55,000	
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	25,000	239,864						264,864	
Ridge Ski Lift Maintenance and Improvements	3462HE1903	45,000	,	45,000					45,000	
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,000		16,000					16,000	

Incline Village General Improvement District	Capital Improvement Project	ustees	PROPOSED F	or the Year En					
		Current Year					Form 4404 Budgeted		
DESCRIPTION	PROJECT#	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
2013 Yamaha Rhino (ATV) #674	3464LV1732	21,000		21,000					21,000
Replace Ski Rental Equipment	3468RE0002	200,000	335,000	200,000					535,000
Replace 2010 Shuttle Bus #635	3469HE1739	140,000		140,000					140,000
Replace 2010 Shuttle Bus #636	3469HE1740	140,000		140,000					140,000
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000		25,000					25,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	300,000	220,000	300,000					520,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	55,000		55,000					55,000
Arc Flash Study - Ski	3499BD2002	20,000		20,000					20,000
Ecommerce/Middleware Software	3499CE1909	202,000	202,000	0					202,000
Replace Staff Uniforms	3499OE1205	135,000	,	135,000					135,000
Ski Master Plan Implementation (Entitlements)	3653BD1501	750,000	450,000	0				(400,000)	
Total Diamond Peak	Total	100,000	1,471,864	1,192,000	0	0	C	/ /	
Parks:									
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	13,940		13,940					13,940
Rosewood Creek Foot Bridges	4378BD1705	8,000		8,000					8,000
Preston Field Retaining Wall Replacement	4378BD1801	10,000		10,000					10,000
2008 JD Pro-Gator #624	4378LE1731	36,000		36,000					36,000
2015 Ball Field Groomer #706	4378LE1742	24,000		24,000					24,000
Maintenance, East & West End Parks	4378LI1207	7,000		7,000					7,000
Pavement Maintenance, Village Green Parking	4378LI1303	7,500		7,500					7,500
Pavement Maintenance, Preston Field	4378LI1403	5,000		5,000					5,000
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000		5,000					5,000
Pavement Maintenance - Incline Park	4378LI1802	3,500		3,500					3,500
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	45,000		45,000					45,000
Replace Playgrounds - Preston	4378RS1601	7,500		7,500					7,500
Total Parks	Total	,,000	0		0	0	C	0	
Tennis:									
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	26,000		26,000					26,000
Tennis Center Renovation	4588BD1604	0	996,630	0					996,630
Pavement Maintenance, Tennis Facility	4588LI1201	5,000		5,000					5,000
Resurface Tennis Courts 8-9-10-11	4588RS1401	17,600		17,600					17,600
Total Tennis	Total		996,630	48,600	0	0	C	0	1,045,230
Posynation Conton									
Recreation Center:	4994BD4003	170 000		170.000					470.000
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	170,000		170,000					170,000
Pavement Maintenance, Recreation Center Area	4884LI1102	62,500		62,500					62,500
Fitness Equipment	4886LE0001	45,000		45,000					45,000
Rec Center Locker Room Improvements	4899FF1202	60,000		60,000					60,000
Recreation Center Elevator Modernization	4899ME2001	97,500		97,500					97,500
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	20,000		20,000					20,000
Total Recreation Center	Total		0	455,000	0	0	C	0	455,000
Community Sandaga Administration									
Community Services Administration:	4000000004	40.00-		10.00=					10.000
Arc Flash Study - Community Services	4999BD2001	10,000		10,000					10,000
Web Site Redesign and Upgrade	4999OE1399	80,000		80,000					80,000
Total Community Services Administration	Total		0	90,000	0	0	C	0	90,000

PROJECT#	Original Budget	Prior Year Carry Forward	Current Year	Projects			Future Year	Form 4404 Budgeted
PROJECT#		-		Projects			Future Year	
			Proposed	Cancelled	Adjustments	Reallocation		FY2020-21 CIP Budget
								0
3970BD2601	225,000		225,000					225,000
3972BD1301	6,000		6,000					6,000
3972BD1501								
	55,000		55,000					55,000
3972BD1707	35,000		35,000					35,000
3972FF1704	7,000		7,000					7,000
3972LI1201	6,500		6,500					6,500
3972LI1202	12,500		12,500					12,500
3972RS1701	7,500		7,500					7,500
3973LI1302	100,000		100,000					100,000
3999BD1702								0
Total		0	454,500	0	0	0	0	454,500
		\$17,341,377	\$9,023,190	\$0	\$0	\$0	(\$11,986,890)	\$14,377,677
	3972BD1301 3972BD1501 3972BD1707 3972FF1704 3972LI1201 3972LI1202 3972RS1701 3973LI1302 3999BD1702	3972BD1301 6,000 3972BD1501 55,000 3972BD1707 35,000 3972FF1704 7,000 3972LI1201 6,500 3972LI1202 12,500 3972RS1701 7,500 3973LI1302 100,000 3999BD1702	3972BD1301 6,000 3972BD1501 55,000 3972BD1707 35,000 3972F1704 7,000 3972LI1201 6,500 3972LI1202 12,500 3972RS1701 7,500 3973LI1302 100,000 3999BD1702 Total 0	3972BD1301 6,000 6,000 3972BD1501 55,000 55,000 3972BD1707 35,000 7,000 3972FF1704 7,000 7,000 3972LI1201 6,500 6,500 3972LI1202 12,500 12,500 3972RS1701 7,500 7,500 3973LI1302 100,000 100,000 3999BD1702 Total 0 454,500	3972BD1301 6,000 6,000 3972BD1501 55,000 55,000 3972BD1707 35,000 7,000 3972FF1704 7,000 7,000 3972LI1201 6,500 6,500 3972LI1202 12,500 12,500 3972RS1701 7,500 7,500 3973LI1302 100,000 3999BD1702 Total 0 454,500 0	3972BD1301 6,000 6,000 3972BD1501 55,000 55,000 3972BD1707 35,000 35,000 3972FF1704 7,000 7,000 3972L11201 6,500 6,500 3972L11202 12,500 12,500 3972RS1701 7,500 7,500 3973L11302 100,000 3999BD1702 Total 0 454,500 0 0	3972BD1301 6,000 6,000 3972BD1501 55,000 55,000 3972BD1707 35,000 35,000 3972FF1704 7,000 7,000 3972LI1201 6,500 6,500 3972LI1202 12,500 12,500 3972RS1701 7,500 7,500 3973LI1302 100,000 3999BD1702 Total 0 454,500 0 0 0	3972BD1301 6,000 6,000 3972BD1501 55,000 3972BD1707 35,000 35,000 3972FF1704 7,000 7,000 3972LI1201 6,500 6,500 3972LI1202 12,500 12,500 3972RS1701 7,500 7,500 3973LI1302 100,000 100,000 3999BD1702 Total 0 454,500 0 0 0 0