

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Adoption of Incline Village General Improvement District Final Budget for FY2021-22, State of Nevada Form 4404LGF, and related 2021-22 Capital Improvement Project Budget, Recreation Facility Fee and Beach Facility Fee, and the Central Service Cost Allocation for Fiscal Year 2020-21

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: May 19, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve the District's Fiscal Year 2021-22 Final Budget and related actions to include:

- a. Approval of the Central Services Cost Allocation Plan for Fiscal Year 2021-2022 allocating a total of \$1,546,624 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund.
- b. Review and adopt the proposed FY2021-2022 Recreation Facility Fee of \$100 and Beach Facility Fee of \$680.
- c. Approval of the Incline Village General Improvement District's Final Operating Budget for Fiscal Year 2021-22 (Form 4404LGF as prescribed by the State of Nevada Department of Taxation), and authorized positions.
- d. Approval of the Incline Village General Improvement District's Capital Improvement Project Budget for Fiscal Year 2021-2022.

II. BACKGROUND

This agenda item has been prepared for Board of Trustees action to approve the District's FY2021-22 Final Budget, as well as several related 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 FY2021-22 budget, having held four budget workshops (January, February, March and May) to guide development of various aspects of the FY2021/22 budget. The first three workshops informed the development of the District's Tentative Budget (presented to the Board on April 14, 2021), while the May 5th workshop further informed revisions to the Tentative Budget that have been included in the Final Budget presented via this agenda item. Taken together, the four 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.

The Final FY2021-22 budget, as presented herein, requires Board action to authorize appropriations totaling \$51,207,305 in support of District operations, capital projects and debt, and supports authorized staffing of 268.4 full-time equivalent positions. The spending plan represented by the FY2021-22 budget is supported by revenues of \$45,799,380, including Charges for Services, Facility Fees, Taxes and inter-fund revenues. The budget also reflects significant appropriations from available fund balances, totaling \$5,407,925, primarily in support of one-time funding allocations for planned capital projects within the District's Community Services< Beach and Utility funds, as well as selected 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 includes amounts for the governmental fund-type capital projects to be carried over. The State considers the budget authority to lapse each June 30.

III. BUDGET HIGHLIGHTS

1. The All Funds District-wide FY2021-22 budget provides for a balanced budget, across all major funds, with expenditure appropriations totaling \$51,207,305 summarized as follows:

	Beginning Unrestricted	Sources*	Uses *	CFWD	Ending Unrestricted
General Fund	\$ 3,802,024	3,918,240	4,135,303	(75,000)	\$ 3,659,961
Community Services Fund	10,684,999	19,353,073	23,110,564		6,927,508
Beach Fund	4,036,366	\$ 6,166,765	5,595,750		4,607,381
Internal Service Fund	-	3,218,226	3,155,929		62,297
Utilities	12,705,712	13,143,076	15,209,759	(1,550,000)	12,189,029
		\$ 45,799,380	\$ 51,207,305	\$ (1,625,000)	

* Excluding Transfers

2. **General Fund.** The General Fund budget, totaling appropriations of \$4,135,303 is primarily supported by property and sales tax revenues distributed by Washoe County. General Fund revenues have been upgraded as a result revised estimates provided by the State Department of Taxation. General Fund expenditures reflect an increase of 1.5 FTE positions and includes a contingency appropriation of \$100,000. For FY2021-22 the recovery of costs for central services costs allocated to other District funds (\$1,546,624), consistent with the requirements of NRS 354.613 as well as Board Policy 18.1.0, is reflected in the budget as a credit to expenditures instead of as General Fund revenue. The FY2021/22 budget reflects a drawdown of fund balance of \$217,063 to support one-time capital program appropriations. The General Fund is expected to end the fiscal year with an unrestricted fund balance of \$3.66 million, or \$3.5 million over the Board's general fund reserve policy level.
3. **Utility Fund.** The District's Utility-funded operations are supported by revenues of \$13,143,076 comprised largely of charges for services to water and sewer customers, and fees provided through the District's franchise agreement for solid waste services. The FY2021/22 budget assumes increased water and sewer revenues from a planned rate increase, pending a formal rates study being undertaken to determine the revenue requirements to support utility operations and capital investment over the next five-years. . Utility fund expenditures totaling \$15,209, 759 are included in the FY2021-22 budget, supporting operations (\$9,350,130), capital investments (\$5,216,500) and debt service (643,129). Included in the capital program budget is \$1,550,000 in funding being carried-over from the

current fiscal year appropriation for the Effluent Pipeline Project to support the related Pond Lining capital project. The FY2021/22 Utility Fund budget results in a draw-down of unrestricted net position of \$2,066,683. The Board of Trustees deferred action on a planned FY2020-21 water and sewer rate adjustment, which has resulted in the deferral of capital program costs and reduced unrestricted working capital reserves, below the level required per Board policy.

4. **Community Services Fund.** The District's Community Services Fund for FY2021-22 reflect appropriations of \$23,110,564 supported by Charges for Services (\$18,161,582) and use of available fund balances (\$3,757,491) . Facility Fee revenues for Community Services' recreational facilities and programs has been reduced by \$4,511,650 from the level assumed in the Tentative Budget as a result of Board direction setting the Recreation Facility Fee at \$100 for FY2021/22. This reduction in Facility Fee revenues results in expected net revenues from Diamond Peak Ski operations (\$2,866,643) being used to support operating expenditures across other Community Services venues as well as a draw-down of \$3,757,491 in available fund balance to support FY2021/22 capital program appropriations. The FY2021/22 budget assumes the Community Services Fund will end the fiscal year with an unrestricted net position of \$6.89 million, or \$2.13 million above the Board's reserve policy level.
5. **Beach Fund.** Beach operations in FY2021-22 are supported by appropriations totaling \$5,595,750 funded primarily through the Beach Facility Fee (\$5,268,640) and Charges and Services (\$892,500) paid by guests. Beach Facility revenues included in the FY2021/22 budget have been increased by \$3,874,000 from the revenues assumed in the Tentative Budget reflecting Board direction to set the Beach Facility Fee at \$680 for FY2021-22. Beach fund appropriations include \$2,170,394 supporting beach operations and \$3,419,060 supporting planned capital expenditures, including funding for the renovation of the Burnt Cedar Pool (which will be closed for the 2021 season). The Beach Fund is expected to end the 2021-22 fiscal year with a fund balance of \$4.61 million. While this level of fund balance is well above the Board's reserve policy level, funds are being set aside to support future Board-priority capital projects identified in the Beach Master Plan, to include renovation of the Incline Beach House and improvements to beach access and circulation for both vehicles and pedestrians.
6. **Facility Fees.** A significant component of the Final FY2021-22 budget impacting the 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 \$650 to \$100 per parcel while the Beach Facility Fee is being increased from \$180 per parcel to \$680 per parcel, pending final Board of Trustees approval. These fee adjustments will reduce Facility Fee revenues to the Community Services funds by \$4.5 million while increasing Facility Fee revenues to the Beach Fund by \$3.9 million compared to the revenues assumed in the Tentative Budget. The Board of Trustees direction relative to the Facility Fees established for FY2021-22 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 FY2021-22 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. **Capital Improvement Program Budget.** Appropriations totaling supporting FY2021-22 Capital Improvement Program Budget total \$12,620,428 funded through \$10,995,428 in new appropriations and \$1,625,000 in net carry-over appropriations from the current year supporting ongoing projects. Significantly, of the \$9.0 million in new appropriations, approximately \$8.0 million is supported from available excess fund balances, within the Utility Fund, Community Services Fund, and Beach Fund. 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 FY2021-22 (see above).
8. **Review of Capital vs. Expense Items.** As part of the FY2021-22 budget process, a total of \$1,130,200 in FY2021/22 capital project funding included in the capital plan have been identified as appropriately accounted for as operating expenses rather than capital assets to be depreciated. These include funding for routine repairs and maintenance, individual items that fall below existing capitalization thresholds, and funds to support feasibility studies. While these projects remain (for presentation purposes) in the capital budget, the appropriations have been re-allocated to operating expenditures across applicable funds.
9. **Carryforward Appropriations.** An estimated \$5.61 million in carry-forward appropriations are expected to be rolled forward from the current year capital budget to the Fy2021/22 capital budget. However, of this amount, \$1,625,000 is proposed to be included in the Final Budget presented herein for Board approval, with the balance of carry-over appropriations planned

for separate Board approval following the close of the current fiscal year. This modified carryover process will help ensure that appropriate amounts are carried-forward, based on actual expenditures through June 30, 2021, rather than estimates of funds expected to be available at year end. The two capital project carryovers included in the final budget are \$75,000 for the Tyler System HRMS/Finance System project conversion (General Fund), and \$1,550,000 in appropriations from the Effluent Pipeline Project to be carried over and budgeted within the companion Pond Lining Project (CIP #2599ss2010 – Utility Fund).

Several significant revisions have been incorporated into the District's Final FY2021-22 Budget that impact implementation of the budget and spending plan. These include direction provided by the Board of Trustees dating back to the adoption of the FY2020/21 budget as well as selected recommendations from ongoing review of the District's budgeting, accounting and financial reporting practices. Examples of significant changes incorporated into the FY2021/22 budget include:

- Transition of Community Services and Beach funded activities from Governmental (Special Revenue) to Proprietary (Enterprise) fund accounting financial reporting.
- Modification of Central Services Cost Allocation Plan budgeting and accounting; retaining contra-revenues within Community Services and Beach funds, as utilized.
- Review of aforementioned treatment of capital program expenditures appropriately accounted for as operating expenditures, rather than capital assets.

Following Board of Trustees action to approve the District's FY2021-22 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, 2021) as well as preparing the FY2021-22 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 community members that provided input throughout this year's budget process and Staff 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.

IV. OTHER ATTACHMENTS

Budget Summary

- Major Funds – Sources and Uses Summary

- Sources and Uses Summary – Major Funds and Sub-Funds

- District-wide – All Funds

- Reconciliation of Sources and Uses to State Budget Form 4404LGF

Central Services Cost Allocation Plan – FY2021/22

Facility Fee(s) – FY2021-22

State Form 4404LFG for the fiscal year ending June 30, 2021

Staffing Summary

- Authorized Full-time Equivalent (FTE) Positions

- Salary Schedules, effective July 1, 2021

- Part-time Positions (with pay ranges)

Capital Improvement Program

- Five-Year Capital Improvement Plan Summary

- FY2021/22 Capital Improvement Budget with initial carryforwards

- FY2021/22 Capital Improvement Project Budget – with future carryforwards

- Five-Year Capital Improvement Program Plan – all projects

 - Listing of capital projects to be treated as operating expenses

 - Listing of capital projects representing Rolling Stock / Vehicles

- Estimated Capital Carry Over Capital Improvement Projects from 2020-21

APPENDIX – FY2021/22 Final Budget – Fund Summaries

FY2021-22 FINAL BUDGET

BUDGET SUMMARIES

Sources and Uses Summary – Major Funds

Version 1 – Facility Fees: Operating and Non-Operating Revenues

Version 2 – Facility Fees: Operating Revenues

Sources and Uses Summary – Major Funds with Sub-Funds

Final Budget Detail, by Fund

Reconciliation of Sources and Uses to State Form 4404LGF

IVGID Executive Summary - Final Budget

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	Budgeted	
								2021-22 All Funds Summary	2020-21 All Funds Summary
Operating Activities:									
Revenues:									
Ad Valorem & Property Tax	\$ 1,948,610	\$ 1,948,610	\$ -		\$ -	\$ -	\$ -	\$ 1,948,610	\$ 1,770,000
Consolidated Tax	1,901,530	1,901,530						1,901,530	1,668,000
Charges for Services	2,400	2,400	18,161,582	892,500	12,796,676		31,850,758	31,853,158	29,850,623
Facility Fees		-	410,150	1,278,420			1,688,570	1,688,570	2,422,225
Intergovernmental & Grants		-	34,800		31,000		65,800	65,800	69,700
Interfund		-	99,911		241,400	3,218,226	3,559,537	3,559,537	3,568,285
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	3,918,240	3,918,240	18,862,923	2,176,545	13,143,076	3,218,226	37,400,770	41,319,010	39,825,113
Expenditures by Function:									
General Government									
Operations	5,240,489	5,240,489				3,155,929	3,155,929	8,396,418	7,771,411
Central Services Cost-Recovery	(1,546,624)	(1,546,624)					-	(1,546,624)	(1,471,440)
Utilities									
Operations					9,350,130		9,350,130	9,350,130	8,155,873
Recreation:									
Championship Golf			3,790,702				3,790,702	3,790,702	3,717,478
Mountain Golf			1,244,883				1,244,883	1,244,883	1,141,209
Facilities			1,828,688				1,828,688	1,828,688	1,504,583
Ski			8,214,784				8,214,784	8,214,784	8,075,342
Recreation Center			2,400,472				2,400,472	2,400,472	2,212,155
Recreation Admin			413,445				413,445	413,445	415,786
Parks			1,028,929				1,028,929	1,028,929	856,535
Tennis			258,602				258,602	258,602	226,781
Beach				2,170,394			2,170,394	2,170,394	1,906,299
Total Operating Expenditures	3,693,865	3,693,865	19,180,505	2,170,394	9,350,130	3,155,929	33,856,958	37,550,823	34,512,012
Net Operating Sources & Uses	\$ 224,375	\$ 224,375	\$ (317,582)	\$ 6,151	\$ 3,792,946	\$ 62,297	\$ 3,543,812	\$ 3,768,187	\$ 5,313,101
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
Facility Fees - Capital Projects				3,982,472			3,982,472	3,982,472	3,740,867
Facility Fees - Debt Service			410,150	7,748			417,898	417,898	417,898
Use of Fund Balance for Projects									8,927,332
Capital Project Expenditures	(441,438)	(441,438)	(3,543,430)	(3,419,060)	(5,216,500)		(12,178,990)	(12,620,428)	(14,377,677)
Debt Service Payments			(386,629)	(6,296)	(643,129)		(1,036,054)	(1,036,054)	(1,032,576)
Net Non-Operating Sources & Uses	(441,438)	(441,438)	(3,439,909)	564,864	(5,859,629)	-	(8,734,674)	(9,176,112)	(2,324,156)
Overall Net Sources & Uses	\$ (217,063)	\$ (217,063)	\$ (3,757,491)	\$ 571,015	\$ (2,066,683)	\$ 62,297	\$ (5,190,862)	\$ (5,407,925)	\$ 2,988,945
Beginning Unrestricted (Est.)	\$ 3,802,024		\$ 10,684,999	\$ 4,036,366	\$ 12,705,712	\$ -			
Change in Fund Balance	(217,063)	(217,063)	(3,757,491)	571,015	(2,066,683)	62,297	(5,190,862)	(5,407,925)	(5,938,387)
FY2020-21 Carryforward Adj.	75,000				1,550,000				
Ending Unrestricted	\$ 3,659,961		\$ 6,927,508	\$ 4,607,381	\$ 12,189,029	\$ 62,297			

IVGID Executive Summary - Final Budget

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	\$ 1,948,610	\$ 1,948,610	\$ -		\$ -	\$ -	\$ -	\$ 1,948,610	\$ 1,770,000
Consolidated Tax	1,901,530	1,901,530						1,901,530	1,668,000
Charges for Services	2,400	2,400	18,161,582	892,500	12,796,676		31,850,758	31,853,158	29,850,623
Facility Fees *		-	820,300	5,268,640			6,088,940	6,088,940	6,580,990
Intergovernmental & Grants		-	34,800		31,000		65,800	65,800	69,700
Interfund		-	99,911		241,400	3,218,226	3,559,537	3,559,537	3,568,285
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	3,918,240	3,918,240	19,273,073	6,166,765	13,143,076	3,218,226	41,801,140	45,719,380	43,983,878
Expenditures by Function:									
General Government									
Operations	5,240,489	5,240,489				3,155,929	3,155,929	8,396,418	7,771,411
Central Services Cost-Recovery	(1,546,624)	(1,546,624)					-	(1,546,624)	(1,471,440)
Utilities									
Operations					9,350,130		9,350,130	9,350,130	8,155,873
Recreation:									
Championship Golf			3,790,702				3,790,702	3,790,702	3,717,478
Mountain Golf			1,244,883				1,244,883	1,244,883	1,141,209
Facilities			1,828,688				1,828,688	1,828,688	1,504,583
Ski			8,214,784				8,214,784	8,214,784	8,075,342
Recreation Center			2,400,472				2,400,472	2,400,472	2,212,155
Recreation Admin			413,445				413,445	413,445	415,786
Parks			1,028,929				1,028,929	1,028,929	856,535
Tennis			258,602				258,602	258,602	226,781
Beach				2,170,394			2,170,394	2,170,394	1,906,299
Total Operating Expenditures	3,693,865	3,693,865	19,180,505	2,170,394	9,350,130	3,155,929	33,856,958	37,550,823	34,512,012
Net Operating Sources & Uses	\$ 224,375	\$ 224,375	\$ 92,568	\$ 3,996,371	\$ 3,792,946	\$ 62,297	\$ 7,944,182	\$ 8,168,557	\$ 9,471,866
Non-Operating Activities:									
Capital Grants & Insurance	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
Facility Fees - Capital Projects									
Facility Fees - Debt Service									
Use of Fund Balance for Projects									8,927,332
Capital Project Expenditures	(441,438)	(441,438)	(3,543,430)	(3,419,060)	(5,216,500)		(12,178,990)	(12,620,428)	(14,377,677)
Debt Service Payments			(386,629)	(6,296)	(643,129)		(1,036,054)	(1,036,054)	(1,032,576)
Net Non-Operating Sources & Uses	(441,438)	(441,438)	(3,850,059)	(3,425,356)	(5,859,629)	-	(13,135,044)	(13,576,482)	(6,482,921)
Overall Net Sources & Uses	\$ (217,063)	\$ (217,063)	\$ (3,757,491)	\$ 571,015	\$ (2,066,683)	\$ 62,297	\$ (5,190,862)	\$ (5,407,925)	\$ 2,988,945
Beginning Unrestricted Fund Balance / Net Position	\$ 3,802,024		\$ 10,684,999	\$ 4,036,366	\$ 12,705,712	\$ -			
Change in Fund Balance	(217,063)	(217,063)	(3,757,491)	571,015	(2,066,683)	62,297	(5,190,862)	(5,407,925)	(5,938,387)
FY2020-21 Carryforward Adj.	75,000				1,550,000				
Ending Unrestricted Fund Balance / Net Position	\$ 3,659,961		\$ 6,927,508	\$ 4,607,381	\$ 12,189,029	\$ 62,297			

* Reflect Facility Fees as Operating Revenues consistent with presentation in State Form 4404LGF and District Financial Statements

FINAL FY2021/22 BUDGET - SOURCES AND USES
Major Funds and Sub-Funds

Amount Row Labels	General Fund	Utility Fund	Community Services							Community Services Fund	Beach Fund	Fleet	Engineering	Buildings	Internal Service Funds	District-wide Total
	100	200	Golf 320	Facilities 330	Diamond Peak 340	Recreation 350	Admin 360	Parks 370	Tennis 380	390	410	420	430			
Revenue																
Ad Valorem	1,948,610															1,948,610
Consolidated Tax	1,901,530															1,901,530
Sales & Fees	2,400	12,796,676	4,277,646	1,798,720	10,958,399	1,147,154	(262,000)	60,615	181,048	18,161,582	892,500				31,853,158	
Operating Grants		31,000				17,000		17,800		34,800					65,800	
Interfund		241,400			14,985			84,926		99,911		1,244,526	949,500	1,024,200	3,218,226	
Misc. Rev.			40,890		77,240			12,100		130,230					3,559,537	
Capital Grants								80,000		80,000					130,230	
Facility Fee															80,000	
Operations							410,150			410,150	1,278,420				1,688,570	
Capital											3,982,472				3,982,472	
Debt							410,150			410,150	7,748				417,898	
Invest Inc.	65,700	74,000			11,250		15,000			26,250	5,625				171,575	
Central Services Revenue																
Other Source																
Metrics Revenue Type																
Sale of Assets																
Transfers			185,393	175,191	19,553	2,229		2,972	1,291	386,629					386,629	
Revenue Total	3,918,240	13,143,076	4,503,929	1,973,911	11,081,427	1,166,383	573,300	258,413	182,339	19,739,702	6,166,765	1,244,526	949,500	1,024,200	3,218,226	46,186,009
Expense																
Wages	(2,327,299)	(3,079,621)	(1,786,716)	(503,309)	(3,299,155)	(1,069,121)	(173,588)	(365,679)	(115,464)	(7,313,031)	(885,579)	(560,523)	(586,275)	(321,035)	(1,467,833)	(15,073,363)
Benefits	(1,154,282)	(1,644,339)	(524,638)	(218,627)	(1,131,813)	(327,198)	(63,879)	(89,419)	(24,203)	(2,379,776)	(229,705)	(317,959)	(276,070)	(173,826)	(767,855)	(6,175,958)
Professional Services	(400,475)	(182,050)	(12,150)	(1,170)	(23,700)	(5,850)		(1,170)	(585)	(44,625)	(17,850)		(9,000)		(9,000)	(654,000)
Services & Supplies	(1,005,433)	(2,140,076)	(1,286,546)	(429,732)	(1,939,360)	(589,845)	(49,418)	(314,953)	(75,925)	(4,685,779)	(538,715)	(358,150)	(56,543)	(469,228)	(883,921)	(9,253,924)
Reclassify CIP to Expense	(90,000)	(612,500)	(61,000)	(81,000)	(61,000)	(23,000)		(95,700)	(5,000)	(326,700)	(101,000)					(1,130,200)
Insurance	(55,000)	(211,000)	(95,700)	(12,200)	(219,800)	(57,900)		(13,800)	(3,700)	(403,100)	(39,300)	(5,600)	(4,200)	(6,000)	(15,800)	(724,200)
Utilities	(108,000)	(933,004)	(321,040)	(55,720)	(621,260)	(145,640)	(8,604)	(96,360)	(9,610)	(1,258,234)	(139,064)	(1,680)	(3,120)	(6,720)	(11,520)	(2,449,822)
Cost of Goods Sold			(668,540)	(429,400)	(529,100)	(51,380)			(10,435)	(1,688,855)	(100,500)					(1,789,355)
Central Services Cost	1,546,624	(447,540)	(279,255)	(97,530)	(389,595)	(130,539)	(17,956)	(51,848)	(13,681)	(980,404)	(118,680)					
Defensible Space		(100,000)								(100,000)						(200,000)
Contingency	(100,000)															(100,000)
	(3,693,865)	(9,350,130)	(5,035,585)	(1,828,688)	(8,214,784)	(2,400,472)	(413,445)	(1,028,929)	(258,602)	(19,180,505)	(2,170,394)	(1,243,912)	(935,208)	(976,809)	(3,155,929)	(37,550,823)
Operating Net Revenue (Loss)	224,375	3,792,946	(531,656)	145,223	2,866,643	(1,234,089)	159,855	(770,516)	(76,263)	559,197	3,996,371	614	14,292	47,391	62,297	8,635,186
Capital Expend.	(456,438)	(4,279,000)	(1,115,780)	(167,400)	(1,329,250)	(908,000)		(344,700)	(5,000)	(3,870,130)	(3,520,060)					(12,125,628)
Reclassify CIP to Expense	90,000	612,500	61,000	81,000	61,000	23,000		95,700	5,000	326,700	101,000					1,130,200
CIP Carry-Forward	(75,000)	(1,550,000)														(1,625,000)
Debt Service		(643,129)	(185,393)	(175,191)	(19,553)	(2,229)		(2,972)	(1,291)	(386,629)	(6,296)					(1,036,054)
Total Expenditures	(4,135,303)	(15,209,759)	(6,275,758)	(2,090,279)	(9,502,587)	(3,287,701)	(413,445)	(1,280,901)	(259,893)	(23,110,564)	(5,595,750)	(1,243,912)	(935,208)	(976,809)	(3,155,929)	(51,207,305)
Transfers							(386,629)			(386,629)						(386,629)
Change in Fund Balance	(217,063)	(2,066,683)	(1,771,829)	(116,368)	1,578,840	(2,121,318)	(226,774)	(1,022,488)	(77,554)	(3,757,491)	571,015	614	14,292	47,391	62,297	(5,407,925)

	General Fund 100	Utilities 200	Golf 320	Facilities 330	Ski 340	Recreation 350	Rec Admin 360	Parks 370	Tennis 380	Beaches 390	Fleet 410	Engineering 420	Blgds. 430	Grand Total
Row Labels														
Revenue														
Ad Valorem	(1,948,610)													(1,948,610)
Consolidated Tax	(1,901,530)													(1,901,530)
Charges for Services	(2,400)	(12,796,676)	(4,277,646)	(1,798,720)	(10,958,399)	(1,147,154)	262,000	(60,615)	(181,048)	(892,500)				(31,853,158)
Facility Fee			-	-	-	-	(820,300)	-	-	(5,268,640)				(6,088,940)
Interfund		(241,400)			(14,985)			(84,926)			(1,244,526)	(949,500)	(1,024,200)	(3,559,537)
Invest Inc.	(65,700)	(74,000)			(11,250)		(15,000)			(5,625)				(171,575)
Capital Grants		-	-	-	-	-	-	(80,000)		-				(80,000)
Other Source	-	-	-	-	-	-	-	-	-	-				-
Operating Grants		(31,000)				(17,000)		(17,800)						(65,800)
Misc. Rev.			(40,890)		(77,240)			(12,100)						(130,230)
Transfers	-	-	(185,393)	(175,191)	(19,553)	(2,229)	-	(2,972)	(1,291)	-				(386,629)
Revenue Total	(3,918,240)	(13,143,076)	(4,503,929)	(1,973,911)	(11,081,427)	(1,166,383)	(573,300)	(258,413)	(182,339)	(6,166,765)	(1,244,526)	(949,500)	(1,024,200)	(46,186,009)
Expense														
Wages	2,327,299	3,079,621	1,786,716	503,309	3,299,155	1,069,121	173,588	365,679	115,464	885,579	560,523	586,275	321,035	15,073,364
Benefits	1,154,282	1,644,339	524,638	218,627	1,131,813	327,197	63,879	89,419	24,203	229,705	317,959	276,070	173,826	6,175,958
Professional Services	400,475	182,050	12,150	1,170	23,700	5,850	-	1,170	585	17,850		9,000		654,000
Services & Supplies	1,095,433	2,752,576	1,347,546	510,732	2,000,361	612,845	49,418	410,653	80,925	639,716	358,150	56,543	469,228	10,384,125
Insurance	55,000	211,000	95,700	12,200	219,800	57,900		13,800	3,700	39,300	5,600	4,200	6,000	724,200
Utilities	108,000	933,004	321,040	55,720	621,260	145,640	8,604	96,360	9,610	139,064	1,680	3,120	6,720	2,449,822
Cost of Goods Sold		-	668,540	429,400	529,100	51,380			10,435	100,500	-			1,789,355
Central Services Cost	(1,546,624)	447,540	279,255	97,530	389,595	130,539	17,956	51,848	13,681	118,680				-
Defensible Space		100,000					100,000							200,000
Capital Expend.	441,438	5,216,500	1,054,780	86,400	1,268,250	885,000	-	249,000	-	3,419,060	-		-	12,620,428
Debt Service		643,129	185,393	175,191	19,553	2,229		2,972	1,291	6,296				1,036,054
Extraordinary	100,000	-												100,000
Transfers	-	-					386,629							386,629
Expense Total	4,135,303	15,209,759	6,275,758	2,090,279	9,502,587	3,287,701	800,074	1,280,901	259,893	5,595,750	1,243,912	935,208	976,809	51,593,934
Grand Total	217,063	2,066,683	1,771,829	116,368	(1,578,840)	2,121,318	226,774	1,022,488	77,554	(571,015)	(614)	(14,292)	(47,391)	5,407,925

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECONCILIATION OF SOURCES AND USES TO FORM 4404LGF
FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	General Fund	Utilities	Community Services	Beach	Internal Services
Budget Sources	\$ 3,918,240	\$ 13,143,076	\$ 19,739,702	\$ 6,166,765	\$ 3,218,226
Deduct Investment Income	-	74,000	26,250	5,625	-
Deduct Sales of Capital Assets	-	-	-	-	-
Deduct Non Operating Leases	-	-	118,130	-	-
Deduct Capital Grants	-	-	80,000	-	-
Deduct Transfers In	-	-	386,629	-	-
Form 4404LGF Operating Sources	<u>\$ 3,918,240</u>	<u>\$ 13,069,076</u>	<u>\$ 19,128,693</u>	<u>\$ 6,161,140</u>	<u>\$ 3,218,226</u>
Budgeted Uses	\$ 4,135,303	\$ 15,209,759	\$ 23,497,194	\$ 5,595,750	\$ 3,155,929
Interfund Transfer	-	-	(386,629)	-	-
Budgetd Contingency	-	-	-	-	-
Deduct Capital Expenditures	-	(5,216,500)	(3,543,430)	(3,419,060)	-
Deduct Debt Services	-	(643,129)	(386,629)	(6,296)	-
Add Depreciation	-	3,682,900	3,415,427	249,000	12,600
Operating Uses per Form 4404LGF	<u>\$ 4,135,303</u>	<u>\$ 13,033,030</u>	<u>\$ 22,595,933</u>	<u>\$ 2,419,394</u>	<u>\$ 3,168,529</u>
Fund Balance, Beginning	5,161,765				
Fund Balance, Ending	4,944,702				

FY2021-22 FINAL BUDGET

CENTRAL SERVICES COST ALLOCATION PLAN

**Incline Village General Improvement District
Central Services Cost Allocation Plan
For the Fiscal Year Ending June 30, 2022**

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	24.5 9.07%	37.5 13.89%	29.8 11.03%	13.6 5.05%	11.8 4.36%	77.2 28.61%	22.0 8.14%	8.5 3.15%	2.3 0.87%	3.8 1.42%	22.7 8.40%	16.2 6.01%	269.9 100%
Budgeted Wages by Fund Allocation	\$ 2,327,299 15.44%	\$ 3,079,620 20.43%	\$ 1,332,115 8.84%	\$ 454,601 3.02%	\$ 503,309 3.34%	\$ 3,299,155 21.89%	\$ 1,069,121 7.09%	\$ 365,679 2.43%	\$ 115,464 0.77%	\$ 173,588 1.15%	\$ 885,579 5.88%	\$ 1,467,833 9.74%	\$ 15,073,363 100%
Budgeted Benefits by Fund Allocation	\$ 1,154,282 22.30%	\$ 1,644,338 31.77%	\$ 392,310 7.58%	\$ 132,328 2.56%	\$ 218,627 4.22%	\$ 131,813 2.55%	\$ 327,197 6.32%	\$ 89,419 1.73%	\$ 24,202 0.47%	\$ 63,879 1.23%	\$ 229,705 4.44%	\$ 767,855 14.84%	\$ 5,175,955 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,567,008 10.56%	\$ 3,459,010 23.30%	\$ 1,816,292 12.24%	\$ 564,444 3.80%	\$ 927,842 6.25%	\$ 3,326,120 22.41%	\$ 848,635 5.72%	\$ 425,803 2.87%	\$ 100,095 0.67%	\$ 58,022 0.39%	\$ 834,109 5.62%	\$ 915,541 6.17%	\$ 14,842,921 100%
Budgeted Accounting - Invest. Int.	\$ 1,025,011												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	86,571	191,096	100,342	31,183	51,259	183,754	46,884	23,524	5,530	3,205	46,081	50,580	\$ 820,009
Blended Allocation	16%	22%	9%	4%	4%	18%	7%	2%	1%	1%	6%	10%	100%
Budgeted Human Resources	\$ 959,113												
HR + 20% Accounting	\$ 1,164,115												
Based on Wages, Benefits & FTE	181,660	256,444	106,522	41,207	46,270	205,841	83,656	28,325	8,151	14,750	72,599	118,690	\$ 1,164,115
Central Services Cost Allocation	\$ 268,231	\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680	\$ 169,269	\$ 1,984,124
Tentative Budget													
Annual Allocation per Tentative Budget		\$ 447,540	\$ 206,865	\$ 72,390	\$ 97,530	\$ 389,595	\$ 130,539	\$ 51,848	\$ 13,681	\$ 17,956	\$ 118,680		\$ 1,546,624
<i>Overhead Rate for Charging vs Actuals</i>	n/a	5.5%	5.8%	6.3%	5.9%	5.8%	5.8%	5.9%	5.7%	6.1%	6.1%	n/a	5.7%

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

By Paul Navazio, Director of Finance

FY2021-22 FACILITY FEE

Recreation Facility Fee

Beach Facility Fee

FY2021-22 FACILITY FEES

Recreation Facility Fee Beach Facility Fee

As part of the annual budget process, the Board traditionally approves a resolution which outlines:

- The billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as
- Establishing the amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) to be collected.

Upon final approval, the District provides Washoe County Treasurer's Office with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

At its meeting of May 5, 2021, the Board of a Trustees took action (via Resolution 18xx) to approve the Preliminary Report for Collection as well as setting of a public hearing for May 26, 2021 to consider final action of the Recreation and Beach Facility Fees for FY2021-21.

The Board also held a discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on May 5, 2021. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2021-22 Final Budget to include a Recreation Facility Fee of \$100 and a Beach Facility Fee of \$680 for FY2021-22.

Accordingly, Staff has prepared a Final FY2021/22 Budget that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Consistent with Board direction provided at the workshop on May 5, 2021, the Final FY2021-22 budget has been revised to reflect a Recreation Facility Fee of \$100 to be collected from all properties within the District to support planned expenditures within the Community Services Funds and the Beach Facility Fee of \$680 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2021-2022 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the Facility Fee to be assessed for Fiscal Year 2021-22 is summarized as follows:

- Recreation Facility Fee (All properties) \$100.00
- Beach Facility Fee (properties with Beach access) 680.00
- Total Combined Fee (properties with Beach access)* \$780.00

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2021/22 preliminary budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$820,300		
Beach Facility Fee		\$5,268,640	
<i>Total Combined Revenues</i>			<i>\$6,088,940</i>

The proposed fees are being modified from the rates assumed in the District’s Tentative Budget that provided for a combined Facility Fee of \$830 (Community Services - \$650, Beach - \$180). The impact of the \$50 reduction in the combined Facility Fee along with the re-allocation fees from Community Services Fund support to Beach Fund support results in an overall reduction of FY2021/22 Facility Fee revenue of \$637,650

The reduction in the Recreation Facility Fee from \$830 per parcel to \$780 per parcel is results in a reduction in revenues to the Community Services Fund of \$4,511,650 from the level assumed in the Tentative Budget. This reduction results in a corresponding level of existing reserve funds within the Community Services being required to support the level of capital project expenditures for Fiscal Year 2021-22, as well use of projected net revenues from Diamond Peak to support operating cost across District venues and programs.

The increase in the Beach Facility Fee from \$180 per parcel to \$680 per parcel is expected to result in an increase in revenues to the Beach Fund of \$3,874,000 as compared to revenues assumed in the Preliminary Budget. This increased revenue is intended to support planned capital project expenditures supported by the Beach Fund expected to be implemented through the Five-Year Capital Improvement Plan.

Based on fund projections provided to the Board of Trustees at its May 5, 2021 workshop, the recommended Facility Fees, when incorporated into the FY2021-22 budget, are expected to result in a *draw-down* of excess fund balance within the District’s Community Services funds to \$2.13 million above the Board’s reserve policy level, and an *increase* in the excess fund balance within the District’s Beach Fund to \$4.06 million above the Board’s reserve policy level.

	Punch Card	
	Facility Fee	Value
Recreation (No Beach Access)	\$100	\$20
Beach	\$680	\$136
Combined (WITH Beach Access)	\$780	\$156

Community Services Fund

Per Board Direction - Budget Workshop 5/5/2021

	Audited 2019-20	Adopted Budget 2020-21	Projected 2020-21	5/26/2021 Final Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Community Services Fund								
Beginning Fund Balance		\$ 13,183,167	\$ 15,280,913	\$ 10,684,999	\$ 6,927,508	\$ 4,948,273	\$ 5,606,514	\$ 6,721,244
Total Sources		19,643,497	17,614,211	19,353,073	23,919,420	24,070,463	24,648,492	25,243,862
Total Uses		(24,660,784)	(22,210,125)	(23,110,564)	(25,898,655)	(23,412,223)	(23,533,762)	(24,800,870)
Net Change in Fund Balance		(5,017,287)	(4,595,914)	(3,757,491)	(1,979,235)	658,240	1,114,730	442,992
Ending Fund Balance	\$ 15,280,913	\$ 8,165,880	\$ 10,684,999	\$ 6,927,508	\$ 4,948,273	\$ 5,606,514	\$ 6,721,244	\$ 7,164,235
Projected Policy Target Fund Balance (25% Operating Exp)		4,537,468	3,924,803	4,795,126	4,718,606	4,904,051	4,994,986	5,088,754
Excess (Deficiency) to Target		3,628,412	6,760,196	2,132,382	229,667	702,463	1,726,258	2,075,481

Beach Fund

Per Board Direction - Budget Workshop 5/5/2021

	Audited 2019-20	Adopted Budget 2020-21	Projected 2020-21	5/26/2021 Final Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Beach Fund								
Beginning Fund Balance		\$ 2,001,007	\$ 2,591,632	\$ 4,036,366	\$ 4,607,381	\$ 4,432,478	\$ 4,118,798	\$ 3,925,073
Total Sources		4,717,205	4,639,222	6,166,765	2,319,540	2,347,118	2,375,524	2,404,782
Total Uses		(2,367,069)	(3,194,488)	(5,595,750)	(2,494,443)	(2,660,798)	(2,569,249)	(4,121,429)
Net Change in Fund Balance		2,350,136	1,444,734	571,015	(174,903)	(313,680)	(193,725)	(1,716,647)
Ending Fund Balance	\$ 2,591,632	\$ 4,351,143	\$ 4,036,366	\$ 4,607,381	\$ 4,432,478	\$ 4,118,798	\$ 3,925,073	\$ 2,208,426
Projected Policy Target Fund Balance (25% Operating Exp)		476,575	433,430	542,599	534,769	552,825	571,537	590,932
Excess (Deficiency) to Target		3,874,568	3,602,936	4,064,782	3,897,709	3,565,973	3,353,536	1,617,494

FACILITY FEE ALLOCATION PER PARCEL

Final FY2021/22 Budget - 5/26/21

	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 Fees
2021-22	\$ 50	\$ -	\$ 50	\$ 100	\$ 165	\$ 514	\$ 1	\$ 680	\$ 780
2020-21	216	65	50	330	85	414	1	500	830
2019-20	250	405	50	705	85	39	1	125	830
2018-18	216	440	50	705	85	39	1	125	830
2017-18	216	330	160	705	85	39	1	125	830
2016-17	250	320	160	730	75	24	1	100	830
2015-16	286	308	156	730	75	24	1	100	830
2014-15	211	303	216	730	65	-	35	100	830
2013-14	239	277	214	730	63	-	37	100	830
2012-13	258	199	273	730	66	17	17	100	830
2011-12	199	242	274	715	98	-	17	115	830
2010-11				730				100	830
2009-10				623				113	736
2008-09				605				155	760

ALLOCATION OF FACILITY FEES PER FY2021/22 FINAL BUDGET

Tentative Budget for 2021-2022	Facility Fee Allocations		Facility Fee Revenues By Fund							Roll-up	
	320	330	340	350	360	370	380	390	Total Comm Svcs	Beach	
Facility Fee charged to # Parcels:	8,203	7,748									
Golf - Championship											
Golf - Mountain Facilities											
Diamond Peak Ski											
Youth & Family Programming											
Senior Programming											
Adult Programs											
Recreation Center Activities											
Comm. Services Administration	50						410,150		410,150		
Parks											
Tennis											
Beach		165								1,278,420	
Per Parcel Operating Component	50	165					410,150		410,150	1,278,420	
Per Parcel Capital Exp. Component		514								3,962,472	
Per Parcel Debt Service Component	50	1					410,150		410,150	7,748	
Total Facility Fee Per Parcel	\$ 100	\$ 680					\$ 820,300		\$ 820,300	\$ 5,268,640	
									\$	6,088,940	

Facility Fee - NO Beach Access	\$ 100
	\$ 680
Facility Fee - Beach Access	\$ 780

STATE OF NEVADA
BUDGET FORM 4404LGF



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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District _____ herewith submits the tentative budget for the fiscal year ending June 30, 2022

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ \$ 1,948,610

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 1 governmental fund types with estimated expenditures of \$ 4,035,303 and 4 proprietary funds with estimated expenses of \$ 41,319,228

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

I Paul Navazio
 (Print Name)
Director of Finance
 (Title)

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 17, 2021 to May 31, 2021 this year)

Date and Time: May 26, 2021 6:00pm

Publication Date: May 14 and 21, 2021

Place: 893 Southwood Blvd, Incline Village NV 89451

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
TENTATIVE BUDGET FO THE YEAR ENDING JUNE 30, 2022
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Beach Fund	Revenues, Expenses and Net Position	Schedule F-1	24
	Statement of Cash Flows	Schedule F-2	25
Internal Services Fund	Revenues, Expenses and Net Position	Schedule F-1	26
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SUPPLEMENTARY INFORMATION			
Indebtedness	Schedule C-1	28	
Transfer Reconciliation	Schedule T	29-31	
Lobbying Expense Estimate	Schedule 30	N/A	
Schedule of Existing Contracts	Schedule 31	32	
Schedule of Privatization Contracts	Schedule 32	33	

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/20	ESTIMATED CURRENT YEAR YEAR 06/30/21	BUDGET YEAR YEAR 06/30/22
General Government	42.4	40.8	40.7
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	199.1	182.2	190.2
Community Support			
TOTAL GENERAL GOVERNMENT	241.5	223.0	230.9
Utilities	34.2	35.2	37.5
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	275.7	258.2	268.4

POPULATION (AS OF JULY 1)	9087	9087	9087
SOURCE OF POPULATION ESTIMATE*	2010 Census	2010 Census	2010 Census
Assessed Valuation (Secured and Unsecured Only)	\$ 1,717,224,973	\$ 1,817,882,343	\$ 1,902,632,649
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	\$ 1,717,224,973	\$ 1,817,882,343	\$ 1,902,632,649
TAX RATE			
General Fund	0.1267	0.1311	0.1328
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.1267	0.01311	0.1328

* 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
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: _____
Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FY 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.1203	1,902,632,649	2,288,867	0.1203	2,288,867	574,324	1,714,543
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
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	0.0125	1,902,632,649	237,829	0.0125	237,829	3,762	234,067
M. SUBTOTAL A, C, L	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610
N. Debt							
O. TOTAL M AND N	0.1328	1,902,632,649	2,526,696	0.1328	2,526,696	578,086.00	1,948,610

(0)

Incline Village General Improvement District

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.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	66,736	32,418	32,135	32,598
Employee Benefits	19,225	22,303	21,749	21,889
Services and Supplies	452,000	472,239	325,796	558,906
Contingency			100,000	100,000
Subtotal General Administration	537,961	526,960	479,680	713,393
General Manager				
Salaries and Wages	267,179	267,243	271,718	295,671
Employee Benefits	122,377	129,699	125,243	128,958
Services and Supplies	18,110	7,215	156,340	56,340
Subtotal General Manager	407,666	404,157	553,301	480,969
Trustees				
Salaries and Wages	103,469	102,373	107,203	128,112
Employee Benefits	31,366	36,514	36,737	39,380
Services and Supplies	33,696	7,392	77,000	89,000
Subtotal Trustees	168,531	146,279	220,940	256,492
Accounting				
Salaries and Wages	255,682	527,783	737,776	216,169
Employee Benefits	113,193	274,354	373,057	108,776
Services and Supplies	27,084	33,699	77,636	22,458
Subtotal Accounting	395,959	835,836	1,188,469	347,403
Information Services & Technology				
Salaries and Wages	353,682	412,559	446,431	450,379
Employee Benefits	176,980	218,459	224,444	225,683
Services and Supplies	205,317	264,504	472,337	594,837
Subtotal Information Services	735,979	895,522	1,143,212	1,270,899
Risk Management				
Salaries and Wages	3,386	85,010	89,374	90,667
Employee Benefits	1,584	48,079	46,999	47,397
Services and Supplies	620	13,791	26,470	26,470
Subtotal Human Resources	5,590	146,880	162,843	164,534
Human Resources				
Salaries and Wages	17,790	438,307	477,075	88,833
Employee Benefits	8,928	259,762	259,951	48,111
Services and Supplies	1,835	29,043	102,726	18,854
Subtotal Human Resources	28,553	727,112	839,752	155,798
Health & Wellness				
Salaries and Wages	22,078	13,288	1,180	1,197
Employee Benefits	6,776	5,956	556	556
Services and Supplies	4,678	1,344	21,475	21,475
Subtotal Health & Wellness	33,532	20,588	23,211	23,228
Communications				
Salaries and Wages	25,284	95,678	95,981	97,380
Employee Benefits	13,656	59,600	51,805	52,251
Services and Supplies	79,724	12,888	131,518	131,518
Subtotal Communications	118,664	168,166	279,304	281,149
Capital Outlay				
General Government	12,419	193,865	406,438	441,438
Information Services & Technology	267,005	149,868	-	-
Human Services	-	306,417	-	-
Subtotal Capital Outlay	279,424	650,150	406,438	441,438
FUNCTION SUBTOTAL	2,711,859	4,521,650	5,297,150	4,135,303

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

REVENUES	(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
Charges for Services				
Championship Golf Course	4,070,762	3,073,281		
Mountain Golf Course	690,798	773,671		
Facilities (Chateau & Aspen Grove)	361,890	720,150		
Ski	9,781,499	9,398,168		
Community Programming	1,004,900	824,918		
Parks	32,505	16,820		
Tennis	133,786	117,561		
Recreation Administration	(590,712)	(330,422)		
Subtotal Chargesd for Services	15,485,428	14,594,147		
Facility Fee				
Championship Golf Course	171,994	32,812		
Mountain Golf Course	327,607	221,481		
Facilities (Chateau & Aspen Grove)	131,043	41,015		
Ski	(1,638,033)	(1,640,400)		
Community Programming	1,171,194	1,222,098		
Parks	728,925	729,978		
Tennis	114,662	114,828		
Recreation Administration	4,766,675	1,041,833		
Subtotal Facility Fees	5,774,067	1,763,645		
Other miscellaneous				
Operating Grants	17,000			
Investment income	126,143	33,241		
Sale of Assets	44,639	40,234		
Interfund services (green spaces)	76,588	70,862		
Intergovernmental (IV high school fields)	35,245	37,401		
Miscellaneous other & Cell Tower Leases	116,042	130,236		
Capital Grants	-	-		
Insurance proceeds	243,548	-		
Subtotal Other Miscellaneous	659,205	311,974		
Subtotal	21,918,700	16,669,766		
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)	241,875			
BEGINNING FUND BALANCE	13,333,953	15,280,913		
Prior Period Adjustments	138,505			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,472,458	15,280,913		
TOTAL AVAILABLE RESOURCES	35,633,033	31,950,679		

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,511,829	1,148,632		
Employee Benefits	421,675	345,568		
Services and Supplies	2,322,114	1,811,420		
Capital Outlay	-	-		
Subtotal Championship Golf Course	4,255,618	3,305,620		
Mountain Golf Course				
Salaries and Wages	320,393	340,009		
Employee Benefits	96,581	112,970		
Services and Supplies	543,573	572,625		
Capital Outlay	-	-		
Subtotal Mountain Golf Course	960,547	1,025,604		
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	83,927	720,150		
Employee Benefits	32,717	41,015		
Services and Supplies	353,108	74,090		
Capital Outlay	-	-		
Subtotal Facilities	469,752	835,255		
Ski				
Salaries and Wages	2,771,784	2,955,847		
Employee Benefits	870,179	903,197		
Services and Supplies	3,369,561	3,337,210		
Capital Outlay	-	-		
Subtotal Ski	7,011,524	7,196,254		
Community Programming (including Rec Center)				
Salaries and Wages	1,054,806	824,918		
Employee Benefits	323,816	1,222,098		
Services and Supplies	810,950	(110,171)		
Capital Outlay	-	-		
Subtotal Community Programming	2,189,572	1,936,845		
Parks				
Salaries and Wages	301,629	298,340		
Employee Benefits	64,421	76,416		
Services and Supplies	477,569	422,744		
Capital Outlay	-	-		
Subtotal Parks	843,619	797,500		
Tennis				
Salaries and Wages	128,410	108,691		
Employee Benefits	24,118	21,933		
Services and Supplies	90,345	79,788		
Capital Outlay	-	-		
Subtotal Tennis	242,873	210,412		
Community Services Administration				
Salaries and Wages	141,275	150,790		
Employee Benefits	50,197	55,351		
Services and Supplies	381,127	170,328		
Capital Outlay	-	-		
Subtotal Comm. Serv. Administration	572,599	376,469		
Debt Service - G.O. Revenue Supported Bond				
Principal	-	-		
Interest	-	-		
Subtotal Debt Service	-	-		
Subtotal - Comm. Services Expenditures	16,546,104	15,683,959		
Transfers Out	3,421,632			
Transfers Out	384,354			
ENDING FUND BALANCE	15,280,913	16,266,720		
TOTAL COMMITMENTS & FUND BALANCE	35,633,003	31,950,679		

Incline Village General Improvement District

Community Services Special Revenue Fund

REVENUES	(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
Charges for Services	1,619,582	759,553		
Facility Fees	966,817	658,580		
Investment income	28,422	5,669		
Sales of capital assets	-			
Capital Grants	-			
Subtotal	2,614,821	1,423,802		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	13,125			
BEGINNING FUND BALANCE	1,810,378	2,591,632		
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,810,378	2,591,632		
TOTAL RESOURCES	4,438,324	4,015,434	-	-
EXPENDITURES				
Salaries and Wages	801,253	802,506		
Employee Benefits	185,239	206,384		
Services and Supplies	771,902	724,828		
Capital Outlay	-			
Debt Service - G.O. Revenue Supported Bond				
Principal	-			
Interest	-			
Subtotal	1,758,394	1,733,718		
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	82,009	-		
Transfers Out (Schedule T)	6,289	-		
ENDING FUND BALANCE	2,591,632	2,281,716	-	-
TOTAL COMMITMENTS & FUND BALANCE	4,438,324	4,015,434	-	-

Incline Village General Improvement District

Beach Special Revenue Fund

REVENUES	(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
Sale of assets	-	-		
Capital Grants	1,637,399	20,176		
Facility Fee		533,195		
Subtotal	1,637,399	553,371		
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	3,322,215			
Transfers from operating resources	99,417	5,594,546		
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-			-
TOTAL RESOURCES	5,059,031	6,147,917	-	-
EXPENDITURES				
Championship Golf - New Projects	439,872	1,653,827		
- Carryover Projects				
Mountain Golf - New Projects	1,592,962	347,380		
- Carryover Projects				
Facilities - New Projects	71,584	100,000		
- Carryover Projects	-			
Ski - New Projects	792,711	1,192,000		
- Master Plan				
- Carryover Projects				
Comm. Programming - New Projects	244,815	1,526,864		
- Carryover Projects				
Parks - New Projects	1,944,812	172,440		
- Carryover Projects				
Tennis - New Projects	233,778	1,045,230		
- Carryover Projects				
Comm. Services Admin - New Projects	(261,503)	90,000		
- Carryover Projects				
Subtotal	5,059,031	6,127,741	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	20,176		
TOTAL COMMITMENTS & FUND BALANCE	5,059,031	6,147,917	-	-

Incline Village General Improvement District

Community Services Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported				
Principal	355,188	354,096		
Interest	29,166	29,076		
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	384,354	383,172	-	-
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				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	-			-
TOTAL COMMITMENTS & FUND BALANCE	384,354	383,172	-	-

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(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
Type: G.O. Revenue Supported				
Principal	5,812	5,925		
Interest	477	345		
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	6,289	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				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	-			-
TOTAL COMMITMENTS & FUND BALANCE	6,289	6,270	-	-

Incline Village General Improvement District

SCHEDULE C - BEACH DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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				
Charges for Services	12,396,967	12,492,674	12,783,176	12,796,676
Operating Grants	-	31,000	31,000	31,000
Intergovernmental (Tahoe Water Suppliers Assoc)	-			
Interfund (Snow removal & work orders)	167,499	144,759	241,400	241,400
Total Operating Revenue	12,564,466	12,668,433	13,055,576	13,069,076
OPERATING EXPENSE				
Salaries & Wages	2,878,920	2,771,404	3,037,668	3,079,621
Employee Benefits	1,272,562	1,383,082	1,631,646	1,644,339
Cost of good sold	-	5,125	-	-
Services & Supplies	2,297,287	1,723,016	2,167,056	2,752,576
Utilities	894,515	783,806	933,004	933,004
Legal & Audit/Professional Fees	221,815	115,941	182,050	182,050
Central Services Costs	353,700	392,709	436,613	447,540
Defensible Space	97,876	100,000	100,000	100,000
Insurance	-	197,331	203,880	211,000
Depreciation/Amortization	3,367,361	3,485,000	3,485,000	3,682,900
Total Operating Expense	11,384,036	10,957,414	12,176,917	13,033,030
Operating Income or (Loss)	1,180,430	1,711,019	878,659	36,046
NONOPERATING REVENUES				
Interest Earned	298,225	114,540	74,000	74,000
Property Taxes	-	-	-	-
Funded Cap Reserve	-	-	-	-
Capital Grants	-	-	-	-
Sales of Capital Assets	(22,332)	6,070	-	-
Total Nonoperating Revenues	275,893	120,610	74,000	74,000
NONOPERATING EXPENSES				
Interest Expense	111,838	96,914	89,293	89,291
Total Nonoperating Expenses	111,838	96,914	89,293	89,291
Net Income before Operating Transfers	1,344,485	1,734,715	863,366	20,755
Transfers (Schedule T)				
In	45,000	-	-	-
Out	-	-	-	-
Net Operating Transfers	45,000	-	-	-
CHANGE IN NET POSITION	1,389,485	1,734,715	863,366	20,755

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility 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 and users	12,352,585	12,492,674	12,783,176	12,796,676
Receipts from interfund services	167,499	144,759	241,400	241,400
Receipts from operating grants	-	31,000	31,000	31,000
Payments to and for employees	(4,051,848)	(4,154,486)	(4,669,314)	(4,723,960)
Payments to vendors	(4,055,051)	(2,825,219)	(3,922,603)	(4,526,170)
Payments for interfund services	-	(492,709)	(536,613)	(547,540)
a. Net cash provided by (or used for) operating activities	4,413,185	5,196,019	3,927,046	3,271,406
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from General Fund	45,000	-	-	-
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	(1,529,939)	(7,140,286)	(4,279,000)	(5,216,500)
Proceeds from sale of assets	11,227	6,070	-	-
Payments of capital related debt	(523,988)	(538,707)	(553,841)	(553,838)
Capital contributions	-	3,032,786	-	-
Payment of interest	(119,145)	(96,914)	(89,293)	(89,291)
c. Net cash provided by (or used for) capital and related financing activities	(2,161,845)	(4,737,051)	(4,922,134)	(5,859,629)
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	74,000
d. Net cash provided by (or used in) investing activities	2,752,625	114,540	74,000	74,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,048,965	573,508	(921,088)	(2,514,223)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,366,202	9,415,167	9,988,675	9,988,675
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,415,167	9,988,675	9,067,587	7,474,452

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

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Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/22 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services			18,274,900	18,161,582
Recreation Facility Fee			5,331,950	820,300
Operating Grants/Intergovernmental Revenue			34,800	34,800
Interfund Services			99,911	99,911
Rents			12,100	12,100
Total Operating Revenue	-	-	23,753,661	19,128,693
OPERATING EXPENSE				
Salaries & Benefits			9,673,113	9,692,809
Cost of Goods Sold			1,688,355	1,688,855
Services & Supplies			4,750,657	5,012,480
Utilities			1,252,234	1,258,234
Insurance			389,760	403,100
Legal & Audit / Professional Services			44,625	44,625
Central Services Cost			1,019,467	980,404
Fuels Management			100,000	100,000
Depreciation/Amortization			3,188,200	3,415,427
Total Operating Expense	-	-	22,106,411	22,595,934
Operating Income or (Loss)	-	-	1,647,250	(3,467,241)
NONOPERATING REVENUES				
Interest Earned			26,250	26,250
Property Taxes				-
Subsidies				-
Funded Cap Reserve				-
Non Operating Leases			118,130	118,130
Capital Grants			-	80,000
Gain on sale of assets			-	-
Total Nonoperating Revenues	-	-	144,380	224,380
NONOPERATING EXPENSES				
Interest Expense			12,840	12,840
Total Nonoperating Expenses	-	-	12,840	12,840
Net Income before Operating Transfers	-	-	1,778,790	(3,255,701)
Transfers (Schedule T)				
In				-
Out			-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	1,778,790	(3,255,701)

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Community Services 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 and users			23,618,950	18,993,982
Receipts from intergovernmental services			-	-
Receipts from interfund services			99,911	99,911
Receipts from operating grants			34,800	34,800
Payments to and for employees			(9,673,113)	(9,692,809)
Payments to vendors			(8,125,631)	(8,407,294)
Payments for interfund services			(1,119,467)	(1,080,404)
a. Net cash provided by (or used for) operating activities			4,835,450	(51,814)
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			(3,799,630)	(3,543,430)
Proceeds for lease of assets			118,130	118,130
Proceeds from sale of assets			-	-
Payments of capital related debt			(384,705)	(371,914)
Payment of interest			(12,840)	(12,840)
Capital Grant			-	80,000
c. Net cash provided by (or used for) capital and related financing activities	-	-	(4,079,045)	(3,730,054)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments sold or matured				
Investment interest received			26,250	26,250
d. Net cash provided by (or used in) investing activities	-	-	26,250	26,250
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	782,655	(3,755,618)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			4,184,685	4,184,685
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	4,967,340	429,067

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Community Services Fund

PROPRIETARY FUND	(1)	(2)	(3) 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	892,500
Facility Fees			1,394,640	5,268,640
Total Operating Revenue	-	-	2,287,140	6,161,140
OPERATING EXPENSE				
Salaries & Wages			1,150,884	1,115,284
Cost of Goods Sold			100,500	100,500
Services & Supplies			541,216	639,716
Central Service Cost			114,127	118,680
Insurance			37,980	39,300
Utilities			139,064	139,064
Professiona Services			17,850	17,850
Depreciation/Amortization			245,950	249,000
Total Operating Expense	-	-	2,347,571	2,419,394
Operating Income or (Loss)	-	-	(60,431)	3,741,746
NONOPERATING REVENUES				
Interest Earned			5,625	5,625
Sales of Capital Assets			-	-
Funded Cap Reserve				
Total Nonoperating Revenues	-	-	5,625	5,625
NONOPERATING EXPENSES				
Interest Expense			210	210
Total Nonoperating Expenses	-	-	210	210
Net Income before Operating Transfers	-	-	(55,016)	3,747,161
Transfers (Schedule T)				
In			-	-
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	(55,016)	3,747,161

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	6,161,140
Receipts from Other Funds			-	-
Payments to and for Employees			(1,150,884)	(1,115,284)
Payments to Vendors			(836,610)	(936,430)
Payments for interfund services			(114,127)	(118,680)
a. Net cash provided by (or used for) operating activities	-	-	185,519	3,990,746
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)	(3,419,060)
Funded Cap Reserve				
Proceeds from sale of assets			-	-
Payments of capital related debt			(6,295)	(6,086)
Payment of interest			(210)	(210)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(4,526,565)	(3,425,356)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investments purchased				
Investments sold or matured				
Investment interest received			5,625	5,625
d. Net cash provided by (or used in) investing activities	-	-	5,625	5,625
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	(4,335,421)	571,015
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			4,686,341	4,686,341
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	350,920	5,257,356

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Beach Fund

PROPRIETARY FUND	(1)	(2)	(3) 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				
Charges for services				
Interfund:				
Fleet Services			1,232,966	1,244,526
Engineering			949,500	949,500
Building Services			1,024,200	1,024,200
Total Operating Revenue	-	-	3,206,666	3,218,226
OPERATING EXPENSE				
Salaries & Wages			1,485,009	1,467,833
Employee Benefits			778,565	767,855
Services & Supplies			892,921	892,921
Utilities			11,520	11,520
Insurance			11,100	15,800
Depreciation/Amortization			10,900	12,600
Total Operating Expense	-	-	3,190,015	3,168,529
Operating Income or (Loss)	-	-	16,651	49,697
NONOPERATING REVENUES				
Total Nonoperating Revenues	-	-	-	-
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	-	-	16,651	49,697
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	-	-	16,651	49,697

Incline Village General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) 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 Interfund Services Provided			3,206,666	3,218,226
Payments to Vendors			(915,541)	(920,241)
Payments to Employees			(2,263,574)	(2,235,688)
a. Net cash provided by (or used for) operating activities	-	-	27,551	62,297
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:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	-	-	27,551	62,297
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx			158,101	158,101
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-	-	185,652	220,398

Incline Village General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

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)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2021	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
COMMUNITY SERVICES & BEACH FUNDS							\$	\$	\$	\$
Recreation Facilities and Recreation Refunding - 2012	2	10	\$ 3,475,000	07/18/12	9/1/2022	2.25%	\$	\$	\$	\$
2012 Bond - 98.39% Community Services Fund	2						\$ 756,619	\$ 12,841	\$ 371,914	\$ 384,755
							\$	\$	\$	\$
2012 Bond - 1.61% Beach Fund	2						\$ 12,381	\$ 210	\$ 6,086	\$ 6,296
							\$	\$	\$	\$
UTILITY FUND							\$	\$	\$	\$
St of NV Sewer C32-0204	4	20	\$ 1,720,380	10/28/02	1/1/2023	3.14375%	\$ 247,358	\$ 6,827	\$ 121,751	\$ 128,578
St of NV Water IVGID-1	4	20	\$ 1,687,282	09/09/04	7/1/2025	3.082%	\$ 473,959	\$ 13,850	\$ 99,798	\$ 113,648
St of NV Sewer CS32-0404	2	20	\$ 3,000,000	08/01/06	1/1/2026	2.725%	\$ 963,978	\$ 25,034	\$ 182,503	\$ 207,537
St of NV Water DW-1201	2	20	\$ 3,000,000	03/16/12	1/1/2032	2.39%	\$ 1,860,756	\$ 43,582	\$ 149,789	\$ 193,371
Total for the Utility Fund							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$ 4,315,051	\$ 102,344	\$ 931,841	\$ 1,034,185

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 22

(Local Government)

Transfer Schedule for Fiscal Year 2021-2022

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL						
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS						

(Local Government)

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2021-2022

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 12

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	Reason or need for contract:
1	Davis Farr, LLP	3/31/2021	12/31/2025	56,000	56,000	Annual Financial Audit
2	Best, Best and Krieger	3/1/2021	TBD	144,000	144,000	Legal Counsel
3	Marcus G. Faust, PC	5/1/2019	4/30/2022	65,000		Federal Legislative Advocate
4	CC Cleaning	11/1/2019	10/31/2022	70,000	70,000	Cleaning Services for District venues
5	Wells Fargo Banking Services	7/1/2018	TBD	36,000	36,000	Bank account fees before earnings allowance
6	High Sierra Patrol	10/1/2017	9/30/2021	35,000	TBD	Security Services
7	Sierra Office Solutions	4/1/2018	Annual Renewal	TBD	TBD	LAN, Network, and Desktop Copier Supplies and Maintenance
8	AT&T Ethernet	6/29/2015	TBD	28,560	TBD	Ethernet Provider
9	Xerox	1/1/2018	TBD	6,225	TBD	Contract Support for Admin Copier
10	Sierra Office Solutions	1/1/2018	TBD	2,238	TBD	Contract Support for PW Copier
11	ALSCO	7/7/2018	6/30/2022	63,000	63,000	Joinder Contract to St of NV for linen services
12	AT&T High Volume Long Distance	4/1/2019	3/31/2021	8,000	TBD	Long Distance calls
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			514,023	369,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2021-2022

Local Government: Incline Village General Improvement District

Contact: Paul Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2021-2022	Proposed Expenditure 2022-2023	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
2	Sand Harbor Water Sports LLC	5/15/2019	9/3/2021		\$ -	\$ -		No Staff displaced		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										
8	Total				\$ 18,600			2.65		

Page: _____

Schedule 32

Attach additional sheets if necessary.

FY2021-22 FINAL BUDGET

PERSONNEL INFORMATION

- 1) District Staffing Summary (FTE)**
- 2) FY2021-21 Authorized Positions**
- 3) Part-Time and Seasonal Positions**
- 4) Salary Ranges (FY20201/22)**

**Incline Village General Improvement District
2021-2022 Budget**

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

Activity:	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>
		Total FTE	
Golf - Championship	43.9	30.2	31.4
Golf - Mountain	11.6	10.9	12.0
Facilities	2.5	10.4	11.8
Ski	78.5	75.9	75.4
Recreation	25.0	21.2	22.2
Parks	7.1	7.7	8.5
Tennis	2.5	1.5	2.2
Other Recreation	2.5	3.3	3.8
Subtotal Community Services	<u>173.6</u>	<u>161.1</u>	<u>167.3</u>
Beach	<u>25.5</u>	<u>21.1</u>	<u>22.9</u>
General Fund	23.8	23.0	24.5
Engineering	5.1	4.9	4.8
Fleet	7.0	7.0	7.0
Buildings	6.5	5.9	4.5
Utilities	34.2	35.2	37.5
	<u>76.6</u>	<u>76.0</u>	<u>78.2</u>
Total	<u>275.7</u>	<u>258.2</u>	<u>268.4</u>
Supplemental breakdowns for informational purposes only			
Marketing	3.2	3.3	3.2
Food and Beverage	26.6	26.3	33.2

Legend

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

AUTHORIZED POSITIONS
2021-2022 Budget
FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
Administrative Services:			
Executive Office:			
Contract		General Manager	Exempt
42		Assistant General Manager	Exempt
33		Executive Assistant/District Clerk	Exempt
18		Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt
Administration:			
38		Director of Human Resources	Exempt
28		Sr. Human Resources Analyst/Risk Management	Exempt
25		Human Resources Analysts	Exempt
22		Payroll/Benefits Coordinator	Exempt
18		Receptionist/Sr. Administrative Clerk	Non-Exempt
42		Director of Finance	Exempt
34		Controller	Exempt
28		Community Services Budget Analyst	Exempt
27		Senior Accountant	Exempt
25		Accountant	Exempt
18		Accounts Payable Technician	Non-Exempt
25		Safety Specialist	Exempt
29		District Wide Communications Coordinator	Exempt
Information Technology:			
34		Director of Information Systems and Technology	Exempt
28		Senior IT Analyst	Exempt
26		IT Network Administrator	Exempt
24		Software Specialist	Exempt
22		IT Technician	Non-Exempt
Public Works:			
Administration:			
44		Director of Public Works	Exempt
32		Public Works Administration Manager	Exempt
29		Resource Conservationist	Exempt
25		Public Works Contracts Administrator II	Non-Exempt
23		Public Works Program Coordinator II	Non-Exempt
21		Public Works Technician	Non-Exempt
G9		Utilities Asset Management Technician	Non-Exempt
G8		Meter Technician II	Non-Exempt
G4		Customer Service Representative II	Non-Exempt
G3		Customer Service Representative I	Non-Exempt

AUTHORIZED POSITIONS
2021-2022 Budget
FTYR, MSYR, PTYR(B)

Salary Range			
Grade	Department	Position	FLSA Class
	Engineering:		
38		Principal Engineer	Exempt
36		Senior Engineer	Exempt
32		Associate Engineer	Exempt
34		Project Manager	Exempt
	Fleet Maintenance:		
32		Fleet Superintendent	Exempt
G9		Mechanic II	Non-Exempt
G5		Assistant Mechanic	Non-Exempt
	Utilities:		
36		Utilities Superintendent	Exempt
32		Utilities Maintenance Specialist	Exempt
	Compliance:		
30		Compliance Supervisor/Chief Inspector	Exempt
G10		Senior Inspector	Non-Exempt
G9		Inspector II	Non-Exempt
	Pipeline:		
31		Collection/Distribution Supervisor	Exempt
G11		Collection/Distribution Operator III Assistant Supervisor	Non-Exempt
G10		Collection/Distribution Operator III	Non-Exempt
G9		Collection/Distribution Operator II	Non-Exempt
G8		Collection/Distribution Operator I	Non-Exempt
	Water/Wastewater:		
31		Water/Wastewater Supervisor	Exempt
31		Chief Chemist	Exempt
G11		Assistant Water/Wastewater Operator III Supervisor WW Lead	Non-Exempt
G11		Lead WW Supervisor Water	Non-Exempt
G11		SCADA/Sr. Electrician	Non-Exempt
G10		Water/Wastewater Operator III	Non-Exempt
G9		Laboratory Analyst II	Non-Exempt
G9		Water/Wastewater Operator II	Non-Exempt
G9		Electrician/Instrumentation Technician I	Non-Exempt
G8		Water/Wastewater Operator I	Non-Exempt
G6		Public Works Building Maintenance	Non-Exempt
	Community Services:		
	Golf:		
38		Director of Golf Operations/Community Services	Exempt
33		Grounds Superintendent Golf Courses	Exempt
27		Senior Head Golf Professional	Exempt
24		Assistant Superintendent Championship Golf	Exempt
23		Assistant Superintendent Mountain Course	Exempt
20		District Merchandiser	Exempt
18		Maintenance Crew Foreman	Exempt
10 Mo SM		Head Golf Professional Mountain Course	Exempt

AUTHORIZED POSITIONS
2021-2022 Budget
FTYR, MSYR, PTYR(B)

Salary Range			
Grade	Department	Position	FLSA Class
	Facilities:		
23		Sales & Event Coordinator	Exempt
20		Event Coordinator	Exempt
16		Facility Operations Lead	
	Recreation/Beach:		
32		Superintendent of Parks & Recreation	Exempt
28		Parks Superintendent	Exempt
25		Parks & Recreation Manager - Operations	Exempt
24		Parks and Recreation Center Manager	Exempt
22		Recreation Supervisor - Aquatics	Exempt
22		Recreation Supervisor - Senior Programs	Exempt
22		Recreation Supervisor - Sports & Community Programming	Exempt
22		Recreation Supervisor - Operations & Community Programming	Exempt
20		Parks Supervisor	Exempt
20		Parks and Rec Operations Supervisor	Exempt
18		Senior Parks & Recreation Clerk	Exempt
18		Parks Crew Supervisor	Exempt
18		Parks & Rec Admin. Coordinator - Operations	Non-Exempt
17		Aquatics Maintenance Specialist	Non-Exempt
17		Tennis Court Washer	Non-Exempt
16		Parks & Recreation Clerk II	Non-Exempt
G6		Buildings Maintenance II	Non-Exempt
17		Aquatics Assistant	Non-Exempt
18		Parks & Recreation Admin Specialist	Non-Exempt
	Ski:		
38		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
26		Base Operations Manager	Exempt
24		Assistant Lift Manager	Exempt
24		Assistant Slope Maintenance Manager	Exempt
21		Lift Maintenance Technician	Non-Exempt
19		Lift Technician	Non-Exempt
18		Receptionist/Sr. Administrative Clerk (Ski)	Non-Exempt
8 Mo SM		Director of Skier Services	Exempt
8 Mo SM		Assistant Director of Skier Services	Exempt
7 Mo SM		Ski Patrol Director	Exempt
7 Mo SM		Rental Shop Supervisor	Exempt
5 Mo SM		Assistant Ski Patrol Director	Exempt
	Marketing		
27		Marketing Manager	Exempt
19		Marketing Coordinator	Exempt

AUTHORIZED POSITIONS
2021-2022 Budget
FTYR, MSYR, PTYR(B)

Salary Range Grade	Department	Position	FLSA Class
	Food & Beverage		
25		Executive Chef	Exempt
21		Assistant F&B Manager	Exempt
21		Sous Chef	Exempt
21		Banquet Chef	Non-Exempt
	Revenue Office		
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
16		Revenue Safe Clerk	Non-Exempt
	Building Maintenance:		
29		Buildings Superintendent	Exempt
26		Buildings Assistant Superintendent	Exempt
G6		Buildings Maintenance II	Non-Exempt
G7		Buildings Maintenance III - Electrical	Non-Exempt

<u>Location</u>	<u>Dept</u>	<u>Division</u>	<u>Position</u>	<u>Status</u>	<u>YR or seasonal</u>	<u>Current Rate (hrly or salary)</u>	<u>Notes</u>
Admin	General	Varies	Weekend Boardroom Sprvsr	OC	YR	\$25.00/hr	
Admin	General	IT	IT Generalist	PT	YR	\$17.50/hr	
Admin	General	Varies	Special Projects	T	YR	varies based on project	
Comm Svcs	*Multi	F&B	Snack Bar Attendant	*All	Seasonal	\$10.50 - \$11.00/hr	Stats incl FT, PT & OC; services Golf, Beaches & Ski
Comm Svcs	DP	Ski	Lift Operator/Ticket Checker	*All	Seasonal	\$10.50 - \$13.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Golf	F&B	Grille Host	*All	Seasonal	\$11.50/hr	Status includes: S-FT & S-PT
Comm Svcs	Golf	F&B	Busser	*All	Seasonal	\$11.00 - \$14.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Golf	F&B	Bar Cart Attendant	*All	Seasonal	\$10.50 - \$11.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Assistant Parks & Rec Clerk	*All	YR	\$12.00 - \$20.00/hr	
Comm Svcs	Rec	Beaches	Beach Host	*All	Seasonal	\$11.00-\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Beaches	Lead Beach Host	*All	Seasonal	\$15.00-\$19.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Beaches	Parking & Boat Ramp Attendant	*All	Seasonal	\$11.00 - \$28.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	*Multi	Lead Lifeguard	*All	YR	\$14.50 - \$16.50/hr	Stats incl: FT, PT & OC; services Rec & Beaches
Comm Svcs	Rec	*Multi	Lifeguard	*All	YR	\$13.00 - \$13.50/hr	Stats incl: FT, PT & OC; services Rec & Beaches
Comm Svcs	Rec	Rec	Child Care Leader	*All	YR	\$11.00 - \$13.00/hr	Status includes: FT, PT, LPT & OC
Comm Svcs	Rec	Rec	Fitness Facility Rover	*All	YR	\$11.00 - \$16.00/hr	Status includes: FT, PT, LPT & OC
Comm Svcs	Rec	Rec	Fitness Instructor	*All	YR	\$24.00 - \$33.00/hr	Status includes: FT, PT, LPT & OC
Comm Svcs	Ski	F&B	F&B Cashier	*All	Seasonal	\$10.50 - \$12.00/hr	Status includes: FT, LPT & OC
Comm Svcs	*Multi		Revenue Office Clerk	*Multi	Seasonal	\$12.00 - \$17.00/hr	Possible ACA Benefits; Status includes: S-FT, S-PT
Comm Svcs	Parks	Parks	Maintenance Worker	*Multi	Seasonal	\$11.00 - \$13.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Rec	Personal Trainer	*Multi	YR	Commission Only	Status includes: LPT & OC
Comm Svcs	Rec	Rec	Recreation Leader	*Multi	YR	\$11.00 - \$12.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Senior Child Care Leader	*Multi	YR	\$12.00 - \$13.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Senior Recreation Leader	*Multi	YR	\$13.00 - \$17.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Sports Site Supervisor	*Multi	YR	\$12.50 - \$13.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Swim Coach	*Multi	YR	\$14.00 - \$18.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Rec	Youth Recreation Leader	*Multi	YR	\$10.50 - \$12.00/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Head Tennis & Pickleball Pro	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Instructor	*Multi	Seasonal	\$18.00-\$19.05/hr	Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Coach	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Host	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	Tennis	Tennis & Pickleball Court Washer	*Multi	Seasonal		Status includes: FT, LPT & OC
Comm Svcs	Rec	*Multi	Swim Instructor	*Multi	YR	\$14.00 - \$18.00/hr	Stats incl: FT, PT & OC; services Rec & Beaches
Comm Svcs	Ski	CSC	CSC Guest Services	*Multi	Seasonal	\$12.00 - \$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	CSC	CSC Rental Technician	*Multi	Seasonal	\$12.50 - \$14.25/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	CSC	Jr. CSC Instructor	*Multi	Seasonal	\$10.50/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Mktg	Receptionist/Snow Reporter	*Multi	Seasonal	\$15.00 - \$18.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Parking Attendant	*Multi	Seasonal	\$10.50 - \$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Shuttle/Tram Driver	*Multi	Seasonal	\$15.00-\$19.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Tram Driver	*Multi	Seasonal	\$14.00-\$15.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Base Ops	Maintenance Property Ops	*Multi	Seasonal	\$14.00-\$15.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Rentals	Rental Technician	*Multi	Seasonal	\$13.00 - \$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Rentals	Rental Attendant	*Multi	Seasonal	\$10.50 - \$13.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Rentals	Rental Technician	*Multi	Seasonal	\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Patrol	Dispatcher	*Multi	Seasonal	\$14.00-\$14.50/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Patrol	Ski Patroller	*Multi	Seasonal	\$14.00 - \$16.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	SRC	Ski/Snowboard Instructor	*Multi	Seasonal	\$13.00-\$19.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Revenue	Lead Cashier	*Multi	Seasonal	\$14.00-\$15.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Revenue	Cashier	*Multi	Seasonal	\$13.00-\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Ski	Revenue	Mountain Host	*Multi	Seasonal	\$13.00-\$14.00/hr	Status includes: S-FT & S-PT
Comm Svcs	Rec	Rec	Sr Fitness Instructor	LPT	YR	\$25.00 - \$35.00/hr	
Comm Svcs	Rec	Rec	Sr. Aquacise Instructor	LPT	YR	\$32.00/hr	
Comm Svcs	Chateau	Banquets	Banquet Bartender	OC	YR	\$10.00 / hr	
Comm Svcs	Chateau	Banquets	Banquet Captain	OC	YR	\$10.00 / hr	
Comm Svcs	Chateau	Facilities	Facilities Operations Assistant	OC	YR	\$15.00 - \$16.00 / hr	
Comm Svcs	Facilities	F&B	Banquet Bar Captain	OC	YR	\$10.00 / hr	
Comm Svcs	Facilities	F&B	Banquet Server	OC	YR	\$10.00 / hr	
Comm Svcs	Facilities	F&B	Banquet Cook	OC	YR	\$10.25 - \$17.00/hr	
Comm Svcs	Facilities	F&B	Banquet Dishwasher	OC	YR	\$12.00 - \$14.00/hr	
Comm Svcs	*Multi	*Multi	Hyatt Shop Staff	PT	Seasonal	\$12.00 - \$14.00/hr	Position serves Golf & Ski
Comm Svcs	*Multi	*Multi	Lead Hyatt Shop Staff	PT	Seasonal	\$12.00 - \$16.00/hr	Position serves Golf & Ski
Comm Svcs	Facilities	Chateau	Chateau Receptionist Clerk	PT	YR	\$14.00 - \$16.00/hr	
Comm Svcs	Parks	Parks	Parks Admin Assistant	PT	YR	\$12.00-\$18.00/hr	
Comm Svcs	Rec	Rec	Parks & Recreation Clerk	PT	YR	\$15.00 - \$18.00/hr	
Comm Svcs	*Multi	*Multi	Irrigation Technician	S-FT	Seasonal	\$18.00 - \$20.00/hr	Position serves Parks & Golf
Comm Svcs	*Multi	F&B	Cook	S-FT	Seasonal	\$14.00 - \$19.00/hr	Position serves Ski & Golf

<u>Location</u>	<u>Dept</u>	<u>Division</u>	<u>Position</u>	<u>Status</u>	<u>YR or seasonal</u>	<u>Current Rate (hrly or salary)</u>	<u>Notes</u>
Comm Svcs	*Multi	F&B	Prep Cook	S-FT	Seasonal	\$12.00 - \$18.00/hr	<i>Position serves Ski & Golf</i>
Comm Svcs	*Multi	F&B	On Duty F&B Supervisor	S-FT	Seasonal	\$20.00/hr	<i>Position serves Ski & Golf</i>
Comm Svcs	*Multi	F&B	Bartender	S-FT	Seasonal	\$10.50 - \$14.00/hr	<i>Position serves Ski & Golf</i>
Comm Svcs	DP	Ski	Lead Lift Operator	S-FT	Seasonal	\$10.50/hr	
Comm Svcs	DP	Ski	Lift Maintenance Laborer	S-FT	Seasonal	\$10.50 - \$16.00/hr	
Comm Svcs	DP	Ski	Snowmaker	S-FT	Seasonal	\$15.00-\$17.00/hr	
Comm Svcs	DP	Ski	Snowmaking Crew Leader	S-FT	Seasonal	\$16.00-\$17.00/hr	
Comm Svcs	DP	Ski	Grooming Crew Leader	S-FT	Seasonal	\$16.00-\$19.00/hr	
Comm Svcs	DP	Ski	Senior Groomer	S-FT	Seasonal	\$16.00-\$19.00/hr	
Comm Svcs	Golf	Mtn	Outside Services Supervisor	S-FT	Seasonal	\$11.00 - \$13.00/hr	
Comm Svcs	Golf	Mtn	Merchandise Sales Staff	S-FT	Seasonal	\$11.25 - \$12.00/hr	
Comm Svcs	Golf	Champ	Teaching Professional	S-FT	Seasonal	\$10.50 - \$14.00/hr	
Comm Svcs	Golf	F&B	Dishwasher	S-FT	Seasonal	\$14.00 - \$15.00/hr	
Comm Svcs	Golf	F&B	Server	S-FT	Seasonal	\$10.50 - \$11.00/hr	
Comm Svcs	Golf	*Multi	Outside Services	S-FT	Seasonal	\$10.50 - \$10.75/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Golf Shop Staff	S-FT	Seasonal	\$11.00 - \$12.50/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Lead Golf Shop Staff	S-FT	Seasonal	\$13.00 - \$16.00/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Starter/Ranger	S-FT	Seasonal	\$11.00 - \$12.00/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Golf	*Multi	Maintenance Grounds Worker	S-FT	Seasonal	\$13.00 - \$20.00/hr	<i>Position serves Mtn & Champ</i>
Comm Svcs	Parks	Parks	Senior Maintenance - Parks	S-FT	Seasonal	\$15.50/hr	
Comm Svcs	Ski	CSC	CSC Supervisor	S-FT	Seasonal	\$1,440 - \$1,920/pp	
Comm Svcs	Ski	Base Ops	Base Ops Supervisor	S-FT	Seasonal	\$18.00/hr	
Comm Svcs	Ski	Slopes	Mountain Maint. Worker	S-FT	Seasonal	\$15.00-\$18.00/hr	
Comm Svcs	Ski	Rentals	Assist Rental Shop Manager	S-FT	Seasonal	\$1,440 - \$1,920/pp	
Comm Svcs	Ski	Rentals	Lead Rental Technician	S-FT	Seasonal	\$14.50/hr	
Comm Svcs	Ski	Slopes	Groomer	S-FT	Seasonal	\$15.00-\$17.00/hr	
Comm Svcs	Ski	Slopes	Terrain Park Attendant	S-FT	Seasonal	\$15.00-\$17.00/hr	
Comm Svcs	Ski	Slopes	Winch Cat Operator	S-FT	Seasonal	\$17.00-\$18.50/hr	
Comm Svcs	Ski	Revenue	Ticket Office Supervisor	S-FT	Seasonal	\$15.00/hr	
Comm Svcs	Golf		Horticulturist	S-PT	Seasonal	\$16.00/hr	
Comm Svcs	Rec	Beaches	Assistant Beach Host	S-PT	Seasonal	\$10.50/hr	
Comm Svcs	Ski	CSC	CSC Lead Guest Services	S-PT	Seasonal	\$15.00 - \$16.00/hr	
Public Works	*Multi	*Multi	Sign Maker	PT	YR	\$15.00 - \$20.00/hr	<i>Position serves internal svcs</i>
PW	Utility		Wetlands Hunting Coordinator	OC	YR	\$16.00/hr	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2021

Top of Ranges Increased 3%

from previous year.

Min to Max 40%

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$19.21	\$23.06	\$26.90	\$1,537	\$1,844	\$2,152	\$39,962	\$47,954	\$55,947
17	\$20.17	\$24.21	\$28.24	\$1,614	\$1,937	\$2,259	\$41,960	\$50,352	\$58,744
18	\$21.18	\$25.42	\$29.65	\$1,695	\$2,033	\$2,372	\$44,058	\$52,870	\$61,681
19	\$22.24	\$26.69	\$31.14	\$1,779	\$2,135	\$2,491	\$46,261	\$55,513	\$64,766
20	\$23.35	\$28.02	\$32.69	\$1,868	\$2,242	\$2,616	\$48,574	\$58,289	\$68,004
21	\$24.52	\$29.42	\$34.33	\$1,962	\$2,354	\$2,746	\$51,003	\$61,203	\$71,404
22	\$25.75	\$30.90	\$36.05	\$2,060	\$2,472	\$2,884	\$53,553	\$64,264	\$74,974
23	\$27.03	\$32.44	\$37.85	\$2,163	\$2,595	\$3,028	\$56,231	\$67,477	\$78,723
24	\$28.39	\$34.06	\$39.74	\$2,271	\$2,725	\$3,179	\$59,042	\$70,851	\$82,659
25	\$29.80	\$35.77	\$41.73	\$2,384	\$2,861	\$3,338	\$61,994	\$74,393	\$86,792
26	\$31.30	\$37.55	\$43.81	\$2,504	\$3,004	\$3,505	\$65,094	\$78,113	\$91,132
27	\$32.86	\$39.43	\$46.00	\$2,629	\$3,155	\$3,680	\$68,349	\$82,018	\$95,688
28	\$34.50	\$41.40	\$48.30	\$2,760	\$3,312	\$3,864	\$71,766	\$86,119	\$100,473
29	\$36.23	\$43.47	\$50.72	\$2,898	\$3,478	\$4,058	\$75,354	\$90,425	\$105,496
30	\$38.04	\$45.65	\$53.26	\$3,043	\$3,652	\$4,260	\$79,122	\$94,947	\$110,771
31	\$39.94	\$47.93	\$55.92	\$3,195	\$3,834	\$4,473	\$83,078	\$99,694	\$116,310
32	\$41.94	\$50.33	\$58.71	\$3,355	\$4,026	\$4,697	\$87,232	\$104,679	\$122,125
33	\$44.04	\$52.84	\$61.65	\$3,523	\$4,227	\$4,932	\$91,594	\$109,913	\$128,231
34	\$46.24	\$55.48	\$64.73	\$3,699	\$4,439	\$5,179	\$96,174	\$115,408	\$134,643
35	\$48.55	\$58.26	\$67.97	\$3,884	\$4,661	\$5,438	\$100,982	\$121,179	\$141,375
36	\$50.98	\$61.17	\$71.37	\$4,078	\$4,894	\$5,709	\$106,031	\$127,238	\$148,444
37	\$53.53	\$64.23	\$74.94	\$4,282	\$5,138	\$5,995	\$111,333	\$133,599	\$155,866
38	\$56.20	\$67.44	\$78.68	\$4,496	\$5,395	\$6,295	\$116,900	\$140,279	\$163,659
39	\$59.01	\$70.81	\$82.62	\$4,721	\$5,665	\$6,609	\$122,744	\$147,293	\$171,842
40	\$61.96	\$74.35	\$86.75	\$4,957	\$5,948	\$6,940	\$128,882	\$154,658	\$180,434
41	\$65.06	\$78.07	\$91.08	\$5,205	\$6,246	\$7,287	\$135,326	\$162,391	\$189,456
42	\$68.31	\$81.98	\$95.64	\$5,465	\$6,558	\$7,651	\$142,092	\$170,510	\$198,929
43	\$71.73	\$86.08	\$100.42	\$5,738	\$6,886	\$8,034	\$149,197	\$179,036	\$208,875
44	\$75.32	\$90.38	\$105.44	\$6,025	\$7,230	\$8,435	\$156,657	\$187,988	\$219,319
45	\$79.08	\$94.90	\$110.71	\$6,327	\$7,592	\$8,857	\$164,489	\$197,387	\$230,285

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**Union Salary Ranges
Effective July 1, 2021**

Uncertified Scale

*Top of Ranges Increased 3%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$20.50	\$24.60	\$28.70	\$1,640	\$1,968	\$2,296	\$42,646	\$51,175	\$59,705
G4	\$21.55	\$25.86	\$30.17	\$1,724	\$2,069	\$2,414	\$44,824	\$53,788	\$62,753
G5	\$22.62	\$27.15	\$31.67	\$1,810	\$2,172	\$2,534	\$47,057	\$56,469	\$65,880
G6	\$23.41	\$28.09	\$32.77	\$1,872	\$2,247	\$2,621	\$48,685	\$58,422	\$68,159
G7	\$25.98	\$31.18	\$36.37	\$2,078	\$2,494	\$2,910	\$54,040	\$64,848	\$75,657
G8	\$28.48	\$34.17	\$39.87	\$2,278	\$2,734	\$3,189	\$59,230	\$71,076	\$82,922
G9	\$31.07	\$37.28	\$43.49	\$2,485	\$2,982	\$3,480	\$64,621	\$77,545	\$90,469
G10	\$33.59	\$40.31	\$47.03	\$2,687	\$3,225	\$3,762	\$69,875	\$83,849	\$97,824
G11	\$36.14	\$43.36	\$50.59	\$2,891	\$3,469	\$4,047	\$75,166	\$90,199	\$105,232
G12	\$38.70	\$46.44	\$54.18	\$3,096	\$3,715	\$4,334	\$80,497	\$96,596	\$112,695

Note: Each Grade has been set at amount relative to the Position assigned to that Grade.

FY2021-22 CAPITAL BUDGET

- 1) Five Year Capital Improvement Plan Summary**
- 2) FY2021/22 Final Capital Budget with Selected Carry-over**
- 3) FY2021/22 Capital Budget with Projected Carry-over**
- 4) Update Five-Year CIP Project Summary**
 - a. Non-Capitalized Items -Excerpt**
 - b. Rolling Stock - Excerpt**
- 5) FY2020/21 CIP Budget with Carry-over Estimates**



FiveYear Capital Improvement Plan Update Summary

5/26/21

Fund	2022	2023	2024	2025	2026	Total
General Fund	\$ 456,438	\$ 534,000	\$ 265,000	\$ 480,000	\$ 212,000	\$ 1,947,438
Utilities	4,279,000	4,874,500	4,015,500	5,062,320	7,206,700	\$ 25,438,020
Internal Services	-	30,000	12,000	49,200	45,000	\$ 136,200
Community Services	3,870,130	6,299,700	3,796,020	3,553,820	4,445,853	\$ 21,965,523
Beaches	3,520,060	349,000	449,500	283,100	1,757,700	\$ 6,359,360
TOTAL	\$ 12,125,628	\$ 12,087,200	\$ 8,538,020	\$ 9,428,440	\$ 13,667,253	\$ 55,846,541

Fund / Department	2022	2023	2024	2025	2026	Total
General Fund						
Accounting / Information	327,500	404,000	260,000	475,000	207,000	\$ 1,673,500
General	128,938	130,000	5,000	5,000	5,000	\$ 273,938
Sub-Total	\$ 456,438	\$ 534,000	\$ 265,000	\$ 480,000	\$ 212,000	\$ 1,947,438
Utilities						
Public Works Shared	1,125,500	871,000	399,500	877,320	928,700	\$ 4,202,020
Water	580,000	1,656,000	941,000	1,195,000	2,505,000	\$ 6,877,000
Sewer	2,573,500	2,347,500	2,675,000	2,990,000	3,773,000	\$ 14,359,000
Sub-Total	\$ 4,279,000	\$ 4,874,500	\$ 4,015,500	\$ 5,062,320	\$ 7,206,700	\$ 25,438,020
Internal Services						
Fleet	-	30,000	12,000	28,000	-	\$ 70,000
Buildings	-	-	-	21,200	45,000	\$ 66,200
Sub-Total	\$ -	\$ 30,000	\$ 12,000	\$ 49,200	\$ 45,000	\$ 136,200
Community Services						
Championship Golf	476,880	286,700	1,202,900	915,300	1,149,880	\$ 4,031,660
Mountain Golf	638,900	620,500	689,500	890,200	35,000	\$ 2,874,100
Facilities	167,400	138,500	104,000	91,620	27,175	\$ 528,695
Ski	1,329,250	4,425,000	656,900	672,500	2,913,798	\$ 9,997,448
Parks	344,700	395,500	435,000	587,000	121,900	\$ 1,884,100
Tennis	5,000	5,000	33,000	32,500	35,000	\$ 110,500
Recreation Center	908,000	428,500	610,720	364,700	163,100	\$ 2,475,020
Community Services Shared	-	-	64,000	-	-	\$ 64,000
Sub-Total	\$ 3,870,130	\$ 6,299,700	\$ 3,796,020	\$ 3,553,820	\$ 4,445,853	\$ 21,965,523
Beaches	\$ 3,520,060	\$ 349,000	\$ 449,500	\$ 283,100	\$ 1,757,700	\$ 6,359,360
TOTAL	\$ 12,125,628	\$ 12,087,200	\$ 8,538,020	\$ 9,428,440	\$ 13,667,253	\$ 55,846,541

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted Expenditures
			Carry Forward	Tentative Budget					
General Fund:									
District Communication Radios	1213CE1701	10,000	-	10,000					10,000
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	100,000	-	100,000					100,000
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 Building	1099OE1401	32,500	-	32,500					32,500
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438					166,438
Total General Fund		\$ 456,438	\$ 75,000	\$ 531,438	\$ -	\$ -	\$ -	\$ -	\$ 531,438
Utility Fund:									
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000					60,000
Arc Flash Study - Utilities	2097BD2001	-		-					-
Public Works Billing Software Replacement	2097CO2101	10,000		10,000					10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	180,000		180,000					180,000
Water Reservoir Safety and Security Improvements	2097DI1701	-		-					-
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	157,500	-	157,500					157,500
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000					130,000
Utility Shared Projects Total		1,125,500	-	1,125,500	-	-	-	-	1,125,500
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	25,000		25,000					25,000
Removal of Washoe 1 Water Intake Line	2299DI1401X	30,000		30,000					30,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-		-					-
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		2,000,000					2,000,000
Effluent - Pond Lining	2599SS2010	-	1,550,000	1,550,000					1,550,000
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	-		-					-
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
Update Camera Equipment	2599SS2107	60,000	-	60,000					60,000
Sewer Projects Total		2,573,500	1,550,000	4,123,500	-	-	-	-	4,123,500
Total Utility Fund		\$ 4,279,000	\$ 1,550,000	\$ 5,829,000	\$ -	\$ -	\$ -	\$ -	\$ 5,829,000
Championship Golf Course:									
Irrigation Improvements	3141GC1103	11,000	-	11,000					11,000
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	-		-					-
Championship Course Tees	3141GC1803	12,000	-	12,000					12,000

FY2021/22 Capital Improvement Budget - Modified Carryforward - FINAL CIP BUDGET

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted Expenditures
			Carry Forward	Tentative Budget					
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	-		-					-
2016 Bar Cart #724	3142LE1741	-		-					-
2016 Bar Cart #725	3142LE1742	-		-					-
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	-		-					-
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	-		-					-
Total Championship Golf		\$ 476,880	\$ -	\$ 476,880	\$ -	\$ -	\$ -	\$ -	\$ 476,880
Mountain Golf Course:									
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000		8,000					8,000
Mountain Golf Cart Path Replacement	3241LI1903	-		-					-
Mountain Golf Cart Path Replacement	3241LI2001	550,000		550,000					550,000
2016 Bar Cart #726	3242LE1726	-		-					-
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
Total Mountain Golf		\$ 638,900	\$ -	\$ 638,900	\$ -	\$ -	\$ -	\$ -	\$ 638,900
Chateau and Aspen Grove:									
Paint Exterior of Chateau	3350BD1506	47,000		47,000					47,000
Replace Air Walls Chateau	3350BD1704	-		-					-
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
Diamond Peak Ski Resort:									
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-		-					-
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	-		-					-
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

Incline Village General Improvement District

FY2021/22 Capital Improvement Budget - Modified Carryforward - FINAL CIP BUDGET

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22				Carry Over to next year	Budgeted Expenditures
			Carry Forward	Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-		-				-	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000		36,000				36,000	
Arc Flash Study - Ski	3499BD2002	-		-				-	
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000		10,000				10,000	
Total Diamond Peak		\$ 1,329,250	\$ -	\$ 1,329,250	\$ -	\$ -	\$ -	\$ 1,329,250	
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	
Preston Field Retaining Wall Replacement	4378BD1801	-		-				-	
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001	10,000		10,000				10,000	
2015 Ball Field Groomer #706	4378LE1742	-		-				-	
Pavement Maintenance, Village Green Parking	4378LI1303	-		-				-	
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	
Pump Track	4378LI1604	80,000		80,000				80,000	
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				7,500	
Village Green Drainage and Park Improvement Project	4378RS2103	20,000		20,000				20,000	
Total Parks		\$ 344,700	\$ -	\$ 344,700	\$ -	\$ -	\$ -	\$ 344,700	
Tennis:									
Tennis Center Renovation	4588BD1604	-		-				-	
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	-		-				-	
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	800,000		800,000				800,000	
2017 Chevy Compact SUV #751	4899LV1723	32,000		32,000				32,000	
Total Recreation Center		\$ 908,000	\$ -	\$ 908,000	\$ -	\$ -	\$ -	\$ 908,000	
Community Services Administration:									
Arc Flash Study - Community Services	4999BD2001	-		-				-	
Web Site Redesign and Upgrade	4999OE1399	-		-				-	
Total Comm. Services Admin.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Services Fund Total:		\$ 3,870,130	\$ -	\$ 3,870,130	\$ -	\$ -	\$ -	\$ 3,870,130	
Beach Fund:									
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,200		3,350,200				3,350,200	
Pavement Maintenance, Ski Beach	3972BD1301	8,500		8,500				8,500	
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000		55,000				55,000	
Burnt Cedar Dumpster enclosure	3972BD1707	-		-				-	
Beach Access Improvement Project	3972BD2102	45,000		45,000				45,000	

FY2021/22 Capital Improvement Budget - Modified Carryforward - FINAL CIP BUDGET

DESCRIPTION	PROJECT #	New Appropriations	Prior Year Carry Forward	FY 21/22				Carry Over to next year	Budgeted Expenditures
				Tentative Budget	Projects Cancelled	Adjustments	Reallocations		
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	-		-				-	
Replace Playgrounds - Beaches	3972RS1701	7,500		7,500				7,500	
Incline Beach Kitchen	3973FF1204	7,260	-	7,260				7,260	
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800				6,800	
Total Beach Fund		\$ 3,520,260	\$ -	\$ 3,520,260	\$ -	\$ -	\$ -	\$ 3,520,260	
District Total		\$ 12,125,828	\$ 1,625,000	\$ 13,750,828	\$ -	\$ -	\$ -	\$ 13,750,828	
To be expensed:				271,905					

FY2021/22 Capital Improvement Budget - Full Carryover INFO ONLY

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22			Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget	Projects Cancelled	Adjustments		
General Fund:								
District Communication Radios	1213CE1701	10,000	-	10,000				10,000
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	100,000	-	100,000				100,000
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	75,000	-	75,000				75,000
Pavement Maintenance - Administration Building	1099LI1705	5,000	4,300	9,300				9,300
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500				32,500
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438				166,438
Total General Fund		\$ 456,438	\$ 79,300	\$ 535,738	\$ -	\$ -	\$ -	\$ 535,738
Utility Fund:								
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000				60,000
Arc Flash Study - Utilities	2097BD2001	-	7,500	7,500				7,500
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	3,000	183,000				183,000
Water Reservoir Safety and Security Improvements	2097DI1701	-	57,000	57,000				57,000
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	157,500	-	157,500				157,500
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000				130,000
Utility Shared Projects Total		1,125,500	77,500	1,203,000	-	-	-	1,203,000
Water Pumping Station Improvements	2299DI1102	70,000	13,000	83,000				83,000
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	170,000				170,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	22,918	47,918				47,918
Removal of Washoe 1 Water Intake Line	2299DI1401X	30,000	-	30,000				30,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	174,000	174,000				174,000
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000				50,000
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	17,000	297,000				297,000
Water Projects Total		580,000	311,918	891,918	-	-	-	891,918
Effluent Pipeline Project	2524SS1010	2,000,000	250,000	2,250,000				2,250,000
Effluent - Pond Lining	2599SS2010	-	1,550,000	1,550,000				1,550,000
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	-	1,039,750	1,039,750				1,039,750
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	12,440	72,440				72,440
Update Camera Equipment	2599SS2107	60,000	-	60,000				60,000
Sewer Projects Total		2,573,500	2,852,190	5,425,690	-	-	-	5,425,690
Total Utility Fund		\$ 4,279,000	\$ 3,241,608	\$ 7,520,608	\$ -	\$ -	\$ -	\$ 7,520,608

FY2021/22 Capital Improvement Budget - Full Carryover INFO ONLY

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22			Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget	Projects Cancelled	Adjustments		
Championship Golf Course:								
Irrigation Improvements	3141GC1103	11,000	-	11,000				11,000
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	-	33,325	33,325				33,325
Championship Course Tees	3141GC1803	12,000	-	12,000				12,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141U1201	17,500	4,500	22,000				22,000
Cart Path Replacement - Champ Course	3141U1202	55,000	60,000	115,000				115,000
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	378,000	378,000				378,000
'016 Bar Cart #724	3142LE1741	-	17,000	17,000				17,000
'016 Bar Cart #725	3142LE1742	-	17,000	17,000				17,000
'014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000				46,000
'017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000				37,000
'012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500				93,500
'011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400				68,400
'014 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
Large Ball Machine Replacement	3143GC2002	20,000	-	20,000				20,000
Replace Icemaker Championship Golf Course Cart Barn	3144FF1702	10,980	-	10,980				10,980
997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000				51,000
000 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	\$ 623,652	\$ 1,100,532	\$ -	\$ -	\$ -	\$ 1,100,532
Mountain Golf Course:								
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	-	8,000				8,000
Mountain Golf Cart Path Replacement	3241U1903	-	50,000	50,000				50,000
Mountain Golf Cart Path Replacement	3241U2001	550,000	-	550,000				550,000
'016 Bar Cart #726	3242LE1726	-	20,000	20,000				20,000
'015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400				68,400
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242U1204	12,500	4,000	16,500				16,500
Total Mountain Golf		\$ 638,900	\$ 74,000	\$ 712,900	\$ -	\$ -	\$ -	\$ 712,900
Chateau and Aspen Grove:								
Paint Exterior of Chateau	3350BD1506	47,000	-	47,000				47,000
Replace Air Walls Chateau	3350BD1704	-	2,000	2,000				2,000
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	\$ 2,000	\$ 169,400	\$ -	\$ -	\$ -	\$ 169,400
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
Takeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000				75,000
Edgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000				55,000
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750				9,750
002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000				265,000
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000				400,000

FY2021/22 Capital Improvement Budget - Full Carryover INFO ONLY

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget					
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
Hand 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
Drainage Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000	1,000	26,000					26,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	500,000	500,000					500,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000	55,000	91,000					91,000
Truck Flash Study - Ski	3499BD2002	-	1,500	1,500					1,500
Printer Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000					10,000
Total Diamond Peak		\$ 1,329,250	\$ 797,500	\$ 2,126,750	\$ -	\$ -	\$ -	\$ -	\$ 2,126,750

Remarks:

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
Preston Field Retaining Wall Replacement	4378BD1801	-	3,427	3,427					3,427
Driveway 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
Drainage Maintenance, Village Green Parking	4378LI1303	-	3,890	3,890					3,890
Drainage Maintenance, Village Green Parking	4378LI1303	5,000	7,400	12,400					12,400
Drainage Maintenance, Preston Field	4378LI1403	7,500	2,500	10,000					10,000
Drainage Maintenance, Overflow Parking Lot	4378LI1602	5,000	4,900	9,900					9,900
Soccer Field Track	4378LI1604	80,000	-	80,000					80,000
Drainage Maintenance - Incline Park	4378LI1802	7,500	2,550	10,050					10,050
W/GID 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		\$ 344,700	\$ 56,167	\$ 400,867	\$ -	\$ -	\$ -	\$ -	\$ 400,867

Tennis:

Tennis Center Renovation	4588BD1604	-	231,964	231,964					231,964
Drainage Maintenance, Tennis Facility	4588LI1201	5,000	5,000	10,000					10,000
Total Tennis		\$ 5,000	\$ 236,964	\$ 241,964	\$ -	\$ -	\$ -	\$ -	\$ 241,964

Recreation Center:

Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	152,216	152,216					152,216
Drainage 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
Recreation Center Locker Room Improvements	4899FF1202	800,000	5,000	805,000					805,000
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000					32,000
Total Recreation Center		\$ 908,000	\$ 157,216	\$ 1,065,216	\$ -	\$ -	\$ -	\$ -	\$ 1,065,216

FY2021/22 Capital Improvement Budget - Full Carryover INFO ONLY

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	FY 21/22			Carry Over to next year	Budgeted Expenditures
			Carry Forward	FINAL Budget	Projects Cancelled	Adjustments		
Community Services Administration:								
Public Flash Study - Community Services	4999BD2001	-	2,000	2,000				2,000
Web Site Redesign and Upgrade	4999OE1399	-	80,000	80,000				80,000
	Total Comm. Services Admin.	\$ -	\$ 82,000	\$ 82,000	\$ -	\$ -	\$ -	\$ 82,000
Community Services Fund Total:		\$ 3,870,130	\$ 2,029,499	\$ 5,899,629	\$ -	\$ -	\$ -	\$ 5,899,629
Beach Fund:								
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,200	55,000	3,405,200				3,405,200
Pavement Maintenance, Ski Beach	3972BD1301	8,500	4,800	13,300				13,300
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	55,000	110,000				110,000
Burnt Cedar Dumpster enclosure	3972BD1707	-	29,000	29,000				29,000
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	12,300	24,800				24,800
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	\$ 3,520,260	\$ 263,600	\$ 3,783,860	\$ -	\$ -	\$ -	\$ 3,783,860
District Total		\$ 12,125,828	\$ 5,614,007	\$ 17,739,835	\$ -	\$ -	\$ -	\$ 17,739,835



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
General Fund Accounting/Information Systems	1213BD2106	Network Closet Updates (HVAC)	Buildings Superintendent	-	15,000	15,000	-	-	30,000
	1213CE1501	Wireless Controller Upgrade	Director of IT	-	-	-	-	72,000	72,000
	1213CE1701	District Communication Radios	Network Administrator	10,000	-	-	-	-	10,000
	1213CE2101	Power Infrastructure Improvements	Director of IT	57,500	38,000	75,000	-	-	170,500
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	Director of IT	75,000	125,000	95,000	50,000	-	345,000
	1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT	-	-	-	75,000	60,000	135,000
	1213CE2104	Fiber Installation/Replacement	Director of IT	10,000	20,000	-	-	-	30,000
	1213CE2105	Security Cameras	Director of IT	100,000	100,000	-	-	-	200,000
	1213CO1505	Server Storage and Computing Hardware	Director of IT	-	-	-	275,000	-	275,000
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000	375,000
1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	31,000	-	-	-	-	31,000
Total				327,500	404,000	260,000	475,000	207,000	1,673,500
General	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	Buildings Superintendent	-	75,000	-	-	-	75,000
	1099BD1701	Administration Services Building	Engineering Manager	-	50,000	-	-	-	50,000
	1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000
	1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk	32,500	-	-	-	-	32,500
	1315CO1801	Human Resource Management and Payroll Processing Software	Interim Director of Human Resources	91,438	-	-	-	-	91,438
Total				128,938	130,000	5,000	5,000	5,000	273,938
Total General Fund				456,438	534,000	265,000	480,000	212,000	1,947,438
Utilities Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	49,000	-	-	-	49,000
2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000	-	-	-	47,000	
2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent	-	-	-	79,320	-	79,320	
2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	60,000	-	-	-	-	60,000	
2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager	10,000	100,000	100,000	50,000	-	260,000	
2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	180,000	60,000	60,000	60,000	60,000	420,000	
2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	20,000	-	-	-	20,700	40,700	
2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	265,000	-	-	-	-	265,000	
2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	265,000	-	-	-	-	265,000	
2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent	-	-	-	-	176,000	176,000	
2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	36,000	-	-	36,000	
2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	175,000	-	-	-	175,000	
2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	50,000	-	-	-	50,000	
2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	-	-	-	380,000	380,000	
2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	-	190,000	-	190,000	
2097LE1720	Snowplow #300A	Fleet Superintendent	19,000	-	-	-	-	19,000	
2097LE1721	Snowplow #307A	Fleet Superintendent	19,000	-	-	-	-	19,000	
2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	10,000	-	10,000	
2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	-	72,000	-	72,000	
2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	157,500	180,000	12,500	260,000	260,000	870,000	
2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	130,000	90,000	-	-	-	220,000	
2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	-	37,000	-	-	37,000	
2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	-	37,000	-	-	37,000	
2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	-	34,000	-	34,000	
2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	-	-	32,000	-	32,000	
2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	-	32,000	-	32,000	
2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	-	32,000	32,000	
2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	32,000	-	-	-	32,000	
2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	-	58,000	-	58,000	
2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	44,000	-	-	44,000	

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Department	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
Water	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	43,000	-	-	-	43,000
	2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent	-	-	44,000	-	-	44,000
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	45,000	-	-	-	45,000
	2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator	-	-	29,000	-	-	29,000
	Total			1,125,500	871,000	399,500	877,320	928,700	4,202,020
	2299CO2101	SCADA Management Servers/Network - BCDP	Director of IT	-	-	-	70,000	-	70,000
	2299DI1102	Water Pumping Station Improvements	Engineering Manager	70,000	50,000	50,000	50,000	50,000	270,000
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	40,000	20,000	20,000	20,000	140,000
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	60,000	80,000	55,000	85,000	365,000
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	25,000	150,000	1,500,000	1,725,000
	2299DI1401X	Removal of Washoe 1 Water Intake Line	Engineering Manager	30,000	-	-	-	-	30,000
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	320,000	-	-	-	320,000
	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	150,000	250,000	250,000	650,000
	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	-	31,000	-	-	31,000
	2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	50,000	986,000	-	-	-	1,036,000
2299WS1706	Watermain Replacement - Slott Pk Ct	Senior Engineer	280,000	-	-	-	-	280,000	
2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	-	50,000	535,000	-	-	585,000	
2299WS1803	Watermain Replacement - Future	Senior Engineer	-	-	50,000	600,000	600,000	1,250,000	
2299WS1804	R6-1 Tank Road Construction	Senior Engineer	-	125,000	-	-	-	125,000	
Total			580,000	1,656,000	941,000	1,195,000	2,505,000	6,877,000	
Sewer	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	65,000	-	-	65,000
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	-	-	-	198,000	198,000
	2523LE1720	2018 Flail Mower #784	Fleet Superintendent	-	-	15,000	-	-	15,000
	2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	85,000	-	-	85,000
	2524SS1010	Effluent Pipeline Project	Engineering Manager	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	2599BD1105	Roof Replacement Water Resource Recovery Facility	Utility Superintendent	-	-	50,000	275,000	-	325,000
	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	60,000	30,000	-	-	-	90,000
	2599CO2105	SCADA Management Servers/Network - WRRF	Director of IT	-	-	-	-	70,000	70,000
	2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	70,000	50,000	50,000	50,000	200,000	420,000
	2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager	-	-	30,000	85,000	200,000	315,000
	2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	140,000	100,000	175,000	475,000	400,000	1,290,000
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	183,500	100,000	100,000	50,000	50,000	483,500
	2599SS1203	Sewer Main Rehabilitation	Senior Engineer	-	-	-	-	500,000	500,000
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	60,000	55,000	105,000	55,000	55,000	330,000
	2599SS1702	WRRF Biosolids Bins	Utility Superintendent	-	-	-	-	100,000	100,000
2599SS1901	Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	Senior Engineer	-	12,500	-	-	-	12,500	
2599SS2107	Update Camera Equipment	Collection/Distribution Supervisor	60,000	-	-	-	-	60,000	
Total			2,573,500	2,347,500	2,675,000	2,990,000	3,773,000	14,359,000	
Internal Service		Total Utilities	4,279,000	4,874,500	4,015,500	5,062,320	7,206,700	25,438,020	
Fleet	5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent	-	16,000	-	-	-	16,000
	5197CO1501	Fuel Management Program	Fleet Superintendent	-	-	-	28,000	-	28,000
	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent	-	14,000	-	-	-	14,000
	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	12,000	-	-	12,000
	Total			-	30,000	12,000	28,000	-	70,000
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	-	-	16,000	-	16,000
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	-	-	5,200	-	5,200

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	-	-	-	45,000	45,000
	Total			-	-	-	21,200	45,000	66,200
		Total Internal Service		-	30,000	12,000	49,200	45,000	136,200
Community Services									
Championship Golf	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	11,000	15,000	20,000	27,000	-	73,000
	3141GC1202	Championship Course Bunkers	Grounds Superintendent Golf Courses	-	-	130,000	135,000	140,000	405,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	12,000	-	-	-	-	12,000
	3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses	-	-	-	200,000	-	200,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	17,500	65,000	615,000	5,000	5,000	707,500
	3141LI1202	Cart Path Replacement - Champ Course	Senior Engineer	55,000	55,000	55,000	195,000	187,500	547,500
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf/Community Services	-	-	-	-	620,000	620,000
	3142LE1722	2001 Shattertine Aerifier #500	Fleet Superintendent	-	-	8,000	-	-	8,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	10,000	-	-	-	10,000
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent	-	-	-	15,000	-	15,000
	3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent	-	-	-	15,000	-	15,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	22,000	-	-	22,000
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	46,000	-	-	-	-	46,000
	3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	37,000	-	-	-	-	37,000
	3142LE1746	2012 JD 8500 Fairway Mower #670	Fleet Superintendent	93,500	-	-	-	-	93,500
	3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	68,400	-	-	-	-	68,400
	3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	11,300	-	-	11,300
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	11,300	-	-	11,300
	3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	92,000	-	-	-	92,000
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	37,000	-	-	-	-	37,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	11,300	-	-	11,300
	3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses	-	-	34,000	-	-	34,000
	3143GC2002	Range Ball Machine Replacement	Director of Golf/Community Services	20,000	-	-	-	-	20,000
	3144BD2101	Championship Golf Cart Barn Siding Replacement	Engineering Manager	-	-	18,000	144,000	-	162,000
	3144FF1702	Replace Icemaker Championship Golf Course Cart Barn	Buildings Superintendent	10,980	-	-	-	-	10,980
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	-	39,700	-	-	-	39,700
	3153FF2604	Grille Patio Table and Chairs	Sales and Events Coordinator	-	-	-	-	12,380	12,380
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	51,000	-	-	-	-	51,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	28,000	-	28,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	75,000	-	-	75,000
	3197LE1724	2000 Toro Spreader #462	Fleet Superintendent	17,500	-	-	-	-	17,500
	3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent	-	-	-	-	12,000	12,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	41,000	-	-	41,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent	-	-	-	-	14,500	14,500
	3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE1741	2015 Greens Roller #812	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE1747	John Deer 5075E Tractor #697	Fleet Superintendent	-	-	-	-	50,000	50,000
	3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent	-	-	49,000	-	-	49,000
	3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	-	-	-	27,800	-	27,800

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent	-	-	-	-	14,500	14,500
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent	-	-	-	-	34,000	34,000
	3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent	-	-	-	26,000	-	26,000
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	Director of IT	-	10,000	-	-	-	10,000
	Total			476,880	286,700	1,202,900	915,300	1,149,880	4,031,660
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	30,000	30,000	76,000
	3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	-	30,000	10,000	12,000	-	52,000
	3241GC1502	Wash Pad Improvements	Engineering Manager	-	10,000	85,000	-	-	95,000
	3241LI2001	Mountain Golf Cart Path Replacement	Senior Engineer	550,000	550,000	550,000	-	-	1,650,000
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf/Community Services	-	-	-	491,200	-	491,200
	3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent	-	10,000	-	-	-	10,000
	3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	68,400	-	-	-	-	68,400
	3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent	-	-	-	93,000	-	93,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent	-	-	-	45,500	-	45,500
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent	-	-	22,000	-	-	22,000
	3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent	-	-	-	60,000	-	60,000
	3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent	-	-	-	40,000	-	40,000
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	12,500	22,500	27,500	-	80,000
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	31,000	5,000	31,000
	Total			638,900	620,500	689,500	890,200	35,000	2,874,100
Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	-	49,500	68,000	-	-	117,500
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent	-	40,500	-	-	-	40,500
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent	47,000	-	-	-	-	47,000
	3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent	-	-	-	25,620	-	25,620
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	23,000	-	-	-	-	23,000
	3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	-	25,000	-	-	25,000
	3350FF1603	Portable Bars	Sales and Events Coordinator	-	-	-	-	18,375	18,375
	3351BD1501	Aspen Grove - Replace Carpet	Buildings Superintendent	11,000	-	-	-	-	11,000
	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	41,400	10,000	-	-	-	51,400
	3351BD2101	Dumpster enclosure - Village Green/Aspen Grove	Parks Superintendent	45,000	-	-	-	-	45,000
	3352FF1104	Replace Banquet Serviceware	Sales and Events Coordinator	-	-	11,000	66,000	-	77,000
	3352FF1704	Banquet Tables	Sales and Events Coordinator	-	-	-	-	8,800	8,800
	3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	38,500	-	-	-	38,500
	Total			167,400	138,500	104,000	91,620	27,175	528,695
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	-	240,000	-	-	-	240,000
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager	-	49,000	-	-	-	49,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager	-	53,000	-	11,000	-	64,000
	3462CE1902	Diamond Peak Fiber Network to Lifts	Director of IT	-	-	-	-	68,000	68,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	49,000	145,000	-	-	180,000	374,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	75,000	17,000	-	41,000	192,000	325,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	75,000	-	120,000	166,000	416,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	-	20,000	50,000	-	70,000
	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	-	-	19,000	-	-	19,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	165,900	-	-	165,900
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	9,750	-	-	-	10,000	19,750

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3463HE1723	2002 Caterpillar 950G Loader #524	Fleet Superintendent	265,000	-	-	-	-	265,000
	3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent	-	-	415,000	-	-	415,000
	3463HE1728	Replacement of 2011 Grooming Vehicle # 645	Fleet Superintendent	-	-	-	-	-	400,000
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse Improvements	Mountain Operations Manager	400,000	-	-	-	-	400,000
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	65,000	-	65,000
	3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent	-	-	-	-	282,000	282,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,500	17,000	17,000	17,500	17,500	85,500
	3464LE1729	Snowplow #304A	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LV1730	2014 Yamaha ATV #695	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent	-	-	-	-	18,000	18,000
	3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	-	20,000	400,000	420,000
	3464SI1002	Snowmaking Infrastructure Replacement	Mountain Operations Manager	160,000	150,000	-	-	-	310,000
	3467LE1703	Replace Child Ski Center Surface Lift	Ski Resort General Manager	75,000	-	-	-	-	75,000
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	-	-	-	340,000	210,000	550,000
	3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-	40,000	-	-	-	40,000
	3469BD2101	Replace Ski Lodge Facility Equipment	Ski Resort General Manager	115,000	-	-	-	-	115,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	10,000	35,000
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	-	3,600,000	-	-	-	3,600,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	-	22,700	22,700
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	-	22,700	22,700
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	36,000	20,000	20,000	8,000	57,000	141,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	-	-	-	-	155,000	155,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	10,000	-	-	-	-	10,000
	Total			1,329,250	4,425,000	656,900	672,500	2,670,900	9,754,550
Ski Master Plan	3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager	-	-	-	-	242,898	242,898
	Total			-	-	-	-	242,898	242,898
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	-	-	-	14,500	-	14,500
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	53,200	-	-	-	63,400	116,600
	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	-	145,000	105,000	-	-	250,000
	4378BD1701	Dumpster enclosure – Incline Park	Parks Superintendent	-	45,000	-	-	-	45,000
	4378BD1713	Upgrade Lights for I.P. Pathway	Buildings Superintendent	27,000	-	-	-	-	27,000
	4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager	-	-	40,000	390,000	-	430,000
	4378BD2001	Grout Repair Upstairs Parks Office & Tile Replacement	Buildings Superintendent	10,000	-	-	-	-	10,000
	4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent	-	-	-	43,000	-	43,000
	4378LE1720	2013 Surf Rake #684	Fleet Superintendent	-	-	26,500	-	-	26,500
	4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent	-	-	-	17,000	-	17,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	20,000	-	20,000
	4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent	-	-	-	32,000	-	32,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	37,000	-	37,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	-	42,500	41,500	5,000	5,000	94,000
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	32,500	5,000	5,000	12,500	60,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	7,500	27,500	6,000	7,500	6,000	54,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	27,500	5,000	10,000	5,000	52,500

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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	4378LI1604	Pump Track	Senior Engineer	80,000	-	-	-	-	80,000
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	7,500	3,500	6,000	6,000	30,000	53,000
	4378LI2104	IVGID Community Dog Park	Engineering Manager	75,000	-	-	-	-	75,000
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	-	44,500	-	-	-	44,500
	4378LV1735	2005 Pick-up Truck 4x4 (1-Ton) #554	Fleet Superintendent	47,000	-	-	-	-	47,000
	4378RS1501	Replace Playground - Incline Park	Senior Engineer	-	20,000	100,000	-	-	120,000
	4378RS1601	Replace Playgrounds - Preston	Senior Engineer	-	-	100,000	-	-	100,000
	4378RS1601X	Playground Repairs - Preston	Senior Engineer	7,500	7,500	-	-	-	15,000
	4378RS2103	Village Green Drainage and Park Improvement Project	Senior Engineer	20,000	-	-	-	-	20,000
	Total			344,700	395,500	435,000	587,000	121,900	1,884,100
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	-	-	-	-	30,000	30,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	10,000	22,500	5,000	47,500
	4588RS1402	Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation	-	-	23,000	-	-	23,000
	4588RS1501	Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation	-	-	-	10,000	-	10,000
	Total			5,000	5,000	33,000	32,500	35,000	110,500



2022 Capital Improvement Project Summary Report - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total	
Recreation Center	4884BD1702	Replace Bird Netting	Buildings Superintendent	-	-	17,720	-	-	17,720	
	4884BD1804	Chemtrol System for Recreation Center Pool	Buildings Superintendent	-	22,000	-	-	-	22,000	
	4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent	-	-	-	-	35,000	35,000	
	4884LI1102	Recreation Center Parking Lot Reconstruction	Senior Engineer	-	350,000	300,000	300,000	-	950,000	
	4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500	7,500	6,000	36,000	
	4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent	-	-	200,000	-	-	200,000	
	4886LE0001	Fitness Equipment	Recreation Center Manager	53,000	49,000	70,000	57,200	51,300	280,500	
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	15,500	-	15,500	-	-	31,000	
	4899FF1202	Rec Center Locker Room Improvements	Engineering Manager	800,000	-	-	-	-	800,000	
	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	-	-	-	45,800	45,800	
	4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	32,000	-	-	-	-	32,000	
	4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT	-	-	-	-	25,000	25,000	
	Total			908,000	428,500	610,720	364,700	163,100	2,475,020	
	Community Services Shared	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	64,000	-	-	64,000
		Total					64,000			64,000
Total Community Services				3,870,130	6,299,700	3,796,020	3,553,820	4,445,853	21,965,523	
Beaches	3970BD2601	Burnt Cedar Swimming Pool and Site Improvements	Engineering Manager	3,350,000	-	-	-	-	3,350,000	
	3972BD1301	Reconstruct Pavement - Ski Beach	Senior Engineer	-	-	250,000	-	-	250,000	
	3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	8,500	15,000	6,000	6,000	6,000	41,500	
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	55,000	-	220,000	
	3972BD2101	Ski Beach Boat Ramp Improvement Project	Engineering Manager	-	-	-	20,000	715,000	735,000	
	3972BD2102	Beach Access Improvement Project	Engineering Manager	45,000	-	-	-	-	45,000	
	3972FF1704	Beach Furnishings	Parks Superintendent	21,000	-	-	-	-	21,000	
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	54,000	-	54,000	
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	31,500	6,500	6,500	12,500	63,500	
	3972LI1202	Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer	-	-	-	-	835,000	835,000	
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	67,500	12,500	12,500	-	105,000	
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	-	7,500	100,000	100,000	-	207,500	
	3972RS1701X	Playground Repairs - Beaches	Senior Engineer	7,500	7,500	-	-	-	15,000	
	3973FF1204	Incline Beach Kitchen	Food and Beverage Manager	7,260	-	-	-	-	7,260	
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Manager	6,800	-	-	-	-	6,800	
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	-	29,100	-	29,100	
	3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent	-	-	19,500	-	-	19,500	
	3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	-	120,000	-	-	-	120,000	
3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	45,000	-	-	-	45,000		
3999LI1902	Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer	-	-	-	-	189,200	189,200		
Total			3,520,060	349,000	449,500	283,100	1,757,700	6,359,360		
Total			12,125,628	12,087,200	8,538,020	9,428,440	13,667,253	55,846,541		



2022 Capital Improvement Plan - Non-Capitaized Items: Repairs, Maintenance, Studies - 5.26.2021

The following FY2021/22 Capital Budget appropriations have been moved to Operating Expenditures within respective funds and sub-funds

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
General Fund									
Accounting/Information Systems	1213CE1701	District Communication Radios	Network Administrator	10,000	-	-	-	-	10,000
	1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT	-	-	-	75,000	60,000	135,000
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000	375,000
General	1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000
Total General Fund				90,000	80,000	80,000	155,000	140,000	545,000
Utilities									
Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	49,000	-	-	-	49,000
	2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000	-	-	-	47,000
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	180,000	60,000	60,000	60,000	60,000	420,000
	2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	157,500	180,000	12,500	260,000	260,000	870,000
Water	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	40,000	20,000	20,000	20,000	140,000
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	60,000	80,000	55,000	85,000	365,000
	2299DI1401X	Removal of Washoe 1 Water Intake Line	Engineering Manager	30,000	-	-	-	-	30,000
	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	150,000	250,000	250,000	650,000
Sewer	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	60,000	30,000	-	-	-	90,000
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	60,000	55,000	105,000	55,000	55,000	330,000
Total Utilities				612,500	521,000	427,500	700,000	730,000	2,991,000
Community Services									
Championship Golf	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	11,000	15,000	20,000	27,000	-	73,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	12,000	-	-	-	-	12,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	17,500	65,000	615,000	5,000	5,000	707,500
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	30,000	30,000	76,000
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	12,500	22,500	27,500	5,000	80,000
Facilities	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	31,000	-	31,000
	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	-	49,500	68,000	-	-	117,500
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent	-	40,500	-	-	-	40,500
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent	47,000	-	-	-	-	47,000
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	23,000	-	-	-	-	23,000
	3351BD1501	Aspen Grove - Replace Carpet	Buildings Superintendent	11,000	-	-	-	-	11,000
Ski	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	65,000	-	65,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	10,000	35,000
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	36,000	20,000	20,000	8,000	57,000	141,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	-	-	-	-	155,000	155,000
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	-	-	-	14,500	-	14,500
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	53,200	-	-	-	63,400	116,600
	4378BD2001	Grout Repair Upstairs Parks Office & Tile Replacement	Buildings Superintendent	10,000	-	-	-	-	10,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	-	42,500	41,500	5,000	5,000	94,000
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	32,500	5,000	5,000	12,500	60,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	7,500	27,500	6,000	7,500	6,000	54,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	27,500	5,000	10,000	5,000	52,500
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	7,500	3,500	6,000	6,000	30,000	53,000
	4378RS1601X	Playground Repairs - Preston	Senior Engineer	7,500	7,500	-	-	-	15,000
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	-	-	-	-	30,000	30,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	10,000	22,500	5,000	47,500
Recreation Center	4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent	-	-	-	-	35,000	35,000
	4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500	7,500	6,000	36,000
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	15,500	-	15,500	-	-	31,000

2022 Capital Improvement Plan - Non-Capitaized Items: Repairs, Maintenance, Studies - 5.26.2021

The following FY2021/22 Capital Budget appropriations have been moved to Operating Expenditures within respective funds and sub-funds

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
		Total Community Services		326,700	364,000	842,000	271,500	459,900	2,264,100
Beaches	3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	8,500	15,000	6,000	6,000	6,000	41,500
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	31,500	6,500	6,500	12,500	63,500
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	67,500	12,500	12,500	-	105,000
	3972RS1701X	Playground Repairs - Beaches	Senior Engineer	7,500	7,500	-	-	-	15,000
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	-	29,100	-	29,100
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	45,000	-	-	-	45,000
	3972FF1704	Beach Furnishings	Parks Superintendent	21,000	-	-	-	-	21,000
	3972BD2102	Beach Access Improvement Project	Engineering Manager	45,000	-	-	-	-	45,000
		Total Beaches		101,000	166,500	25,000	54,100	18,500	365,100
District-Wide Total				1,130,200	1,131,500	1,374,500	1,180,600	1,348,400	6,165,200



2022 Capital Improvement Project Summary Report - Rolling Stock - 5.26.2021

Department	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
General Fund									
Accounting/Information Systems	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	31,000	-	-	-	31,000
		Total General Fund		-	31,000	-	-	-	31,000
Utilities									
Public Works Shared	2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	20,000	-	-	-	20,700	40,700
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	265,000	-	-	-	-	265,000
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	265,000	-	-	-	-	265,000
	2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent	-	-	-	-	176,000	176,000
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	36,000	-	-	36,000
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	175,000	-	-	-	175,000
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	50,000	-	-	-	50,000
	2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	-	-	-	380,000	380,000
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	-	190,000	-	190,000
	2097LE1720	Snowplow #300A	Fleet Superintendent	19,000	-	-	-	-	19,000
	2097LE1721	Snowplow #307A	Fleet Superintendent	19,000	-	-	-	-	19,000
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	10,000	-	10,000
	2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	-	72,000	-	72,000
	2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	-	37,000	-	-	37,000
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	-	37,000	-	-	37,000
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	-	34,000	-	34,000
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	-	-	32,000	-	32,000
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	-	32,000	-	32,000
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	32,000	32,000	32,000
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	32,000	-	-	-	32,000
	2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	-	58,000	-	58,000
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	44,000	-	-	44,000
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	43,000	-	-	-	43,000
	2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent	-	-	44,000	-	-	44,000
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	45,000	-	-	-	45,000
		Total		588,000	345,000	198,000	428,000	608,700	2,167,700
Water	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	-	31,000	-	-	31,000
		Total		0	0	31,000	0	0	31,000
Sewer	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	65,000	-	-	65,000
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	-	-	-	198,000	198,000
	2523LE1720	2018 Flail Mower #784	Fleet Superintendent	-	-	15,000	-	-	15,000
	2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	85,000	-	-	85,000
		Total		-	-	165,000	-	198,000	363,000
		Total Utilities		588,000	345,000	394,000	428,000	806,700	2,561,700
Internal Service									
Fleet	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	12,000	-	-	12,000
		Total		-	-	12,000	-	-	12,000
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	-	-	16,000	-	16,000
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	-	-	5,200	-	5,200
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	-	-	-	45,000	45,000
		Total		-	-	-	21,200	45,000	66,200
		Total Internal Service		-	-	12,000	21,200	45,000	78,200
Community Services									
Championship Golf	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf/Community Services	-	-	-	-	620,000	620,000
	3142LE1722	2001 Shattertine Aerifier #500	Fleet Superintendent	-	-	8,000	-	-	8,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	10,000	-	-	-	10,000
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent	-	-	-	15,000	-	15,000



2022 Capital Improvement Project Summary Report - Rolling Stock - 5.26.2021

Department	Project Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
		3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent	-	-	-	15,000	-	15,000
		3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	22,000	-	-	22,000
		3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	46,000	-	-	-	-	46,000
		3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	37,000	-	-	-	-	37,000
		3142LE1746	2012 JD 8500 Fairway Mower #670	Fleet Superintendent	93,500	-	-	-	-	93,500
		3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	68,400	-	-	-	-	68,400
		3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	11,300	-	-	11,300
		3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	11,300	-	-	11,300
		3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	92,000	-	-	-	92,000
		3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	17,000	-	-	17,000
		3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	37,000	-	-	-	-	37,000
		3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	51,000	-	-	-	-	51,000
		3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	28,000	-	28,000
		3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	75,000	-	-	75,000
		3197LE1724	2000 Toro Spreader #462	Fleet Superintendent	17,500	-	-	-	-	17,500
		3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent	-	-	-	-	12,000	12,000
		3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	41,000	-	-	41,000
		3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	32,500	-	32,500
		3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent	-	-	-	-	14,500	14,500
		3197LE1735	2017 TORO Procure 864 Aerator #747	Fleet Superintendent	-	-	-	32,500	-	32,500
		3197LE1741	2015 Greens Roller #812	Fleet Superintendent	-	-	-	-	20,000	20,000
		3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent	-	-	-	-	20,000	20,000
		3197LE1747	John Deere 5075E Tractor #697	Fleet Superintendent	-	-	-	-	50,000	50,000
		3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	-	-	-	27,800	-	27,800
		3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	11,300	-	-	11,300
		3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent	-	-	-	-	20,000	20,000
		3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent	-	-	-	-	14,500	14,500
		3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	-	-	-	32,500	-	32,500
		3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent	-	-	-	-	34,000	34,000
		3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent	-	-	-	26,000	-	26,000
Mountain Golf	Total				350,400	102,000	281,900	209,300	805,000	1,748,600
	3241LV1899	Mountain Course 58 Cart Fleet		Director of Golf/Community Services	-	-	-	491,200	-	491,200
	3242LE1720	2018 Toro Force Blower #777		Fleet Superintendent	-	10,000	-	-	-	10,000
	3242LE1721	2015 Carryall Club Car #713		Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1722	2015 Carryall Club Car #714		Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1723	2015 Carryall Club Car #718		Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1724	2015 Carryall Club Car #719		Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1728	2015 Toro 4000D Rough Mower #709		Fleet Superintendent	68,400	-	-	-	-	68,400
	3242LE1729	2015 JD 3235 Fairway Mower #717		Fleet Superintendent	-	-	-	93,000	-	93,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779		Fleet Superintendent	-	-	-	45,500	-	45,500
	3242LE1731	2017 Toro Sand Pro #745		Fleet Superintendent	-	-	22,000	-	-	22,000
	3242LE1732	2018 Toro Tri-Plex Mower #780		Fleet Superintendent	-	-	-	60,000	-	60,000
	3242LE2002	2019 Toro Tri-Plex Mower #795		Fleet Superintendent	-	-	-	40,000	-	40,000
Facilities	Total				68,400	10,000	22,000	789,700	-	890,100
	3352LV1720	Replace 2013 Cargo Truck #690		Fleet Superintendent	-	38,500	-	-	-	38,500
Ski	Total				-	38,500	-	-	-	38,500
	3462LE1720	2016 Polaris Ranger Crew #728		Fleet Superintendent	-	-	19,000	-	-	19,000



2022 Capital Improvement Project Summary Report - Rolling Stock - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	165,900	-	-	165,900
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	9,750	-	-	-	10,000	19,750
	3463HE1723	2002 Caterpillar 950G Loader #524	Fleet Superintendent	265,000	-	-	-	-	265,000
	3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent	-	-	415,000	-	-	415,000
	3463HE1728	Replacement of 2011 Grooming Vehicle # 645	Fleet Superintendent	400,000	-	-	-	-	400,000
	3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent	-	-	-	-	282,000	282,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,500	17,000	17,000	17,500	17,500	85,500
	3464LE1729	Snowplow #304A	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LV1730	2014 Yamaha ATV #695	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent	-	-	-	-	18,000	18,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	-	22,700	22,700
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	-	22,700	22,700
Trucks	Total			729,250	36,000	616,900	17,500	1,187,900	2,587,550
	4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent	-	-	-	43,000	-	43,000
	4378LE1720	2013 Surf Rake #684	Fleet Superintendent	-	-	26,500	-	-	26,500
	4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent	-	-	-	17,000	-	17,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	20,000	-	20,000
	4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent	-	-	-	32,000	-	32,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	37,000	-	37,000
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	-	44,500	-	-	-	44,500
	4378LV1735	2005 Pick-up Truck 4x4 (1-Ton) #554	Fleet Superintendent	47,000	-	-	-	-	47,000
Recreation Center	Total			47,000	44,500	26,500	149,000	-	267,000
	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	-	-	-	45,800	45,800
	4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	32,000	-	-	-	-	32,000
Community Services	Total			32,000	-	-	-	45,800	77,800
Shared	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	64,000	-	-	64,000
Leases	Total	Total Community Services		-	-	64,000	-	-	64,000
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	1,227,050	231,000	1,011,300	1,165,500	2,038,700	5,673,550
	Total			-	-	-	54,000	-	54,000

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

DESCRIPTION	PROJECT #		Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021			Future Year Reservation Fund Balance	FY2020/21 Adjusted Budget	Fiscal Year Expenditures As of 5/13/2021	Variance	Estimated CARRY-FORWARD	Status
			Original Budget	Carry Forward	Current Year Budgeted	Projects Cancelled	Adjustments	Reallocation						
General Fund:														
IT Master Plan - IT Security Devices	1213CE1101	Gove	15,000		15,000				15,000		15,000			
District Wi-Fi Installation Update	1213CE1501	Gove	60,000		40,000				40,000	16,382	23,618		In Progress	
District Communication Radios	1213CE1701	Gutierrez	6,000		5,000				5,000	5,827	1,773		Completed	
District Wide Update to Voice Over Internet Phone System	1213CE1901	Gove	60,000		60,000				60,000	49,955	10,045		In Progress	
IT Infrastructure	1213CO1505	Gove	91,800		91,800			(33,700)	58,100	0	58,100		In Progress	
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	Gove	97,050		97,050				97,050	47,726	49,324		In Progress	
Microsoft Office Licenses	1213CO1803	Gove	9,300		9,300			(9,300)					Re-allocation	
Windows Server Operating System	1213CO1804	Gove	14,000		14,000			43,000		57,000	453		Completed	
Admin Roof Repairs	1099BD1501	Bluhm	12,000		12,000				12,000		12,000			
Pavement Maintenance - Administration Building	1099BJ1705	Engelbrecht	5,000		5,000				5,000	700	4,300	4,300	In Progress	
Human Resources Management and Payroll Processing	1315CO1801	Lewy	300,000	300,000					300,000	218,793	81,207	81,207	In Progress	
Total General Fund			\$ 670,150	\$ 300,000	\$ 350,150	\$ -	\$ -	\$ -	\$ 650,150	\$ 395,931	\$ 254,219	\$ 85,507		
Utility Fund:														
Arc Flash Study - Utilities	2097BD2001	Engineering	60,000		60,000				60,000	24,739	35,261	7,500	In Progress	
Public Works Billing Software Replacement	2097CO2101	Kurashewich	10,000		10,000				10,000		10,000	10,000	Delayed	
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	Engineering	145,000		25,000				25,000	21,724	3,276	3,000	In Progress	
Water Reservoir Safety and Security Improvements	2097DI1701	Engineering	250,000	389,396	200,000		(3,505)		585,891	500,540	85,351	57,000	In Progress	
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	Allen	45,000		45,000				45,000		45,000		In Progress	
2004 9' Western Snow Plow #542A	2097LE1723	Allen							9,000		9,000		In Progress	
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746	Allen							48,000		52,883		Prior Year	
1996 Peterbilt Dump Truck #239	2097HV1754	Allen							75,000		70,608		Prior Year	
Pavement Maintenance, Utility Facilities	2097LV1401	Engineering							22,763		17,900	(17,900)	Prior Year	
Utility Shared Projects			510,000	389,396	340,000		151,258		725,891	697,394	160,988	77,500		
Water Pumping Station Improvements	2299DI1102	Engineering	70,000		70,000				70,000	46,999	23,001	13,000	In Progress	
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	Bendall	55,000		55,000				55,000	22,321	32,679		In Progress	
Water Reservoir Coatings and Site Improvements	2299DI1204	Younghood	85,000		85,000				85,000		85,000	85,000	In Progress	
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	Engineering	25,000		25,000				25,000	2,082	22,918	22,918	In Progress	
Watermain Replacement - Maris Peak Road vicinity	2299WS1704	Engineering	990,000		990,000		(353,910)		636,090	588,790	47,300		Completed	
Watermain Replacement - Slott Pk Ct	2299WS1706	Engineering					45,000		45,000		17,800	17,800	In Progress	
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	Engineering												
Unallocated Capital Project Funding			200,000	175,000			1,072		176,072	600	175,472	174,000	In Progress	
Water			1,425,000	175,000	1,225,000		1,072	308,810	1,401,072	687,991	404,171	311,918		
Effluent Export Pipeline Project														
Effluent - Pond Lining	2524SS1010	Engineering	2,000,000	11,586,890	2,000,000			(11,586,890)	2,000,000	47,954	1,952,046	1,800,000	Multi-Year	
Building Upgrades Water Resource Recovery Facility	2599BD1105	Lochridge	80,000		80,000				80,000	32,750	47,250		In Progress	
Sewer Pumping Station Improvements	2599DI1104	Younghood	70,000		70,000				70,000	48,263	21,737		In Progress	
Sewer Pumping Station #1 Improvements	2599DI1203	Engineering	650,000	390,866	650,000		(616)		1,042,550	1,039,750	4,800	1,039,750	In Progress	
Water Resource Recovery Facility Improvements	2599SS1102	Lochridge	125,000		125,000				125,000	99,732	25,268		Completed	
Wetlands Effluent Disposal Facility Improvements	2299DI1204	Younghood	100,000		16,500				16,500		16,500		In Progress	
Replace & Refine Sewer Mains, Manholes, and Appurtenances	2599SS1203	Engineering	80,000		80,000				80,000	49,560	30,440		Ongoing	
WRRF Aeration System Improvements	2599SS1707	Engineering	1,766,500	1,598,524			(161,783)		1,436,741	1,403,221	33,520		Completed	
Sewer			4,871,500	13,576,280	3,021,500		(162,399)		4,848,491	1,681,991	3,132,989	2,852,190,000		
Total Utility Fund			\$ 6,806,500	\$ 14,140,676	\$ 4,586,500	\$ -	\$ (10,069)	\$ -	\$ (11,586,890)	\$ 6,975,454	\$ 3,067,367	\$ 3,698,148	\$ 3,241,608,000	
Internal Service:														
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722	Allen	5,000		5,000				5,000		5,000			
Total Internal Service			\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -		
Championship Golf Course:														
Champ Golf Exterior Ice-maker Replacement	3141FF1804	Bluhm	10,500		10,500				10,500		10,500			
Championship Golf Course Bear Boxes	3141FF1903	Clouthier	6,000		6,000				6,000	175	5,825			
Irrigation Improvements	3141GC1103	Clouthier	15,000	5,000	15,000		943		20,943	6,995	13,948		In Progress	
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	Engineering	700,000		700,000			(121,567)	578,433	545,108	33,325	33,325	In Progress	
Pavement Maintenance of Parking Lots - Chateau Course & Chateau	3141LI1101	Engineering	55,000		55,000				55,000		55,000	4,500	In Progress	
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	Engineering	62,500		62,500				62,500	1,800	60,700	60,000	In Progress / WD	
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	Howard	378,000		378,000				378,000		378,000	378,000	To be carried for	
2006 Carryall Club Car #589	3142LE1737	Allen	13,000		13,000				13,000		13,000			
2006 Carryall Club Car #590	3142LE1738	Allen	13,000		13,000				13,000		13,000			
2006 Carryall Club Car #591	3142LE1739	Allen	13,000		13,000				13,000		13,000			
2016 Bar Cart #724	3142LE1741	Allen	17,000		17,000				17,000		17,000	17,000		
2016 Bar Cart #725	3142LE1742	Allen	17,000		17,000				17,000		17,000	17,000		
Replacement of 2010 John Dere 8500 #641	3142LE1760	Allen		92,000					92,000		92,000	92,000		
Driving Range Nets	3143GC1201	Howard	90,000		90,000				90,000		90,000		In Progress	
2008 Planalair HD50 #616	3197LE1731	Allen	38,000		38,000				38,000	27,000	11,000			
2017 TORO Procore 864 Aerator #747	3197LE1735	Allen	28,000		28,000				28,000	28,596	(596)			
2017 Deen Time Aerator #763	3197LE1752	Allen	27,000		27,000				27,000	27,102	(102)			
Graden Sand Injection Verticutter	3197LE1902	Allen	18,500		18,500				18,500	16,450	2,050			
2017 TORO Procore 864 Aerator #756	3197LE2004	Allen	33,500		33,500				33,500	34,453	(953)			
Maintenance Shop Crane and Equipment Lift	3197ME1710	Allen	30,000	21,827					21,827		21,827	21,827		
Unallocated Capital Project Funding									121,567					
Total Championship Golf Course			\$ 1,565,000	\$ 118,827	\$ 1,535,000	\$ -	\$ 943	\$ -	\$ 1,654,770	\$ 692,179	\$ 841,024	\$ 623,652		
Mountain Golf Course:														
Mountain Course Greens, Tees and Bunkers	3241GC1101	Clouthier	8,000	15,000	8,000		(1,438)		21,564	14,208	7,356		In Progress	
Irrigation Improvements	3241GC1404	Clouthier	43,000		43,000		47		18,047	11,935	7,012		In Progress	
Mountain Course 59 Cart Fleet acquired by lease	3241LV1899	Howard	288,000	113,985					113,985		113,985			
Mountain Golf Cart Path Replacement	3241LV1903	Howard	165,000	166,395					166,395	55,983	110,413	50,000	Multi-Year	
2016 Bar Cart #726	3242LE1726	Allen	20,000		20,000				20,000		20,000	20,000		
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LV1204	Engineering	6,000		6,000				6,000	600	5,400	4,000	In Progress	
Total Mountain Golf Course			\$ 530,000	\$ 313,380	\$ 34,000	\$ -	\$ (1,389)	\$ -	\$ 345,991	\$ 81,825	\$ 264,166	\$ 74,000		
Chateau:														
Resurface Patio Deck - Chateau	3350BD1302	Bluhm	36,000		36,000				36,000	17,300	18,700			
Replace Air Walls Chateau	3350BD1704	Bluhm	55,500		55,500				55,500	2,300	54,200	2,000	In Progress	
Retrolit Chateau Ventilation Ducts	3350BE2301	Honey	7,500		7,500				7,500	6,600	900		Completed	
Caterina Kitchen Equipment	3350FF1204	Vandenburen								(3,288)	3,288		Prior Year	
Total Chateau			\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 22,912	\$ 77,088	\$ 2,000		
Diamond Peak Ski Resort:														
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	Engineering	15,000	25,000	15,000				40,000		40,000	40,000	In Progress	
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	Ryld	55,000		55,000				55,000	34,793	20,207		Complete	
Skiway Ski Lift Maintenance and Improvements	3462HE1702	Ryld	25,000	239,864	25,000		(9,680)		25					

Capital Improvement Projects Report to the Board of Trustees

DESCRIPTION	PROJECT #		Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021			Future Year Reservation Fund Balance	FY2020/21 Adjusted Budget	Fiscal Year Expenditures As of 5/13/2021	Variance	Estimated	
			Original Budget	Carry Forward	Current Year Budgeted	Projects Cancelled	Adjustments	Reallocation					CARRY-FORWARD	Status
Commerce/Middleware Software	3499CE1909	Gove	202,000	202,000					202,000	100,000	102,000	-		Complete
Replace Staff Uniforms	3499CE1205	Bandelin	135,000		135,000				135,000	-	135,000	-		In Progress
iki Master Plan Implementation (Entitlements)	3653BD1501	Engineering	750,000	450,000				(400,000)	50,000	2,760	47,240	-		Delayed
		Total Diamond Peak	\$ 2,144,000	\$ 1,471,864	\$ 1,192,000	\$ -	\$ (1,360)	\$ -	\$ (400,000)	\$ 2,262,504	\$ 413,325	\$ 1,849,180	\$ 797,500	
Parke:														
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	Bluhm	13,940		13,940				13,940	4,730	9,210	-		Delayed
Rosewood Creek Foot Bridges	4378BD1705	Philips	8,000		8,000				8,000	11,088	(3,088)	-		
Preston Field Retaining Wall Replacement	4378BD1801	Engineering	10,000		10,000				10,000	6,573	3,427	-		Multi-Year
008 JD Pro-Gator #624	4378LE1731	Allen	36,000		36,000				36,000	35,170	830	-		
015 Ball Field Groomer #706	4378LE1742	Allen	24,000		24,000				24,000	-	24,000	-		
Maintenance, East & West End Parks	4378L1207	Engineering	7,000		7,000				7,000	3,110	3,890	-		
Maintenance, Village Green Parkina	4378L1303	Engineering	7,500		7,500				7,500	100	7,400	-		In Progress
Maintenance, Preston Field	4378L1403	Engineering	5,000		5,000				5,000	1,000	4,000	-		In Progress
Maintenance, Overflow Parking Lot	4378L1602	Engineering	5,000		5,000				5,000	100	4,900	-		In Progress
ump Track	4378L1604	Engineering	-		-				-	250	(250)	-		
Maintenance - Incline Park	4378L1802	Engineering	3,500		3,500				3,500	950	2,550	-		In Progress
004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	Allen	45,000		45,000				45,000	-	45,000	-		
Replace Playgrounds - Preston	4378RS1601	Engineering	7,500		7,500				7,500	-	7,500	-		
Incline Park Facility Renovations (Net of Grants)	4378L1803	Engineering	-		-				-	86,005	(86,005)	-		Prior Year
003 1-Ton Service Truck #520	4378LV1736	Allen	-		-				-	43,063	(43,063)	-		Prior Year
		Total Parke	\$ 172,440	\$ -	\$ 172,440	\$ -	\$ 43,063	\$ -	\$ -	\$ 215,503	\$ 192,119	\$ 23,384	\$ 56,167	
Tennis:														
Paint All Court Fences and Light Poles	4588BD1602	Bluhm	26,000		26,000				26,000	-	26,000	-		
Tennis Center Renovation	4588BD1604	Engineering	-	996,630	-		CFWD Adj.		996,630	764,666	231,964	-		In Progress
Maintenance, Tennis Facility	4588L1201	Engineering	5,000		5,000				5,000	-	5,000	-		In Progress
Resurface Tennis Courts 8-9-10-11	4588RS1401	Tonkina	17,600		17,600				17,600	-	17,600	-		
		Total Tennis	\$ 48,600	\$ 996,630	\$ 48,600	\$ -	\$ -	\$ -	\$ -	\$ 1,045,230	\$ 764,666	\$ 280,564	\$ 236,964	
Recreation Center:														
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	Haney	170,000		170,000				170,000	17,784	152,216	-		In Progress
Maintenance, Recreation Center Area	4884L11102	Engineering	62,500		62,500				62,500	63,006	(506)	-		Completed 2020
Fitness Equipment	4886LE0001	Bahlman	45,000		45,000				45,000	-	45,000	-		
Recreation Center Locker Room Improvements	4899FF1202	Engineering	60,000		60,000				60,000	53,399	6,601	-		Multi-Year
Recreation Center Elevator Modernization	4899ME2001	Haney	97,500		97,500				97,500	87,681	9,819	-		Completed 2020
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	Gove	20,000		20,000				20,000	-	20,000	-		
Recreation Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	Haney	-		-		24,200		24,200	24,200	-	-		Complete
		Total Recreation Center	\$ 455,000	\$ -	\$ 455,000	\$ -	\$ 24,200	\$ -	\$ -	\$ 479,200	\$ 246,070	\$ 233,130	\$ 157,216	
Community Services Administration:														
Flash Study - Community Services	4999BD2001	Engineering	10,000		10,000				10,000	4,150	5,850	-		In Progress
Web Site Redesign and Upgrade	4999OE1399	Ravmore	80,000		80,000				80,000	-	80,000	-		
		Total Community Services Administration	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	\$ 4,150	\$ 85,850	\$ 2,000	\$ 82,000	
Beach:														
Burnt Cedar Swimming Pool Improvements	3970BD2601	Engineering	225,000		225,000		258,289		483,289	484,841	58,448	-		Multi-Year
Maintenance, Ski Beach	3972BD1301	Engineering	6,000		6,000				6,000	1,200	4,800	-		In Progress
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	Engineering	55,000		55,000				55,000	-	55,000	-		In Progress
Burnt Cedar Dumpster enclosure	3972BD1707	Engineering	35,000		35,000				35,000	5,860	29,140	-		In Progress
Beach Furnishings	3972FF1704	Philips	7,000		7,000				7,000	-	7,000	-		
Maintenance, Incline Beach	3972LU1201	Engineering	6,500		6,500				6,500	1,200	5,300	-		In Progress
Maintenance, Burnt Cedar Beach	3972LU1202	Engineering	12,500		12,500				12,500	200	12,300	-		In Progress / use
Replace Playgrounds - Benches	3972RS1701	Engineering	7,500		7,500				7,500	-	7,500	-		
Incline Beach Facility Replacement	3972LU1302	Engineering	100,000		100,000				100,000	-	100,000	-		Multi-Year
Resurface Burnt Cedar Pool Patio Deck	3999BD1702													
		Total Beach	\$ 454,500	\$ -	\$ 454,500	\$ -	\$ 258,289	\$ -	\$ -	\$ 712,789	\$ 433,301	\$ 279,488	\$ 263,600	
District-wide Total			\$ 13,041,190	\$ 17,341,377	\$ 9,023,190	\$ -	\$ 313,677	\$ -	\$ (11,986,890)	\$ 14,535,591	\$ 6,313,844	\$ 7,891,241	\$ 5,620,214	

APPENDIX

FY2021-22 FINAL BUDGET

FUND SUMMARIES

May 26, 2021

- 1) District-wide Summary
- 2) General Fund
- 3) Utility Fund
- 4) Community Services Fund(s)
- 5) Beach Fund
- 6) Internal Service Funds
- 7) Community Services Capital Fund (History Only)
- 8) Beach Capital Fund (History Only)
- 9) Community Services Debt Fund (History Only)
- 10) Beach Debt Fund (History Only)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,948,610	1,948,610
Consolidated Taxes	1,736,657	1,668,000	1,901,530	1,901,530
Charges for Services	29,502,929	29,853,023	31,848,158	31,853,158
Facility Fees	6,740,884	6,580,990	6,726,590	6,088,940
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	69,700	65,800	65,800
Interfund Services	2,867,876	3,568,285	3,559,537	3,559,537
Central Services Revenue	1,367,400	1,471,440	-	-
Non Operating Income/Leases	116,041	118,130	118,130	118,130
Investment Earnings	885,434	343,650	171,575	171,575
Capital Grants	1,637,399	-	-	80,000
Proceeds from Capital Asset Dispositions	241,498	-	-	-
Funded Capital Resources	-	8,927,332	6,084,097	-
Transfers In	5,831,684	-	3,427,708	386,629
TOTAL SOURCES	52,686,217	54,382,650	55,863,835	46,186,009
USES				
Salaries and Wages	13,289,741	14,051,146	15,073,364	15,073,364
Employee Fringe	4,902,940	5,820,293	6,175,958	6,175,958
Total Personnel Cost	18,192,682	19,871,439	21,249,322	21,249,322
Professional Services	902,836	643,415	654,000	654,000
Services and Supplies	8,581,258	9,030,515	9,253,925	10,384,125
Insurance	644,590	700,020	724,200	724,200
Utilities	2,266,707	2,411,687	2,449,822	2,449,822
Cost of Goods Sold	1,476,211	1,654,938	1,789,355	1,789,355
Central Services Cost	1,367,400	1,471,440	-	-
Defensible Space	195,752	200,000	200,000	200,000
Capital Improvements	7,064,611	15,748,793	13,135,128	12,620,428
Debt Service	1,026,471	1,032,576	1,036,054	1,036,054
Extraordinary	1,359,736	-	100,000	100,000
Transfers Out	5,831,684	-	3,427,708	386,629
TOTAL USES	48,909,937	52,764,823	54,019,513	51,593,934
SOURCES(USES)	3,776,281	1,617,828	1,844,322	(5,407,925)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY 2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Ad Valorem Property Tax	1,706,172	1,770,000	1,948,610	1,948,610
Consolidated Taxes	1,736,657	1,668,000	1,901,530	1,901,530
Charges for Services	952	2,400	2,400	2,400
Intergovernmental - Operating Grants	-	-	-	-
Central Services Revenue	1,367,400	1,471,440	-	-
Investment Earnings	432,643	131,400	65,700	65,700
Funded Capital Resources	-	300,000	376,438	-
TOTAL SOURCES	5,243,824	5,343,240	4,294,678	3,918,240
USES				
Salaries and Wages	1,976,630	2,081,280	2,327,299	2,327,299
Employee Fringe	903,646	1,105,120	1,154,282	1,154,282
Total Personnel Cost	2,880,277	3,186,401	3,481,581	3,481,581
Professional Services	294,601	392,975	400,475	400,475
Services and Supplies	472,959	780,940	1,005,433	1,095,433
Insurance	48,241	53,100	55,000	55,000
Utilities	103,758	106,685	108,000	108,000
Central Services Cost	-	-	(1,546,624)	(1,546,624)
Capital Improvements	279,424	650,150	456,438	441,438
Extraordinary	1,359,736	-	100,000	100,000
Transfers Out	300,000	-	-	-
TOTAL USES	5,738,995	5,170,251	4,060,303	4,135,303
SOURCES(USES)	(495,171)	172,989	234,375	(217,063)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	12,396,967	12,402,440	12,796,676	12,796,676
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	13,069,076	13,069,076
OPERATING EXPENSE				
Salaries and Wages	2,869,748	2,801,780	3,079,621	3,079,621
Employee Fringe	1,281,735	1,449,604	1,644,339	1,644,339
Total Personnel Cost	4,151,482	4,251,383	4,723,960	4,723,960
Professional Services	221,815	182,050	182,050	182,050
Services and Supplies	2,110,209	2,093,257	2,140,076	2,752,576
Insurance	185,410	203,880	211,000	211,000
Utilities	894,515	932,594	933,004	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	447,540	447,540
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	3,367,362	3,485,000	3,682,900	3,682,900
TOTAL OPERATING EXPENSE	11,387,184	11,640,873	12,420,530	13,033,030
NET INCOME (EXPENSE)	1,177,282	1,033,967	648,546	36,046
NON OPERATING INCOME				
Investment Earnings	298,225	148,500	74,000	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
TOTAL NON OPERATING INCOME	279,041	148,500	74,000	74,000
NON OPERATING EXPENSE				
Debt Service 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	1,344,484	1,078,038	633,255	20,755
TRANSFERS				
Transfers In	45,000	-	-	-
Transfers Out	-	-	-	-
TOTAL TRANSFERS	45,000	-	-	-
CHANGE IN NET POSITION	1,389,484	1,078,038	633,255	20,755

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	12,396,967	12,402,440	12,796,676	12,796,676
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	74,000	74,000
Proceeds from Capital Asset Dispositions	(19,184)	-	-	-
Funded Capital Resources	-	3,032,786	520,000	-
Transfers In	45,000	-	-	-
TOTAL SOURCES	12,888,507	15,856,126	13,663,076	13,143,076
USES				
Salaries and Wages	2,869,748	2,801,780	3,079,621	3,079,621
Employee Fringe	1,281,735	1,449,604	1,644,339	1,644,339
Total Personnel Cost	4,151,482	4,251,383	4,723,960	4,723,960
Professional Services	221,815	182,050	182,050	182,050
Services and Supplies	2,110,209	2,093,257	2,140,076	2,752,576
Insurance	185,410	203,880	211,000	211,000
Utilities	894,515	932,594	933,004	933,004
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	353,700	392,709	447,540	447,540
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	1,644,147	7,135,100	4,279,000	5,216,500
Debt Service	635,827	643,134	643,129	643,129
Transfers Out	-	-	-	-
TOTAL USES	10,299,797	15,934,108	13,659,759	15,209,759
SOURCES(USES)	2,588,710	(77,982)	3,317	(2,066,683)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	5,003,461	4,965,219	5,157,799	5,157,799
Interfund Services	167,499	241,400	241,400	241,400
Investment Earnings	4,002	3,000	1,500	1,500
Proceeds from Capital Asset Dispositions	(9,004)	-	-	-
Funded Capital Resources	-	450,000	126,500	-
Transfers In	22,500	-	-	-
TOTAL SOURCES	5,188,457	5,659,619	5,527,199	5,400,699
USES				
Salaries and Wages	1,320,915	1,245,017	1,361,416	1,361,416
Employee Fringe	588,688	650,118	725,891	725,891
Total Personnel Cost	1,909,603	1,895,136	2,087,307	2,087,307
Professional Services	43,630	75,350	87,850	87,850
Services and Supplies	1,067,053	1,074,105	1,108,294	1,432,044
Insurance	101,893	112,020	115,900	115,900
Utilities	444,195	461,346	464,566	464,566
Cost of Goods Sold	4,815	-	-	-
Central Services Cost	173,850	193,355	214,819	214,819
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	828,016	2,286,609	1,142,750	819,000
Debt Service	303,866	307,020	307,019	307,019
Transfers Out	(174,632)	(128,113)	(164,808)	(164,808)
TOTAL USES	4,751,228	6,326,827	5,413,697	5,413,697
SOURCES(USES)	437,229	(667,208)	113,502	(12,998)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	6,926,282	6,946,421	7,166,372	7,166,372
Investment Earnings	294,224	145,500	72,500	72,500
Proceeds from Capital Asset Dispositions	(10,180)	-	-	-
Funded Capital Resources	-	2,582,786	393,500	-
Transfers In	22,500	-	-	-
TOTAL SOURCES	7,232,826	9,674,707	7,632,372	7,238,872
USES				
Salaries and Wages	1,363,014	1,391,062	1,542,836	1,542,836
Employee Fringe	614,060	716,482	828,195	828,195
Total Personnel Cost	1,977,074	2,107,544	2,371,031	2,371,031
Professional Services	178,185	81,700	94,200	94,200
Services and Supplies	895,625	780,335	797,507	1,086,257
Insurance	83,517	91,860	95,100	95,100
Utilities	448,426	468,998	466,188	466,188
Central Services Cost	173,850	193,355	201,393	201,393
Defensible Space	48,938	50,000	50,000	50,000
Capital Improvements	816,131	4,848,491	3,136,250	4,397,500
Debt Service	331,961	336,114	336,110	336,110
Transfers Out	174,632	128,113	164,808	164,808
TOTAL USES	5,128,338	9,086,510	7,712,587	9,262,587
SOURCES(USES)	2,104,488	588,197	(80,215)	(2,023,715)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	326,920	312,000	338,000	338,000
TOTAL SOURCES	<u>326,920</u>	<u>312,000</u>	<u>338,000</u>	<u>338,000</u>
USES				
Salaries and Wages	133,912	111,689	118,268	118,268
Employee Fringe	54,347	53,966	59,287	59,287
Total Personnel Cost	<u>188,259</u>	<u>165,656</u>	<u>177,555</u>	<u>177,555</u>
Services and Supplies	89,886	143,605	153,575	153,575
Utilities	1,703	1,710	1,710	1,710
Central Services Cost	-	-	22,377	22,377
TOTAL USES	<u>279,848</u>	<u>310,971</u>	<u>355,217</u>	<u>355,217</u>
SOURCES(USES)	<u>47,072</u>	<u>1,029</u>	<u>(17,217)</u>	<u>(17,217)</u>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	140,304	178,800	134,505	134,505
Intergovernmental - Operating Grants	-	31,000	31,000	31,000
TOTAL SOURCES	140,304	209,800	165,505	165,505
USES				
Salaries and Wages	51,907	54,011	57,100	57,100
Employee Fringe	24,640	29,037	30,967	30,967
Total Personnel Cost	76,547	83,048	88,067	88,067
Professional Services	-	25,000	-	-
Services and Supplies	57,644	95,212	80,700	80,700
Utilities	192	540	540	540
Central Services Cost	6,000	6,000	8,951	8,951
TOTAL USES	140,383	209,800	178,258	178,258
SOURCES(USES)	(79)	-	(12,753)	(12,753)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	15,485,428	16,616,228	18,156,582	18,161,582
Facility Fees	5,774,067	1,763,645	5,331,950	820,300
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	34,800	34,800
Interfund Services	76,558	98,849	99,911	99,911
TOTAL OPERATING INCOME	21,388,297	18,529,522	23,635,343	19,128,693
OPERATING EXPENSE				
Salaries and Wages	6,314,053	6,857,641	7,313,032	7,313,032
Employee Fringe	1,883,703	2,225,323	2,379,777	2,379,777
Total Personnel Cost	8,197,756	9,082,964	9,692,809	9,692,809
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,685,780	5,012,480
Insurance	367,719	389,760	403,100	403,100
Utilities	1,125,630	1,229,994	1,258,234	1,258,234
Cost of Goods Sold	1,376,274	1,571,338	1,688,855	1,688,855
Central Services Cost	903,200	972,685	980,404	980,404
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	2,938,157	3,188,200	3,415,427	3,415,427
TOTAL OPERATING EXPENSE	20,189,368	21,338,071	22,269,233	22,595,933
NET INCOME (EXPENSE)	1,198,929	(2,808,549)	1,366,110	(3,467,240)
NON OPERATING INCOME				
Non Operating Leases	116,041	118,130	118,130	118,130
Investment Earnings	126,143	52,500	26,250	26,250
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	270,761	-	-	-
TOTAL NON OPERATING INCOME	512,945	170,630	144,380	224,380
NON OPERATING EXPENSE				
Debt Service Interest	-	-	14,715	14,715
TOTAL NON OPERATING EXPENSE	-	-	14,715	14,715
INCOME(EXPENSE) BEFORE TRANSFERS	1,711,874	(2,637,919)	1,495,775	(3,257,575)
TRANSFERS				
Transfers In	241,875	-	3,427,708	386,629
Transfers Out	5,443,385	-	3,427,708	386,629
TOTAL TRANSFERS	(5,201,510)	-	-	-
CHANGE IN NET POSITION	(3,489,636)	(2,637,919)	1,495,775	(3,257,575)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	15,485,428	16,616,228	18,156,582	18,161,582
Facility Fees	5,774,067	1,763,645	5,331,950	820,300
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	52,244	38,700	34,800	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	26,250	26,250
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	270,761	-	-	-
Funded Capital Resources	-	-	852,447	-
Transfers In	241,875	-	3,427,708	386,629
TOTAL SOURCES	22,143,117	18,700,152	28,059,878	19,739,702
USES				
Salaries and Wages	6,314,053	6,857,641	7,313,032	7,313,032
Employee Fringe	1,883,703	2,225,323	2,379,777	2,379,777
Total Personnel Cost	8,197,756	9,082,964	9,692,809	9,692,809
Professional Services	380,719	44,625	44,625	44,625
Services and Supplies	4,802,036	4,758,505	4,685,780	5,012,480
Insurance	367,719	389,760	403,100	403,100
Utilities	1,125,630	1,229,994	1,258,234	1,258,234
Cost of Goods Sold	1,376,274	1,571,338	1,688,855	1,688,855
Central Services Cost	903,200	972,685	980,404	980,404
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	-	-	3,879,630	3,543,430
Debt Service	-	-	386,629	386,629
Transfers Out	5,443,385	-	3,427,708	386,629
TOTAL USES	22,694,596	18,149,871	26,547,773	23,497,194
SOURCES(USES)	(551,479)	550,281	1,512,105	(3,757,492)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	4,037,096	3,391,291	3,334,825	3,334,825
Facility Fees	171,994	32,812	418,353	-
TOTAL OPERATING INCOME	4,209,089	3,424,103	3,753,178	3,334,825
OPERATING EXPENSE				
Salaries and Wages	1,511,829	1,258,610	1,332,115	1,332,115
Employee Fringe	421,675	364,034	392,310	392,310
Total Personnel Cost	1,933,504	1,622,644	1,724,425	1,724,425
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	937,952	978,452
Insurance	68,363	75,180	77,800	77,800
Utilities	244,614	212,370	231,740	231,740
Cost of Goods Sold	913,275	588,087	563,440	563,440
Central Services Cost	236,800	248,707	206,865	206,865
Depreciation	676,015	666,200	736,980	736,980
TOTAL OPERATING EXPENSE	5,198,267	4,383,678	4,487,182	4,527,682
NET INCOME (EXPENSE)	(989,178)	(959,576)	(734,004)	(1,192,857)
NON OPERATING INCOME				
Proceeds from Capital Asset Dispositions	10,330	-	-	-
TOTAL NON OPERATING INCOME	10,330	-	-	-
NON OPERATING EXPENSE				
Debt Service Interest	-	-	6,124	6,124
TOTAL NON OPERATING EXPENSE	-	-	6,124	6,124
INCOME(EXPENSE) BEFORE TRANSFERS	(978,848)	(959,576)	(740,128)	(1,198,981)
TRANSFERS				
Transfers In	-	-	660,039	185,393
Transfers Out	623,201	-	-	-
TOTAL TRANSFERS	(623,201)	-	660,039	185,393
CHANGE IN NET POSITION	(1,602,049)	(959,576)	(80,089)	(1,013,588)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	4,037,096	3,391,291	3,334,825	3,334,825
Facility Fees	171,994	32,812	418,353	-
Proceeds from Capital Asset Dispositions	10,330	-	-	-
Transfers In	-	-	660,039	185,393
TOTAL SOURCES	4,219,420	3,424,103	4,413,217	3,520,218
USES				
Salaries and Wages	1,511,829	1,258,610	1,332,115	1,332,115
Employee Fringe	421,675	364,034	392,310	392,310
Total Personnel Cost	1,933,504	1,622,644	1,724,425	1,724,425
Professional Services	6,010	7,980	7,980	7,980
Services and Supplies	1,119,686	962,511	937,952	978,452
Insurance	68,363	75,180	77,800	77,800
Utilities	244,614	212,370	231,740	231,740
Cost of Goods Sold	913,275	588,087	563,440	563,440
Central Services Cost	236,800	248,707	206,865	206,865
Capital Improvements	(439,872)	-	476,880	436,380
Debt Service	-	-	183,519	183,519
Transfers Out	623,201	-	-	-
TOTAL USES	4,705,582	3,717,478	4,410,601	4,410,601
SOURCES(USES)	(486,162)	(293,376)	2,616	(890,383)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	724,464	818,834	942,821	942,821
Facility Fees	327,607	221,481	254,293	-
TOTAL OPERATING INCOME	1,052,070	1,040,315	1,197,114	942,821
OPERATING EXPENSE				
Salaries and Wages	320,393	409,731	454,601	454,601
Employee Fringe	96,581	117,206	132,328	132,328
Total Personnel Cost	416,974	526,937	586,929	586,929
Professional Services	7,025	4,170	4,170	4,170
Services and Supplies	483,269	349,229	348,594	369,094
Insurance	15,687	17,280	17,900	17,900
Utilities	83,695	91,760	89,300	89,300
Cost of Goods Sold	64,580	89,532	105,100	105,100
Central Services Cost	54,000	62,301	72,390	72,390
Depreciation	156,361	267,500	220,247	220,247
TOTAL OPERATING EXPENSE	1,281,591	1,408,709	1,444,630	1,465,130
NET INCOME (EXPENSE)	(229,521)	(368,394)	(247,516)	(522,309)
NON OPERATING INCOME				
Non Operating Leases	40,256	40,890	40,890	40,890
Proceeds from Capital Asset Dispositions	244,352	-	-	-
TOTAL NON OPERATING INCOME	284,608	40,890	40,890	40,890
NON OPERATING EXPENSE				
Debt Service Interest	-	-	1,874	1,874
TOTAL NON OPERATING EXPENSE	-	-	1,874	1,874
INCOME(EXPENSE) BEFORE TRANSFERS	55,087	(327,504)	(208,500)	(483,293)
TRANSFERS				
Transfers In	-	-	688,900	-
Transfers Out	1,592,962	-	-	-
TOTAL TRANSFERS	(1,592,962)	-	688,900	-
CHANGE IN NET POSITION	(1,537,874)	(327,504)	480,400	(483,293)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	724,464	818,834	942,821	942,821
Facility Fees	327,607	221,481	254,293	-
Non Operating Leases	40,256	40,890	40,890	40,890
Proceeds from Capital Asset Dispositions	244,352	-	-	-
Transfers In	-	-	688,900	-
TOTAL SOURCES	1,336,679	1,081,205	1,926,904	983,711
USES				
Salaries and Wages	320,393	409,731	454,601	454,601
Employee Fringe	96,581	117,206	132,328	132,328
Total Personnel Cost	416,974	526,937	586,929	586,929
Professional Services	7,025	4,170	4,170	4,170
Services and Supplies	483,269	349,229	348,594	369,094
Insurance	15,687	17,280	17,900	17,900
Utilities	83,695	91,760	89,300	89,300
Cost of Goods Sold	64,580	89,532	105,100	105,100
Central Services Cost	54,000	62,301	72,390	72,390
Capital Improvements	-	-	688,900	618,400
Debt Service	-	-	1,874	1,874
Transfers Out	1,592,962	-	-	-
TOTAL USES	2,718,191	1,141,209	1,915,157	1,865,157
SOURCES(USES)	(1,381,513)	(60,004)	11,747	(881,446)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	361,890	1,440,299	1,798,720	1,798,720
Facility Fees	131,043	41,015	-	-
TOTAL OPERATING INCOME	492,932	1,481,314	1,798,720	1,798,720
OPERATING EXPENSE				
Salaries and Wages	83,927	446,134	503,309	503,309
Employee Fringe	32,717	193,412	218,627	218,627
Total Personnel Cost	116,644	639,546	721,936	721,936
Professional Services	1,140	1,170	1,170	1,170
Services and Supplies	329,485	446,503	429,732	510,732
Insurance	10,715	11,820	12,200	12,200
Utilities	34,891	53,930	55,720	55,720
Cost of Goods Sold	-	324,619	429,400	429,400
Central Services Cost	25,500	26,995	97,530	97,530
Depreciation	159,048	187,600	159,100	159,100
TOTAL OPERATING EXPENSE	677,423	1,692,183	1,906,788	1,987,788
NET INCOME (EXPENSE)	(184,491)	(210,870)	(108,068)	(189,068)
NON OPERATING EXPENSE				
Debt Service Interest	-	-	5,847	5,847
TOTAL NON OPERATING EXPENSE	-	-	5,847	5,847
INCOME(EXPENSE) BEFORE TRANSFERS	(184,491)	(210,870)	(113,915)	(194,915)
TRANSFERS				
Transfers In	-	-	342,591	175,191
Transfers Out	246,592	-	-	-
TOTAL TRANSFERS	(246,592)	-	342,591	175,191
CHANGE IN NET POSITION	(431,083)	(210,870)	228,676	(19,724)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	361,890	1,440,299	1,798,720	1,798,720
Facility Fees	131,043	41,015	-	-
Transfers In	-	-	342,591	175,191
TOTAL SOURCES	492,932	1,481,314	2,141,311	1,973,911
USES				
Salaries and Wages	83,927	446,134	503,309	503,309
Employee Fringe	32,717	193,412	218,627	218,627
Total Personnel Cost	116,644	639,546	721,936	721,936
Professional Services	1,140	1,170	1,170	1,170
Services and Supplies	329,485	446,503	429,732	510,732
Insurance	10,715	11,820	12,200	12,200
Utilities	34,891	53,930	55,720	55,720
Cost of Goods Sold	-	324,619	429,400	429,400
Central Services Cost	25,500	26,995	97,530	97,530
Capital Improvements	-	-	167,400	86,400
Debt Service	-	-	175,191	175,191
Transfers Out	246,592	-	-	-
TOTAL USES	764,967	1,504,583	2,090,279	2,090,279
SOURCES(USES)	(272,035)	(23,270)	51,032	(116,368)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	9,781,499	10,148,735	10,958,399	10,958,399
Facility Fees	(1,638,033)	(1,640,400)	(1,566,773)	-
Interfund Services	-	14,985	14,985	14,985
TOTAL OPERATING INCOME	8,143,466	8,523,320	9,406,611	10,973,384
OPERATING EXPENSE				
Salaries and Wages	2,771,784	3,135,849	3,299,155	3,299,155
Employee Fringe	870,179	1,050,665	1,131,813	1,131,813
Total Personnel Cost	3,641,963	4,186,514	4,430,968	4,430,968
Professional Services	69,873	23,700	23,700	23,700
Services and Supplies	1,901,995	2,058,216	1,939,361	2,000,361
Insurance	206,899	212,700	219,800	219,800
Utilities	511,366	627,070	621,260	621,260
Cost of Goods Sold	363,567	529,100	529,100	529,100
Central Services Cost	388,100	438,043	389,595	389,595
Depreciation	1,350,051	1,335,200	1,465,100	1,465,100
TOTAL OPERATING EXPENSE	8,433,815	9,410,542	9,618,884	9,679,884
NET INCOME (EXPENSE)	(290,350)	(887,222)	(212,273)	1,293,500
NON OPERATING INCOME				
Non Operating Leases	75,784	77,240	77,240	77,240
Investment Earnings	49,030	22,500	11,250	11,250
Proceeds from Capital Asset Dispositions	7,329	-	-	-
TOTAL NON OPERATING INCOME	132,144	99,740	88,490	88,490
NON OPERATING EXPENSE				
Debt Service Interest	-	-	653	653
TOTAL NON OPERATING EXPENSE	-	-	653	653
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	(787,482)	(124,436)	1,381,337
TRANSFERS				
Transfers In	-	-	592,486	19,553
Transfers Out	812,243	-	-	-
TOTAL TRANSFERS	(812,243)	-	592,486	19,553
CHANGE IN NET POSITION	(970,449)	(787,482)	468,050	1,400,890

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	9,781,499	10,148,735	10,958,399	10,958,399
Facility Fees	(1,638,033)	(1,640,400)	(1,566,773)	-
Interfund Services	-	14,985	14,985	14,985
Non Operating Leases	75,784	77,240	77,240	77,240
Investment Earnings	49,030	22,500	11,250	11,250
Proceeds from Capital Asset Dispositions	7,329	-	-	-
Funded Capital Resources	-	-	757,447	-
Transfers In	-	-	592,486	19,553
TOTAL SOURCES	8,275,609	8,623,060	10,845,034	11,081,427
USES				
Salaries and Wages	2,771,784	3,135,849	3,299,155	3,299,155
Employee Fringe	870,179	1,050,665	1,131,813	1,131,813
Total Personnel Cost	3,641,963	4,186,514	4,430,968	4,430,968
Professional Services	69,873	23,700	23,700	23,700
Services and Supplies	1,901,995	2,058,216	1,939,361	2,000,361
Insurance	206,899	212,700	219,800	219,800
Utilities	511,366	627,070	621,260	621,260
Cost of Goods Sold	363,567	529,100	529,100	529,100
Central Services Cost	388,100	438,043	389,595	389,595
Capital Improvements	-	-	1,329,250	1,268,250
Debt Service	-	-	19,553	19,553
Transfers Out	812,243	-	-	-
TOTAL USES	7,896,007	8,075,342	9,502,587	9,502,587
SOURCES(USES)	379,603	547,718	1,342,447	1,578,840

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	1,004,900	1,007,900	1,142,154	1,147,154
Facility Fees	1,171,194	1,222,098	1,304,277	-
Intergovernmental - Operating Grants	17,000	17,000	17,000	17,000
TOTAL OPERATING INCOME	<u>2,193,094</u>	<u>2,246,998</u>	<u>2,463,431</u>	<u>1,164,154</u>
OPERATING EXPENSE				
Salaries and Wages	1,054,806	1,037,021	1,069,121	1,069,121
Employee Fringe	323,816	327,605	327,197	327,197
Total Personnel Cost	<u>1,378,621</u>	<u>1,364,626</u>	<u>1,396,318</u>	<u>1,396,318</u>
Professional Services	5,700	5,850	5,850	5,850
Services and Supplies	525,703	502,086	589,845	612,845
Insurance	50,793	55,920	57,900	57,900
Utilities	131,312	132,640	145,640	145,640
Cost of Goods Sold	24,574	33,400	51,380	51,380
Central Services Cost	124,000	117,633	130,539	130,539
Depreciation	300,840	353,700	310,600	310,600
TOTAL OPERATING EXPENSE	<u>2,541,543</u>	<u>2,565,855</u>	<u>2,688,072</u>	<u>2,711,072</u>
NET INCOME (EXPENSE)	<u>(348,449)</u>	<u>(318,857)</u>	<u>(224,641)</u>	<u>(1,546,918)</u>
NON OPERATING EXPENSE				
Debt Service Interest	-	-	74	74
TOTAL NON OPERATING EXPENSE	<u>-</u>	<u>-</u>	<u>74</u>	<u>74</u>
INCOME(EXPENSE) BEFORE TRANSFERS	<u>(348,449)</u>	<u>(318,857)</u>	<u>(224,715)</u>	<u>(1,546,992)</u>
TRANSFERS				
Transfers In	-	-	830,229	2,229
Transfers Out	247,041	-	-	-
TOTAL TRANSFERS	<u>(247,041)</u>	<u>-</u>	<u>830,229</u>	<u>2,229</u>
CHANGE IN NET POSITION	<u>(595,490)</u>	<u>(318,857)</u>	<u>605,514</u>	<u>(1,544,763)</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	1,004,900	1,007,900	1,142,154	1,147,154
Facility Fees	1,171,194	1,222,098	1,304,277	-
Intergovernmental - Operating Grants	17,000	17,000	17,000	17,000
Transfers In	-	-	830,229	2,229
TOTAL SOURCES	2,193,094	2,246,998	3,293,660	1,166,383
USES				
Salaries and Wages	1,054,806	1,037,021	1,069,121	1,069,121
Employee Fringe	323,816	327,605	327,197	327,197
Total Personnel Cost	1,378,621	1,364,626	1,396,318	1,396,318
Professional Services	5,700	5,850	5,850	5,850
Services and Supplies	525,703	502,086	589,845	612,845
Insurance	50,793	55,920	57,900	57,900
Utilities	131,312	132,640	145,640	145,640
Cost of Goods Sold	24,574	33,400	51,380	51,380
Central Services Cost	124,000	117,633	130,539	130,539
Capital Improvements	-	-	908,000	885,000
Debt Service	-	-	2,229	2,229
Transfers Out	247,041	-	-	-
TOTAL USES	2,487,745	2,212,155	3,287,701	3,287,701
SOURCES(USES)	(294,651)	34,843	5,959	(2,121,318)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	(590,712)	(317,830)	(262,000)	(262,000)
Facility Fees	4,766,677	1,041,833	4,175,327	820,300
TOTAL OPERATING INCOME	4,175,965	724,003	3,913,327	558,300
OPERATING EXPENSE				
Salaries and Wages	141,275	147,970	173,588	173,588
Employee Fringe	50,197	61,384	63,879	63,879
Total Personnel Cost	191,472	209,354	237,467	237,467
Professional Services	212,044	-	-	-
Services and Supplies	42,586	76,768	49,418	49,418
Utilities	8,821	7,604	8,604	8,604
Central Services Cost	19,800	22,060	17,956	17,956
Defensible Space	97,876	100,000	100,000	100,000
Depreciation	45,549	46,000	45,500	45,500
TOTAL OPERATING EXPENSE	618,149	461,786	458,945	458,945
NET INCOME (EXPENSE)	3,557,816	262,217	3,454,382	99,355
NON OPERATING INCOME				
Investment Earnings	77,113	30,000	15,000	15,000
Proceeds from Capital Asset Dispositions	8,297	-	-	-
TOTAL NON OPERATING INCOME	85,410	30,000	15,000	15,000
INCOME(EXPENSE) BEFORE TRANSFERS	3,643,226	292,217	3,469,382	114,355
TRANSFERS				
Transfers In	241,875	-	-	-
Transfers Out	(261,502)	-	3,427,708	386,629
TOTAL TRANSFERS	503,377	-	(3,427,708)	(386,629)
CHANGE IN NET POSITION	4,146,603	292,217	41,674	(272,274)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	(590,712)	(317,830)	(262,000)	(262,000)
Facility Fees	4,766,677	1,041,833	4,175,327	820,300
Investment Earnings	77,113	30,000	15,000	15,000
Proceeds from Capital Asset Dispositions	8,297	-	-	-
Funded Capital Resources	-	-	-	-
Transfers In	241,875	-	-	-
TOTAL SOURCES	4,503,250	754,003	3,928,327	573,300
USES				
Salaries and Wages	141,275	147,970	173,588	173,588
Employee Fringe	50,197	61,384	63,879	63,879
Total Personnel Cost	191,472	209,354	237,467	237,467
Professional Services	212,044	-	-	-
Services and Supplies	42,586	76,768	49,418	49,418
Utilities	8,821	7,604	8,604	8,604
Central Services Cost	19,800	22,060	17,956	17,956
Defensible Space	97,876	100,000	100,000	100,000
Capital Improvements	-	-	-	-
Transfers Out	(261,502)	-	3,427,708	386,629
TOTAL USES	311,097	415,786	3,841,153	800,074
SOURCES(USES)	4,192,152	338,217	87,174	(226,774)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	32,505	26,600	60,615	60,615
Facility Fees	728,925	729,978	672,646	-
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	17,800	17,800
Interfund Services	76,558	83,864	84,926	84,926
TOTAL OPERATING INCOME	873,232	874,242	848,087	175,441
OPERATING EXPENSE				
Salaries and Wages	301,629	313,796	365,679	365,679
Employee Fringe	64,421	82,979	89,419	89,419
Total Personnel Cost	366,050	396,775	455,098	455,098
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	314,953	410,653
Insurance	12,060	13,320	13,800	13,800
Utilities	103,249	96,485	96,360	96,360
Central Services Cost	42,300	45,923	51,848	51,848
Depreciation	221,830	280,000	416,200	416,200
TOTAL OPERATING EXPENSE	1,156,175	1,136,535	1,349,429	1,445,129
NET INCOME (EXPENSE)	(282,942)	(262,293)	(501,342)	(1,269,688)
NON OPERATING INCOME				
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	453	-	-	-
TOTAL NON OPERATING INCOME	453	-	-	80,000
NON OPERATING EXPENSE				
Debt Service Interest	-	-	99	99
TOTAL NON OPERATING EXPENSE	-	-	99	99
INCOME(EXPENSE) BEFORE TRANSFERS	(282,490)	(262,293)	(501,441)	(1,189,787)
TRANSFERS				
Transfers In	-	-	307,172	2,972
Transfers Out	1,947,781	-	-	-
TOTAL TRANSFERS	(1,947,781)	-	307,172	2,972
CHANGE IN NET POSITION	(2,230,271)	(262,293)	(194,269)	(1,186,815)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	32,505	26,600	60,615	60,615
Facility Fees	728,925	729,978	672,646	-
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	17,800	17,800
Interfund Services	76,558	83,864	84,926	84,926
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	453	-	-	-
Funded Capital Resources	-	-	95,000	-
Transfers In	-	-	307,172	2,972
TOTAL SOURCES	873,685	874,242	1,250,259	258,413
USES				
Salaries and Wages	301,629	313,796	365,679	365,679
Employee Fringe	64,421	82,979	89,419	89,419
Total Personnel Cost	366,050	396,775	455,098	455,098
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	314,953	410,653
Insurance	12,060	13,320	13,800	13,800
Utilities	103,249	96,485	96,360	96,360
Central Services Cost	42,300	45,923	51,848	51,848
Capital Improvements	-	-	304,200	249,000
Debt Service	-	-	2,972	2,972
Transfers Out	1,947,781	-	-	-
TOTAL USES	2,882,126	856,535	1,240,401	1,280,901
SOURCES(USES)	(2,008,441)	17,707	9,858	(1,022,488)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	133,786	100,400	181,048	181,048
Facility Fees	114,662	114,828	73,827	-
TOTAL OPERATING INCOME	248,449	215,228	254,875	181,048
OPERATING EXPENSE				
Salaries and Wages	128,410	108,530	115,464	115,464
Employee Fringe	24,118	28,038	24,203	24,203
Total Personnel Cost	152,528	136,568	139,667	139,667
Professional Services	570	585	585	585
Services and Supplies	66,982	60,330	75,925	80,925
Insurance	3,202	3,540	3,700	3,700
Utilities	7,682	8,135	9,610	9,610
Cost of Goods Sold	10,278	6,600	10,435	10,435
Central Services Cost	12,700	11,023	13,681	13,681
Depreciation	28,463	52,000	61,700	61,700
TOTAL OPERATING EXPENSE	282,404	278,781	315,302	320,302
NET INCOME (EXPENSE)	(33,956)	(63,553)	(60,427)	(139,254)
NON OPERATING EXPENSE				
Debt Service Interest	-	-	44	44
TOTAL NON OPERATING EXPENSE	-	-	44	44
INCOME(EXPENSE) BEFORE TRANSFERS	(33,956)	(63,553)	(60,471)	(139,298)
TRANSFERS				
Transfers In	-	-	6,291	1,291
Transfers Out	235,067	-	-	-
TOTAL TRANSFERS	(235,067)	-	6,291	1,291
CHANGE IN NET POSITION	(269,023)	(63,553)	(54,180)	(138,007)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	133,786	100,400	181,048	181,048
Facility Fees	114,662	114,828	73,827	-
Transfers In	-	-	6,291	1,291
TOTAL SOURCES	248,449	215,228	261,166	182,339
OPERATING USES				
Salaries and Wages	128,410	108,530	115,464	115,464
Employee Fringe	24,118	28,038	24,203	24,203
Total Personnel Cost	152,528	136,568	139,667	139,667
Professional Services	570	585	585	585
Services and Supplies	66,982	60,330	75,925	80,925
Insurance	3,202	3,540	3,700	3,700
Utilities	7,682	8,135	9,610	9,610
Cost of Goods Sold	10,278	6,600	10,435	10,435
Central Services Cost	12,700	11,023	13,681	13,681
Capital Improvements	-	-	5,000	-
Debt Service	-	-	1,291	1,291
Transfers Out	235,067	-	-	-
TOTAL USES	489,009	226,781	259,893	259,893
SOURCES(USES)	(240,561)	(11,553)	1,273	(77,554)

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	1,619,582	831,955	892,500	892,500
Facility Fees	966,817	658,580	1,394,640	5,268,640
TOTAL OPERATING INCOME	2,586,399	1,490,535	2,287,140	6,161,140
OPERATING EXPENSE				
Salaries and Wages	801,253	810,930	885,579	885,579
Employee Fringe	185,239	221,093	229,705	229,705
Total Personnel Cost	986,492	1,032,023	1,115,284	1,115,284
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	538,716	639,716
Insurance	29,533	37,980	39,300	39,300
Utilities	131,362	130,894	139,064	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,680	118,680
Depreciation	236,889	245,950	249,000	249,000
TOTAL OPERATING EXPENSE	2,028,138	2,152,249	2,318,394	2,419,394
NET INCOME (EXPENSE)	558,261	(661,714)	(31,254)	3,741,746
NON OPERATING INCOME				
Investment Earnings	28,422	11,250	5,625	5,625
TOTAL NON OPERATING INCOME	28,422	11,250	5,625	5,625
NON OPERATING EXPENSE				
Debt Service Interest	-	-	210	210
TOTAL NON OPERATING EXPENSE	-	-	210	210
INCOME(EXPENSE) BEFORE TRANSFERS	586,684	(650,464)	(25,839)	3,747,161
TRANSFERS				
Transfers In	13,125	-	-	-
Transfers Out	88,299	-	-	-
TOTAL TRANSFERS	(75,174)	-	-	-
CHANGE IN NET POSITION	511,510	(650,464)	(25,839)	3,747,161

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	1,619,582	831,955	892,500	892,500
Facility Fees	966,817	658,580	1,394,640	5,268,640
Investment Earnings	28,422	11,250	5,625	5,625
Funded Capital Resources	-	-	4,335,212	-
Transfers In	13,125	-	-	-
TOTAL SOURCES	2,627,946	1,501,785	6,627,977	6,166,765
USES				
Salaries and Wages	801,253	810,930	885,579	885,579
Employee Fringe	185,239	221,093	229,705	229,705
Total Personnel Cost	986,492	1,032,023	1,115,284	1,115,284
Professional Services	5,700	14,765	17,850	17,850
Services and Supplies	432,541	500,991	538,716	639,716
Insurance	29,533	37,980	39,300	39,300
Utilities	131,362	130,894	139,064	139,064
Cost of Goods Sold	95,122	83,600	100,500	100,500
Central Services Cost	110,500	106,046	118,680	118,680
Capital Improvements	-	-	4,520,060	3,419,060
Debt Service	-	-	6,296	6,296
Transfers Out	88,299	-	-	-
TOTAL USES	1,879,548	1,906,299	6,595,750	5,595,750
SOURCES(USES)	748,399	(404,514)	32,227	571,015

**STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
INTERNAL SERVICES FUND**

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	2,623,819	3,228,036	3,218,226	3,218,226
TOTAL OPERATING INCOME	2,623,819	3,228,036	3,218,226	3,218,226
OPERATING EXPENSE				
Salaries and Wages	1,328,058	1,499,515	1,467,833	1,467,833
Employee Fringe	648,617	819,153	767,855	767,855
Total Personnel Cost	1,976,675	2,318,668	2,235,688	2,235,688
Professional Services	-	9,000	9,000	9,000
Services and Supplies	763,514	896,822	883,921	883,921
Insurance	13,687	15,300	15,800	15,800
Utilities	11,442	11,520	11,520	11,520
Cost of Goods Sold	-	-	-	-
Depreciation	12,561	14,300	12,600	12,600
TOTAL OPERATING EXPENSE	2,777,879	3,265,610	3,168,529	3,168,529
NET INCOME (EXPENSE)	(154,060)	(37,574)	49,698	49,698
INCOME(EXPENSE) BEFORE TRANSFERS	(154,060)	(37,574)	49,698	49,698
CHANGE IN NET POSITION	(154,060)	(37,574)	49,698	49,698

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	2,623,819	3,228,036	3,218,226	3,218,226
TOTAL SOURCES	<u>2,623,819</u>	<u>3,228,036</u>	<u>3,218,226</u>	<u>3,218,226</u>
USES				
Salaries and Wages	1,328,058	1,499,515	1,467,833	1,467,833
Employee Fringe	648,617	819,153	767,855	767,855
Total Personnel Cost	<u>1,976,675</u>	<u>2,318,668</u>	<u>2,235,688</u>	<u>2,235,688</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	763,514	896,822	883,921	883,921
Insurance	13,687	15,300	15,800	15,800
Utilities	11,442	11,520	11,520	11,520
Cost of Goods Sold	-	-	-	-
Capital Improvements	-	5,000	-	-
TOTAL USES	<u>2,765,318</u>	<u>3,256,310</u>	<u>3,155,929</u>	<u>3,155,929</u>
SOURCES(USES)	<u>(141,498)</u>	<u>(28,274)</u>	<u>62,298</u>	<u>62,298</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	1,111,184	1,238,140	1,244,526	1,244,526
TOTAL OPERATING INCOME	<u>1,111,184</u>	<u>1,238,140</u>	<u>1,244,526</u>	<u>1,244,526</u>
OPERATING EXPENSE				
Salaries and Wages	503,181	556,542	560,523	560,523
Employee Fringe	276,552	316,826	317,959	317,959
Total Personnel Cost	<u>779,733</u>	<u>873,368</u>	<u>878,482</u>	<u>878,482</u>
Services and Supplies	379,712	360,840	358,150	358,150
Insurance	4,727	5,400	5,600	5,600
Utilities	1,721	1,680	1,680	1,680
Cost of Goods Sold	-	-	-	-
Depreciation	9,208	10,800	9,200	9,200
TOTAL OPERATING EXPENSE	<u>1,175,101</u>	<u>1,252,088</u>	<u>1,253,112</u>	<u>1,253,112</u>
NET INCOME (EXPENSE)	<u>(63,917)</u>	<u>(13,948)</u>	<u>(8,586)</u>	<u>(8,586)</u>
INCOME(EXPENSE) BEFORE TRANSFERS	<u>(63,917)</u>	<u>(13,948)</u>	<u>(8,586)</u>	<u>(8,586)</u>
CHANGE IN NET POSITION	<u>(63,917)</u>	<u>(13,948)</u>	<u>(8,586)</u>	<u>(8,586)</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	1,111,184	1,238,140	1,244,526	1,244,526
TOTAL SOURCES	<u>1,111,184</u>	<u>1,238,140</u>	<u>1,244,526</u>	<u>1,244,526</u>
USES				
Salaries and Wages	503,181	556,542	560,523	560,523
Employee Fringe	276,552	316,826	317,959	317,959
Total Personnel Cost	<u>779,733</u>	<u>873,368</u>	<u>878,482</u>	<u>878,482</u>
Services and Supplies	379,712	360,840	358,150	358,150
Insurance	4,727	5,400	5,600	5,600
Utilities	1,721	1,680	1,680	1,680
Cost of Goods Sold	-	-	-	-
TOTAL USES	<u>1,165,893</u>	<u>1,241,288</u>	<u>1,243,912</u>	<u>1,243,912</u>
SOURCES(USES)	<u>(54,709)</u>	<u>(3,148)</u>	<u>614</u>	<u>614</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	639,450	949,500	949,500	949,500
TOTAL OPERATING INCOME	639,450	949,500	949,500	949,500
OPERATING EXPENSE				
Salaries and Wages	420,556	574,400	586,275	586,275
Employee Fringe	179,328	291,850	276,070	276,070
Total Personnel Cost	599,884	866,250	862,345	862,345
Professional Services	-	9,000	9,000	9,000
Services and Supplies	29,777	66,554	56,543	56,543
Insurance	3,693	4,080	4,200	4,200
Utilities	2,529	3,120	3,120	3,120
TOTAL OPERATING EXPENSE	635,883	949,004	935,208	935,208
NET INCOME (EXPENSE)	3,567	496	14,292	14,292
INCOME(EXPENSE) BEFORE TRANSFERS	3,567	496	14,292	14,292
CHANGE IN NET POSITION	3,567	496	14,292	14,292

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	639,450	949,500	949,500	949,500
TOTAL SOURCES	<u>639,450</u>	<u>949,500</u>	<u>949,500</u>	<u>949,500</u>
USES				
Salaries and Wages	420,556	574,400	586,275	586,275
Employee Fringe	179,328	291,850	276,070	276,070
Total Personnel Cost	<u>599,884</u>	<u>866,250</u>	<u>862,345</u>	<u>862,345</u>
Professional Services	-	9,000	9,000	9,000
Services and Supplies	29,777	66,554	56,543	56,543
Insurance	3,693	4,080	4,200	4,200
Utilities	2,529	3,120	3,120	3,120
TOTAL USES	<u>635,883</u>	<u>949,004</u>	<u>935,208</u>	<u>935,208</u>
SOURCES(USES)	<u>3,567</u>	<u>496</u>	<u>14,292</u>	<u>14,292</u>

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Interfund Services	873,186	1,040,396	1,024,200	1,024,200
TOTAL OPERATING INCOME	873,186	1,040,396	1,024,200	1,024,200
OPERATING EXPENSE				
Salaries and Wages	404,322	368,573	321,035	321,035
Employee Fringe	192,736	210,477	173,826	173,826
Total Personnel Cost	597,058	579,050	494,861	494,861
Services and Supplies	354,025	469,428	469,228	469,228
Insurance	5,267	5,820	6,000	6,000
Utilities	7,192	6,720	6,720	6,720
Depreciation	3,353	3,500	3,400	3,400
TOTAL OPERATING EXPENSE	966,895	1,064,518	980,209	980,209
NET INCOME (EXPENSE)	(93,710)	(24,122)	43,991	43,991
INCOME(EXPENSE) BEFORE TRANSFERS	(93,710)	(24,122)	43,991	43,991
CHANGE IN NET POSITION	(93,710)	(24,122)	43,991	43,991

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Interfund Services	873,186	1,040,396	1,024,200	1,024,200
TOTAL SOURCES	873,186	1,040,396	1,024,200	1,024,200
USES				
Salaries and Wages	404,322	368,573	321,035	321,035
Employee Fringe	192,736	210,477	173,826	173,826
Total Personnel Cost	597,058	579,050	494,861	494,861
Services and Supplies	354,025	469,428	469,228	469,228
Insurance	5,267	5,820	6,000	6,000
Utilities	7,192	6,720	6,720	6,720
Capital Improvements	-	5,000	-	-
TOTAL USES	963,542	1,066,018	976,809	976,809
SOURCES(USES)	(90,357)	(25,622)	47,391	47,391

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	533,195	-	-
Capital Grants	1,637,399	-	-	-
Funded Capital Resources	-	5,594,546	-	-
Transfers In	5,059,031	-	-	-
TOTAL SOURCES	6,696,430	6,127,741	-	-
USES				
Capital Improvements	5,059,031	6,245,754	-	-
TOTAL USES	5,059,031	6,245,754	-	-
SOURCES(USES)	1,637,399	(118,013)	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	3,207,672	-	-
Transfers In	82,009	-	-	-
TOTAL SOURCES	<u>82,009</u>	<u>3,207,672</u>	-	-
USES				
Capital Improvements	82,009	1,712,789	-	-
TOTAL USES	<u>82,009</u>	<u>1,712,789</u>	-	-
SOURCES(USES)	<u>-</u>	<u>1,494,883</u>	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	410,150	-	-
Transfers In	5,525,394	-	-	-
TOTAL SOURCES	5,525,394	410,150	-	-
USES				
Debt Service	384,354	383,172	-	-
TOTAL USES	384,354	383,172	-	-
SOURCES(USES)	5,141,040	26,978	-	-

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

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Facility Fees	-	7,748	-	-
Transfers In	6,289	-	-	-
TOTAL SOURCES	<u>6,289</u>	<u>7,748</u>	<u>-</u>	<u>-</u>
USES				
Debt Service	<u>6,289</u>	<u>6,270</u>	<u>-</u>	<u>-</u>
TOTAL USES	<u>6,289</u>	<u>6,270</u>	<u>-</u>	<u>-</u>
SOURCES(USES)	<u>-</u>	<u>1,478</u>	<u>-</u>	<u>-</u>