

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Review, discuss and possibly approve augmentations to the FY2021/22 approved budget to reflect carry-over of available appropriations from the FY2020/21 capital budget to support ongoing capital improvement projects.

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: September 7, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve augmentation of the FY2021/22 approved budget to reflect carry-over of available appropriations from the FY2021/22 budget in support of ongoing capital improvement projects.

II. BACKGROUND

At their meeting of May 26, 2021, the Board of Trustees approved the District's FY2021/22 budget which included Capital Improvement Program appropriations totaling \$14,000,828 funded through \$12,125,828 in new appropriations and \$1,875,000 in net carry-over appropriations from the FY2020/21 capital budget supporting ongoing projects.

This agenda item seeks Board approval to carry-over an additional \$4,111,823 in available, unexpended FY2020/21 capital budget appropriations to augment the FY2021/22 budget for ongoing projects.

In the past, the Board was asked to approve capital program carry-over appropriations in conjunction with the approval of the annual budget, based on estimates of available funding expected to be remaining at the end of the fiscal year for specified projects. Starting with the adoption of the FY2021/22 budget, Board action related to carry-over appropriations has been deferred until early in

the new fiscal year so that carry-over appropriations are based on actual funds available as of June 30, 2021 rather than preliminary estimates.

III. DISCUSSION

Attachment A provides a listing of available FY2020/21 capital budget appropriations recommended for carry-over to the FY2021/22 budget, totaling \$4,111,823 across all funds, listed as "GM Recommended", as follows:

| <u>Fund</u> | <u>Recommended Carry-over Appropriations</u> |
|-----------------------|--|
| 100 General Fund: | (8,053) |
| 200 Utility Fund: | 1,541,387 |
| 320 Golf Fund | 634,151 |
| 330 Facilities | - |
| 340 Ski | 1,244,840 |
| 350 Recreation | 126,075 |
| 360 Comm. Svc. Admin. | 83,000 |
| 370 Tennis | - |
| 380 Parks | 24,000 |
| 390 Beach | 466,423 |
| | <hr/> |
| | \$ 4,111,823 |

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 was identified as appropriately accounted for as operating expenses rather than capital assets to be depreciated. This includes 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 were re-allocated to operating expenditures across applicable funds.

Of the recommended carry-over appropriation proposed for Board approval with this agenda item, a total of \$78,230 are also identified as supporting expenditures that do not meet capitalization criteria and thus will be re-appropriated to expense account codes within the FY2021/22 budget (typically Professional Services and Repairs and Maintenance).

Attachment A -

Recommended augmentations to FY2021/22 Capital Improvement Budget to reflect carryforward appropriations from prior fiscal year

ATTACHMENT A

Incline Village General Improvement District

FY2021/22 Capital Improvement Budget - FY2020/21 Carryforward Recommendations

| DESCRIPTION | PROJECT # | New | | Prior Year | Adopted | 5/26/2021 | 6/30/2021 | GM |
|---|-------------|---------------------|---------------------|---------------|---------------------|------------------------|-----------------------------|---------------------|
| | | Appropriations | Carry Forward | Carry Forward | FY 21/22 | Carry-Forward ESTIMATE | ACTUAL Avail. Carry Forward | |
| General Fund: | | | | | | | | |
| District Communication Radios | 1213CE1701 | 10,000 | - | - | 10,000 | | | |
| Power Infrastructure Improvements | 1213CE2101 | 57,500 | - | - | 57,500 | | | |
| Network Upgrades - Switches, Controllers, WAP | 1213CE2102 | 75,000 | - | - | 75,000 | | | |
| Fiber Installation/Replacement | 1213CE2104 | 10,000 | - | - | 10,000 | | | |
| Security Cameras | 1213CE2105 | 100,000 | - | - | 100,000 | | | |
| District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers | 1213CO1703 | 75,000 | - | - | 75,000 | | | |
| Pavement Maintenance - Administration Building | 1099LI1705 | 5,000 | - | - | 5,000 | 4,300 | 4,300 | 4,300 |
| Admin Printer Copier Replacement - 893 Southwood Administration Building | 1099OE1401 | 32,500 | - | - | 32,500 | | | |
| Human Resource Management and Payroll Processing Software | 1315CO1801 | 91,438 | 75,000 | - | 166,438 | 75,000 | 62,647 | (12,353) |
| Total General Fund | | \$ 456,438 | \$ 75,000 | \$ - | \$ 531,438 | \$ 79,300 | \$ 66,947 | \$ (8,053) |
| Utility Fund: | | | | | | | | |
| Replace Roof Public Works #B | 2097BD1704 | 60,000 | - | - | 60,000 | | | |
| Arc Flash Study - Utilities | 2097BD2001 | - | - | - | - | 7,500 | 15,161 | Close-out |
| Public Works Billing Software Replacement | 2097CO2101 | 10,000 | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| Adjust Utility Facilities in NDOT/Washoe County Right of Way | 2097DI1401 | 180,000 | - | - | 180,000 | 3,000 | 3,000 | 3,000 |
| Water Reservoir Safety and Security Improvements | 2097DI1701 | - | - | - | - | 57,000 | 67,000 | 67,000 |
| Loader Tire Chains | 2097HE1725 | 20,000 | - | - | 20,000 | | | |
| 2002 Caterpillar 950G Loader #523 | 2097HE1729 | 265,000 | - | - | 265,000 | | | |
| 2002 Caterpillar 950G Loader #525 | 2097HE1730 | 265,000 | - | - | 265,000 | | | |
| Snowplow #300A | 2097LE1720 | 19,000 | - | - | 19,000 | | | |
| Snowplow #307A | 2097LE1721 | 19,000 | - | - | 19,000 | | | |
| Pavement Maintenance, Utility Facilities | 2097LI1401 | 157,500 | - | - | 157,500 | | | |
| Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1 | 2097LI1701 | 130,000 | - | - | 130,000 | | | |
| Utility Shared Projects Total | | 1,125,500 | - | - | 1,125,500 | 77,500 | 95,161 | 80,000 |
| Water Projects: | | | | | | | | |
| Water Pumping Station Improvements | 2299DI1102 | 70,000 | - | - | 70,000 | 13,000 | 23,000 | 23,000 |
| Replace Commercial Water Meters, Vaults and Lids | 2299DI1103 | 40,000 | - | - | 40,000 | - | 6,000 | 6,000 |
| Water Reservoir Coatings and Site Improvements | 2299DI1204 | 85,000 | - | - | 85,000 | 85,000 | 85,000 | 85,000 |
| Burnt Cedar Water Disinfection Plant Improvements | 2299DI1401 | 25,000 | - | - | 25,000 | 22,918 | 17,653 | 17,653 |
| Removal of Washoe 1 Water Intake Line | 2299DI1401X | 30,000 | - | - | 30,000 | | | |
| Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades | 2299DI1707 | - | - | - | - | 174,000 | 174,344 | 174,344 |
| Watermain Replacement - Crystal Peak Road | 2299WS1705 | 50,000 | - | - | 50,000 | | | |
| Watermain Replacement - Slott Pk Ct | 2299WS1706 | 280,000 | - | - | 280,000 | 17,000 | 16,425 | 16,425 |
| Water Projects Total | | 580,000 | - | - | 580,000 | 311,918 | 322,422 | 322,422 |
| Sewer Projects: | | | | | | | | |
| Effluent Pipeline Project | 2524SS1010 | 2,000,000 | 250,000 | - | 2,250,000 | 250,000 | 1,889,210 | 89,210 |
| Effluent - Pond Lining | 2599SS2010 | - | 1,550,000 | - | 1,550,000 | 1,550,000 | incl. | |
| Building Upgrades Water Resource Recovery Facility | 2599BD1105 | 60,000 | - | - | 60,000 | | | |
| Sewer Pumping Station Improvements | 2599DI1104 | 70,000 | - | - | 70,000 | | | |
| Sewer Pump Station #1 Improvements | 2599DI1703 | - | - | - | - | 1,039,750 | 1,039,025 | 1,039,025 |
| Water Resource Recovery Facility Improvements | 2599SS1102 | 140,000 | - | - | 140,000 | | | |
| Wetlands Effluent Disposal Facility Improvements | 2599SS1103 | 183,500 | - | - | 183,500 | | | |
| Replace & Reline Sewer Mains, Manholes and Appurtenances | 2599SS1203 | 60,000 | - | - | 60,000 | 12,440 | 10,730 | 10,730 |
| Update Camera Equipment | 2599SS2107 | 60,000 | - | - | 60,000 | | | |
| Sewer Projects Total | | 2,573,500 | 1,800,000 | - | 4,373,500 | 2,852,190 | 2,938,965 | 1,138,965 |
| Total Utility Fund | | \$ 4,279,000 | \$ 1,800,000 | \$ - | \$ 6,079,000 | \$ 3,241,608 | \$ 3,356,548 | \$ 1,541,387 |
| Championship Golf Course: | | | | | | | | |
| Irrigation Improvements | 3141GC1103 | 11,000 | - | - | 11,000 | | | |
| Maintenance Building Drainage, Washpad and Pavement | 3141GC1501 | - | - | - | - | 33,325 | 30,175 | Close-out |
| Championship Course Tees | 3141GC1803 | 12,000 | - | - | 12,000 | | | |
| Pavement Maintenance of Parking Lots - Champ Course & Chateau | 3141LI1201 | 17,500 | - | - | 17,500 | 4,500 | 6,600 | - |
| Cart Path Replacement - Champ Course | 3141LI1202 | 55,000 | - | - | 55,000 | 60,000 | 59,975 | 59,975 |
| Championship Golf Course Electric Cart Fleet and GPS | 3141LV1898 | - | - | - | - | 378,000 | 378,000 | 378,000 |
| 2016 Bar Cart #724 | 3142LE1741 | - | - | - | - | 17,000 | 17,000 | On Hold |
| 2016 Bar Cart #725 | 3142LE1742 | - | - | - | - | 17,000 | 17,000 | On Hold |
| 2014 Toro Tri-Plex Mower 3250D #694 | 3142LE1744 | 46,000 | - | - | 46,000 | | | |
| 2017 Toro 3500D Mower #743 | 3142LE1745 | 37,000 | - | - | 37,000 | | | |
| 2012 JD 8500 Fairway Mower #670 | 3142LE1746 | 93,500 | - | - | 93,500 | | | |
| 2011 Toro Groundsmaster 4000D #650 | 3142LE1747 | 68,400 | - | - | 68,400 | | | |
| 2014 3500D Toro Rotary Mower #693 | 3142LE1759 | 37,000 | - | - | 37,000 | | | |
| Replacement of 2010 John Deere 8500 #641 | 3142LE1760 | - | - | - | - | 92,000 | 92,000 | 92,000 |
| Range Ball Machine Replacement | 3143GC2002 | 20,000 | - | - | 20,000 | | | |
| Replace Ice Maker Championship Golf Course Cart Barn | 3144FF1702 | 10,980 | - | - | 10,980 | | | |
| 1997 1-Ton Dump Truck #419 | 3197HV1749 | 51,000 | - | - | 51,000 | | | |
| 2000 Toro Spreader #462 | 3197LE1724 | 17,500 | - | - | 17,500 | | | |
| Maintenance Shop Crane and Equipment Lift | 3197ME1710 | - | - | - | - | 21,827 | 21,827 | 21,827 |
| Total Championship Golf | | \$ 476,880 | \$ - | \$ - | \$ 476,880 | \$ 623,652 | \$ 622,577 | \$ 551,802 |
| Mountain Golf Course: | | | | | | | | |
| Mountain Course Greens, Tees and Bunkers | 3241GC1101 | 8,000 | - | - | 8,000 | | | |
| Mountain Golf Cart Path Replacement | 3241LI1903 | - | - | - | - | 50,000 | 77,449 | 77,449 |
| Mountain Golf Cart Path Replacement | 3241LI2001 | 550,000 | - | - | 550,000 | | | |
| 2016 Bar Cart #726 | 3242LE1726 | - | - | - | - | 20,000 | 20,000 | On Hold |
| 2015 Toro 4000D Rough Mower #709 | 3242LE1728 | 68,400 | - | - | 68,400 | | | |
| Pavement Maintenance of Parking Lot - Mountain Golf Course | 3242LI1204 | 12,500 | - | - | 12,500 | 4,000 | 4,900 | 4,900 |
| Total Mountain Golf | | \$ 638,900 | \$ - | \$ - | \$ 638,900 | \$ 74,000 | \$ 102,349 | \$ 82,349 |
| Chateau and Aspen Grove: | | | | | | | | |
| Paint Exterior of Chateau | 3350BD1506 | 47,000 | - | - | 47,000 | | | |
| Replace Air Walls Chateau | 3350BD1704 | - | - | - | - | 2,000 | 53,350 | Close-out |
| Replace Carpet in Chateau Grill | 3350BD1803 | 23,000 | - | - | 23,000 | | | |
| Aspen Grove - Replace Carpet | 3351BD1501 | 11,000 | - | - | 11,000 | | | |
| Aspen Grove Outdoor Seating BBQ and Landscaping | 3351BD1703 | 41,400 | - | - | 41,400 | | | |
| Dumpster enclosure - Village Green/Aspen Grove | 3351BD2101 | 45,000 | - | - | 45,000 | | | |
| Total Chateau and Aspen Grove | | \$ 167,400 | \$ - | \$ - | \$ 167,400 | \$ 2,000 | \$ 53,350 | \$ - |

ATTACHMENT A

Incline Village General Improvement District

FY2021/22 Capital Improvement Budget - FY2020/21 Carryforward Recommendations

| DESCRIPTION | PROJECT # | New Appropriations | Prior Year Carry Forward | Adopted FY 21/22 Final Budget | 5/26/2021 | 6/30/2021 | GM Recommended |
|--|------------|----------------------|--------------------------|-------------------------------|------------------------|-----------------------------|---------------------|
| | | | | | Carry-Forward ESTIMATE | ACTUAL Avail. Carry Forward | |
| 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 | - | - | - |
| Lakeview Ski Lift Maintenance and Improvements | 3462HE1702 | 75,000 | - | 75,000 | - | - | - |
| Lodgepole Ski Lift Maintenance and Improvements | 3462HE1711 | 55,000 | - | 55,000 | - | - | - |
| Loader Tire Chains (1-Set) | 3463HE1722 | 9,750 | - | 9,750 | - | - | - |
| 2002 Caterpillar 950G Loader #524 | 3463HE1723 | 265,000 | - | 265,000 | - | - | - |
| Replacement of 2011 Grooming Vehicle # 645 | 3463HE1728 | 400,000 | - | 400,000 | - | - | - |
| Ski Resort Snowmobile Fleet Replacement | 3464LE1601 | 16,500 | - | 16,500 | - | - | - |
| Snowplow #304A | 3464LE1729 | 19,000 | - | 19,000 | - | - | - |
| 2014 Yamaha ATV #695 | 3464LV1730 | 19,000 | - | 19,000 | - | - | - |
| Fan Guns Purchase and Replacement | 3464SI1002 | 160,000 | - | 160,000 | - | - | - |
| Replace Child Ski Center Surface Lift | 3467LE1703 | 75,000 | - | 75,000 | - | - | - |
| Replace Ski Rental Equipment | 3468RE0002 | - | - | - | 200,000 | 535,000 | 514,840 |
| Replace Lodge Facility Electrical Equipment | 3469BD2101 | 115,000 | - | 115,000 | - | - | - |
| Pavement Maintenance, Diamond Peak and Ski Way | 3469LI1105 | 25,000 | - | 25,000 | 1,000 | 3,665 | - |
| Ski Way and Diamond Peak Parking Lot Reconstruction | 3469LI1805 | - | - | - | 500,000 | 500,000 | 500,000 |
| Diamond Peak Facilities Flooring Material Replacement | 3499BD1710 | 36,000 | - | 36,000 | 55,000 | 55,000 | 55,000 |
| Arc Flash Study - Ski | 3499BD2002 | - | - | - | 1,500 | 6,400 | Close-out |
| Replace Staff Uniforms | 3499OE1205 | - | - | - | - | 135,000 | 135,000 |
| Skier Services Administration Printer Copier Replacement | 3499OE1502 | 10,000 | - | 10,000 | - | - | - |
| Total Diamond Peak | | \$ 1,329,250 | \$ - | \$ 1,329,250 | \$ 797,500 | \$ 1,275,065 | \$ 1,244,840 |
| Parks: | | | | | | | |
| Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors | 4378BD1604 | 53,200 | - | 53,200 | - | - | - |
| Upgrade Lights for LP. Pathway | 4378BD1713 | 27,000 | - | 27,000 | - | - | - |
| Preston Field Retaining Wall Replacement | 4378BD1801 | - | - | - | 3,427 | 3,427 | - |
| GROUT Repair Upstairs Parks Office & Tile Replacement | 4378BD2001 | 10,000 | - | 10,000 | - | - | - |
| 2015 Ball Field Groomer #705 | 4378LE1742 | - | - | - | 24,000 | 24,000 | 24,000 |
| Maintenance, East and West End Parks | 4378LI1207 | - | - | - | 3,890 | 3,890 | - |
| Pavement Maintenance, Village Green Parking | 4378LI1303 | 5,000 | - | 5,000 | 7,400 | 7,400 | - |
| Pavement Maintenance, Preston Field | 4378LI1403 | 7,500 | - | 7,500 | 2,500 | 3,370 | - |
| Pavement Maintenance, Overflow Parking Lot | 4378LI1602 | 5,000 | - | 5,000 | 4,900 | 4,900 | - |
| Pump Track | 4378LI1604 | 80,000 | - | 80,000 | - | - | - |
| Pavement Maintenance - Incline Park | 4378LI1802 | 7,500 | - | 7,500 | 2,550 | 2,450 | - |
| IVGID Community Dog Park | 4378LI2104 | 75,000 | - | 75,000 | - | - | - |
| 2005 Pick-up Truck 4x4 (1-Ton) #554 | 4378LV1735 | 47,000 | - | 47,000 | - | - | - |
| Replace Playgrounds - Preston | 4378RS1601 | 7,500 | - | 7,500 | 7,500 | 7,500 | - |
| Village Green Drainage and Park Improvement Project | 4378RS2103 | 20,000 | - | 20,000 | - | - | - |
| Total Parks | | \$ 344,700 | \$ - | \$ 344,700 | \$ 56,167 | \$ 56,937 | \$ 24,000 |
| Tennis: | | | | | | | |
| Tennis Center Renovation | 4588BD1604 | - | - | - | 231,964 | 142,190 | Close-out |
| Pavement Maintenance, Tennis Facility | 4588LI201 | 5,000 | - | 5,000 | 5,000 | 5,000 | - |
| Total Tennis | | \$ 5,000 | \$ - | \$ 5,000 | \$ 236,964 | \$ 147,190 | \$ - |
| Recreation Center: | | | | | | | |
| Recreation Center Upstairs Lobby Restrooms Remodel | 4884BD1902 | - | - | - | 152,216 | 126,075 | 126,075 |
| Pavement Maintenance, Recreation Center Area | 4884LI1102 | 7,500 | - | 7,500 | - | - | - |
| Fitness Equipment | 4886LE0001 | 53,000 | - | 53,000 | - | - | - |
| Paint Interior of Recreation Center | 4899BD1305 | 15,500 | - | 15,500 | - | - | - |
| Rec Center Locker Room Improvements | 4899FF1202 | 800,000 | - | 800,000 | 5,000 | (5,807) | - |
| 2017 Chevy Compact SUV #751 | 4899LV1723 | 32,000 | - | 32,000 | - | - | - |
| Total Recreation Center | | \$ 908,000 | \$ - | \$ 908,000 | \$ 157,216 | \$ 120,268 | \$ 126,075 |
| Community Services Administration: | | | | | | | |
| Arc Flash Study - Community Services | 4999BD2001 | - | - | - | 2,000 | 3,000 | 3,000 |
| Web Site Redesign and Upgrade | 4999OE1399 | - | - | - | 80,000 | 80,000 | 80,000 |
| Total Comm. Services Admin. | | \$ - | \$ - | \$ - | \$ 82,000 | \$ 83,000 | \$ 83,000 |
| Community Services Fund Total: | | \$ 3,870,130 | \$ - | \$ 3,870,130 | \$ 2,029,499 | \$ 2,460,736 | \$ 2,112,066 |
| Beach Fund: | | | | | | | |
| Burnt Cedar Swimming Pool and Site Improvements | 3970BD2601 | 3,350,200 | - | 3,350,200 | 55,000 | 269,983 | 269,983 |
| Pavement Maintenance, Ski Beach | 3972BD1301 | 8,500 | - | 8,500 | 4,800 | 4,800 | - |
| Beaches Flatscape and Retaining Wall Enhancement and Replacement | 3972BD1501 | 55,000 | - | 55,000 | 55,000 | 55,000 | 55,000 |
| Burnt Cedar Dumpster enclosure | 3972BD1707 | - | - | - | 29,000 | 29,140 | 29,140 |
| Beach Access Improvement Project | 3972BD2102 | 45,000 | - | 45,000 | - | - | - |
| Beach Furnishings | 3972FF1704 | 21,000 | - | 21,000 | - | - | - |
| Pavement Maintenance, Incline Beach | 3972LI1201 | 6,500 | - | 6,500 | - | - | - |
| Pavement Maintenance, Burnt Cedar Beach | 3972LI1202 | 12,500 | - | 12,500 | 12,300 | 12,300 | 12,300 |
| Incline Beach Facility Replacement | 3973LI1302 | - | - | - | 100,000 | 100,000 | 100,000 |
| Replace Playgrounds - Beaches | 3972RS1701 | 7,500 | - | 7,500 | 7,500 | 7,500 | - |
| Incline Beach Kitchen | 3973FF1204 | 7,260 | - | 7,260 | - | - | - |
| Burnt Cedar Beach Kitchen | 3974FF1101 | 6,800 | - | 6,800 | - | - | - |
| Total Beach Fund | | \$ 3,520,260 | \$ - | \$ 3,520,260 | \$ 263,600 | \$ 478,723 | \$ 466,423 |
| District Total | | \$ 12,125,828 | \$ 1,875,000 | \$ 14,000,828 | \$ 5,614,007 | \$ 6,362,954 | \$ 4,111,823 |