

## M E M O R A N D U M

**TO:** Board of Trustees

**THROUGH:** Indra S. Winqest  
Interim General Manager

**FROM:** Paul C. Navazio  
Director of Finance

**SUBJECT:** Review, discuss and provide Staff direction on the Preliminary Fiscal Year 2020-21 Capital Improvement Project Budget and Five-Year Capital Improvement Plan Summary

**DATE:** March 23, 2020

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees: 1) receive the draft 2020-21 Capital Budget and Five-Year Capital Improvement Plan, 2) provide feedback on proposed projects and funding plan(s), and 3) direct Staff to finalize the 2020-21 Capital Improvement Plan budget for inclusion in the tentative budget for submission to the State of Nevada in April and return to the Board of Trustees for final adoption of the budget in May. No motion is necessary by the Board of Trustees for this item.

### **II. BACKGROUND**

Staff has updated the District's multi-year capital improvement plan consistent with existing policies, plans and assumptions relative to supporting the District operations. Each year, the five-year capital plan is updated to reflect changes project cost estimates for planned projects, consideration of new projects, and timing and phasing of projects based on Board priorities and funding constraints.

While the five-year capital plan is updated and approved concurrent with the District's annual budget process, *Board action is limited to approval of appropriations, through adoption of the annual budget, needed to implement "year one" of the multi-year capital improvement plan.* The updated Five-Year Capital Improvement Plan also informs the District's annual Statement of Indebtedness Report required to be filed with the State of Nevada each July.

The District's Strategic Plan calls for a five-year projection of funding requirements need to support capital improvement projects and debt service obligations. For a number of years, the District also sought to set-aside resources to support several "legacy" projects identified as priority needs in the coming years. These legacy projects have included: the District Administration Building, Mountain Golf Course Buildings, Diamond Peak Culvert, and Ski Way. Other venues have aging facilities including the Tennis Center, Incline Beach Building and the Burnt Cedar Pool. (The action for the Diamond Peak Culvert was completed in 2018. The Mountain Course Clubhouse is being completed for the 2020 season. The Tennis Center is planned for the fall of 2020). The Five Year Capital Plan Summary includes funding plans to address several of these "legacy" projects.

Since 2011, the District has planned and coordinated the timing of certain capital projects within Community Services and Beach Funds to allow resources previously needed for debt service to be applied to capital improvement projects on a pay-as-you go basis. This approach has contributed to the District's ability to maintain the annual Facility Fee at \$830. The stated objective has been to apply the similar total annually, first to scheduled debt service, then a resource for capital improvement, and the remainder to operations. The maturity of selected bond issues has allowed for more funding to be applied to capital projects without increasing the total fee.

Consideration of the Five-Year Capital Improvement Project Budget includes a review of the funding for projects planned for the upcoming budget year and those to follow. *Due to funding constraints, implementation of the Five-Year Capital Improvement Plan, as proposed, would likely require some level of financing (or borrowing) for facility improvements and/or replacement of capital assets.* As such, a separate Board discussion is warranted to review both financing options as well as implications for deferring selected investments.

The Board of Trustees has developed an updated reporting format to be used for the CIP budgeting process. It incorporates the proposed amounts for the 2020-2021 fiscal year, *along with the estimated carry over projects from the current fiscal year.* The costs and expectations presented are based on information as of March 13, 2020, and, as such, there will be changes in projected carry over estimates before final adoption in May.

The results of the Board review, discussion and direction will be used to formulate the 2020-21 Operating Budget and Capital Improvement Project Budget adopted in May, as well as the Five Year Capital Improvement Plan Summary for filing of the District's Indebtedness Reports in July.

### III. FINANCIAL IMPACT AND BUDGET

The following table summarizes the proposed 2020-21 and Five-Year Capital Project Plan, by fund source. Ultimately, board approval will be requested as part of the adoption of the District's 2020-21 annual budget to authorize new appropriations totaling \$9,808,190 across all funds in support of the proposed Capital Improvement Project budget.

Fund	2021	2022	2023	2024	2025	Total
General Fund	\$ 370,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 260,150	\$ 4,620,250
Utilities	5,186,500	4,390,700	4,709,000	3,954,500	4,618,320	22,859,020
Internal Services	5,000	64,800	30,000	12,000	28,000	139,800
Community Services	3,792,040	7,723,080	3,052,900	3,314,020	3,492,820	21,374,860
Beaches	454,500	2,825,060	349,000	449,500	208,100	4,286,160
<b>TOTAL</b>	<b>\$ 9,808,190</b>	<b>\$ 15,393,740</b>	<b>\$ 8,429,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,607,390</b>	<b>\$ 53,280,090</b>

Of the total of \$9,808,190 proposed for the 2020-21 Capital Improvement Project budget, a total of \$8,539,190 is expected to be derived from current (2020-21) revenues and \$1,269,000 from fund balances expected to be available as of June 30, 2020, as follows:

Fund	Total	Fund Sources	
	Proposed 2020-21	Current Revenues	Fund Balance
General Fund	\$ 370,150	\$ 370,150	-
Utilities	5,186,500	4,707,500	\$ 479,000
Community Services	3,792,040	3,192,040	600,000
Beach	454,500	264,500	190,000
Internal Services	5,000	5,000	-
	<b>\$ 9,808,190</b>	<b>\$ 8,539,190</b>	<b>1,269,000</b>

In addition, it should be noted that all unexpended carry over funding for projects approved in fiscal year 2019-2020, will also be carried forward to the 2020-21 fiscal year, consistent with the Board's prior appropriations approval. These carry over amounts will be re-appropriated from fund balance, and have been updated for the April Tentative budget and will be re-evaluated prior to Board's May Final Adoption budget actions.

The Facility Fee total allocated to debt service and capital maintenance will not be increased within the five-year projection, as long as funding for expenditures can include using some form of time payments (leasing or bonding) and planned uses of fund balance.

#### **IV. ALTERNATIVES**

Alternatives for the scope, priorities or funding of projects can be discussed by the Board of Trustees.

#### **V. COMMENTS**

A summary of the capacity of both the Community Services Fund and Beach Fund to support existing debt, planned capital projects and operations has been prepared to assist the Board in providing staff direction relative to funding options to address priority needs.

#### **Attachments:**

- 1) Proposed Five-Year Capital Improvement Plan Summary By Fund and Department
- 2) Proposed 2020-21 One-Year Proposed Capital Improvement Project Budget
- 3) Adopted 2019-20 One-Year Capital Improvement Project Budget w/ Carry-Over Estimates for 2020-21
- 4) Proposed Five-Year Capital Improvement Plan Summary – Project List
- 5) Fund Balance Analysis – Community Services Fund and Beach Fund
- 6) 2020-21 Proposed Budget – District-wide Reconciliation by Fund / Function
- 7) 2020-21 Proposed Budget – District-wide Sources and Uses (updated from 3/11/20)
- 8) Budget Calendar - 2020-21 Budget Process



## 5 Year Capital Improvement Plan Summary

As of 3.13.2020

Fund	2021	2022	2023	2024	2025	Total
General Fund	\$ 370,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 260,150	\$ 4,620,250
Utilities	5,186,500	4,390,700	4,709,000	3,954,500	4,618,320	22,859,020
Internal Services	5,000	64,800	30,000	12,000	28,000	139,800
Community Services	3,792,040	7,723,080	3,052,900	3,314,020	3,492,820	21,374,860
Beaches	454,500	2,825,060	349,000	449,500	208,100	4,286,160
<b>TOTAL</b>	<b>\$ 9,808,190</b>	<b>\$ 15,393,740</b>	<b>\$ 8,429,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,607,390</b>	<b>\$ 53,280,090</b>

Fund / Department	2021	2022	2023	2024	2025	Total
<b>General Fund</b>						
Accounting / Information	353,150	277,600	133,950	105,900	255,150	1,125,750
General	17,000	112,500	155,000	3,205,000	5,000	3,494,500
Sub-Total	<b>\$ 370,150</b>	<b>\$ 390,100</b>	<b>\$ 288,950</b>	<b>\$ 3,310,900</b>	<b>\$ 260,150</b>	<b>\$ 4,620,250</b>
<b>Utilities</b>						
Public Works Shared	554,000	1,162,500	883,000	349,500	573,320	3,522,320
Water	1,515,000	666,000	1,511,000	930,000	1,105,000	5,727,000
Sewer	3,117,500	2,562,200	2,315,000	2,675,000	2,940,000	13,609,700
Sub-Total	<b>\$ 5,186,500</b>	<b>\$ 4,390,700</b>	<b>\$ 4,709,000</b>	<b>\$ 3,954,500</b>	<b>\$ 4,618,320</b>	<b>\$ 22,859,020</b>
<b>Internal Services</b>						
Fleet	-	-	30,000	12,000	28,000	70,000
Buildings	5,000	64,800	-	-	-	69,800
Sub-Total	<b>\$ 5,000</b>	<b>\$ 64,800</b>	<b>\$ 30,000</b>	<b>\$ 12,000</b>	<b>\$ 28,000</b>	<b>\$ 139,800</b>
<b>Community Services</b>						
Championship Golf	1,535,000	522,980	267,000	1,064,900	586,300	3,976,180
Mountain Golf	199,000	694,500	1,042,500	604,500	900,200	3,440,700
Facilities	100,000	174,400	138,500	104,000	91,620	608,520
Ski	1,192,000	5,088,950	538,400	601,900	1,320,500	8,741,750
Parks	172,440	267,200	655,000	295,000	197,000	1,586,640
Tennis	48,600	5,000	5,000	33,000	32,500	124,100
Recreation Center	455,000	917,050	406,500	610,720	364,700	2,753,970
Community Services	90,000	53,000	-	-	-	143,000
Sub-Total	<b>\$ 3,792,040</b>	<b>\$ 7,723,080</b>	<b>\$ 3,052,900</b>	<b>\$ 3,314,020</b>	<b>\$ 3,492,820</b>	<b>\$ 21,374,860</b>
<b>Beaches</b>	<b>\$ 454,500</b>	<b>\$ 2,825,060</b>	<b>\$ 349,000</b>	<b>\$ 449,500</b>	<b>\$ 208,100</b>	<b>\$ 4,286,160</b>
<b>TOTAL</b>	<b>\$ 9,808,190</b>	<b>\$ 15,393,740</b>	<b>\$ 8,429,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,607,390</b>	<b>\$ 53,280,090</b>

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021				3/13/2020
			Prior Year	Current Year					Form 4404
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Carry Over to next year	Expenditures
<b>General Fund:</b>									
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000					15,000
District Wi-Fi Installation Update	1213CE1501	60,000		60,000					60,000
District Communication Radios	1213CE1701	6,000		6,000					6,000
District Wide Update to Voice Over Internet Phone System	1213CE1901	60,000		60,000					60,000
IT Infrastructure	1213CO1505	91,800		91,800					91,800
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	97,050		97,050					97,050
Microsoft Office Licenses	1213CO1803	9,300		9,300					9,300
Windows Server Operating System	1213CO1804	14,000		14,000					14,000
Admin Roof Repairs	1099BD1501	12,000		12,000					12,000
Pavement Maintenance - Administration Building	1099LI1705	5,000		5,000					5,000
Human Resources Management and Payroll Processing	1315CO1801	300,000	300,000	0				-300,000	0
<b>Total General Fund</b>	<b>Total</b>		<b>300,000</b>	<b>370,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300,000</b>	<b>370,150</b>
<b>Utility Fund:</b>									
Paint Interior Building #A	2097BD1202	49,000		49,000					49,000
Arc Flash Study - Utilities	2097BD2001	60,000		60,000					60,000
Public Works Billing Software Replacement	2097CO2101	10,000		10,000					10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	145,000		145,000					145,000
Pavement Maintenance, Utility Facilities	2097LI1401	220,000		220,000					220,000
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	25,000		25,000					25,000
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	45,000		45,000					45,000
<b>Utility Shared Projects</b>	<b>Total</b>		<b>0</b>	<b>554,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>554,000</b>
Water Pumping Station Improvements	2299DI1102	70,000		70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000					55,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000		85,000					85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000		25,000					25,000
Water Reservoir Safety and Security Improvements	2299DI1701	250,000		250,000					250,000
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	990,000		990,000					990,000
Watermain Replacement - Slott Pk Ct	2299WS1706	25,000		25,000					25,000
R6-1 Tank Road Construction	2299WS1804	15,000		15,000					15,000
<b>Water</b>	<b>Total</b>		<b>0</b>	<b>1,515,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,515,000</b>
Effluent Export Project - Phase II	2524SS1010	2,000,000	11,586,890	2,000,000			-8,797,000	-4,789,890	0
Effluent Pipeline Segment 5,097 + 1,000 Feet	2524SS20XX	0		0			6,097,000		6,097,000
Effluent - Pond Lining Project	2599SS2010	0		0			2,700,000		2,700,000
Building Upgrades Water Resource Recovery Facility	2599BD1105	80,000		80,000					80,000
Sewer Pumping Station Improvements	2599DI1104	70,000		70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	650,000	400,000	650,000					1,050,000
Water Resource Recovery Facility Improvements	2599SS1102	125,000		125,000					125,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000		100,000					100,000
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	80,000		80,000					80,000
Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	2599SS1901	12,500		12,500					12,500
<b>Sewer</b>	<b>Total</b>		<b>11,986,890</b>	<b>3,117,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,789,890</b>	<b>10,314,500</b>
<b>Total Utility Fund</b>	<b>Total</b>		<b>11,986,890</b>	<b>5,186,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,789,890</b>	<b>12,383,500</b>
<b>Internal Service:</b>									
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722	5,000		5,000					5,000
<b>Total Internal Service</b>	<b>Total</b>		<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021				3/13/2020 Budgeted Expenditures	
	DESCRIPTION	PROJECT #	Original Budget	Prior Year Carry Forward	Current Year Proposed	Projects Cancelled	Adjustments		Reallocation
<b>Championship Golf Course:</b>									0
Champ Golf Exterior Icemaker Replacement	3141FF1804	10,500		10,500					10,500
Championship Golf Course Bear Boxes	3141FF1903	6,000		6,000					6,000
Venue Signage Enhancement	3141BD1706	20,000	60,000	0				-60,000	0
Irrigation Improvements	3141GC1103	15,000		15,000					15,000
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	700,000		700,000					700,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	55,000		55,000					55,000
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	62,500		62,500					62,500
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	378,000		378,000					378,000
2006 Carryall Club Car #589	3142LE1737	13,000		13,000					13,000
2006 Carryall Club Car #590	3142LE1738	13,000		13,000					13,000
2006 Carryall Club Car #591	3142LE1739	13,000		13,000					13,000
2016 Bar Cart #724	3142LE1741	17,000		17,000					17,000
2016 Bar Cart #725	3142LE1742	17,000		17,000					17,000
Replacement of 2010 John Deere 8500 #641	3142LE1760	92,000	92,000	0					92,000
Driving Range Nets	3143GC1201	90,000		90,000					90,000
2008 Planetair HD50 #616	3197LE1731	38,000		38,000					38,000
2017 TORO Procore 864 Aerator #747	3197LE1735	28,000		28,000					28,000
2017 Deep Tine Aerator #763	3197LE1752	27,000		27,000					27,000
Graden Sand Injection Verticutter	3197LE1902	18,500		18,500					18,500
2017 TORO Procore 864 Aerator #756	3197LE2004	33,500		33,500					33,500
Championship Golf Printer Copier Replacement	3199OE1501	10,000	10,000	0					10,000
<b>Total Championship Golf Course</b>	<b>Total</b>		<b>162,000</b>	<b>1,535,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-60,000</b>	<b>1,637,000</b>
<b>Mountain Golf Course:</b>									
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000		8,000					8,000
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	113,985	0				-83,589	30,396
Mountain Golf Cart Path Replacement	3241LI2001	165,000	166,395	165,000					331,395
2016 Bar Cart #726	3242LE1726	20,000		20,000					20,000
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	6,000		6,000					6,000
<b>Total Mountain Golf Course</b>	<b>Total</b>		<b>280,380</b>	<b>199,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-83,589</b>	<b>395,791</b>
<b>Chateau:</b>									
Resurface Patio Deck - Chateau	3350BD1302	36,000		36,000					36,000
Replace Air Walls Chateau	3350BD1704	56,500		56,500					56,500
Retrofit Chateau Ventilation Ducts	3350ME2001	7,500		7,500					7,500
<b>Total Chateau and Aspen Grove</b>	<b>Total</b>		<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				3/13/2020 Budgeted Expendi- tures
	DESCRIPTION	PROJECT #	Original Budget	Prior Year Carry Forward	Current Year Proposed	Projects Cancelled	Adjustments	Reallocation	
<b>Diamond Peak Ski Resort:</b>									
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	15,000		15,000					15,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	55,000		55,000					55,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	25,000		25,000					25,000
Ridge Ski Lift Maintenance and Improvements	3462HE1903	45,000		45,000					45,000
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,000		16,000					16,000
2013 Yamaha Rhino (ATV) #674	3464LV1732	21,000		21,000					21,000
Replace Ski Rental Equipment	3468RE0002	200,000		200,000					200,000
Replace 2010 Shuttle Bus #635	3469HE1739	140,000		140,000					140,000
Replace 2010 Shuttle Bus #636	3469HE1740	140,000		140,000					140,000
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000		25,000					25,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	300,000	220,000	300,000					520,000
Diamond Peak Way Finding Signage Evaluation	3469RS1709	40,000	15,000	0				-15,000	0
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	55,000		55,000					55,000
Storage Building Replacement Design Evaluation (grants)	3499BD1804	40,000	40,000	0				-40,000	0
Arc Flash Study - Ski	3499BD2002	20,000		20,000					20,000
Ecommerce/Middleware Software	3499CE1909	202,000	202,000	0					202,000
Replace Staff Uniforms	3499OE1205	135,000		135,000					135,000
Ski Master Plan Implementation (Entitlements)	3653BD1501	750,000	663,000	0				-663,000	0
<b>Total Diamond Peak</b>	<b>Total</b>		<b>1,140,000</b>	<b>1,192,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-718,000</b>	<b>1,614,000</b>
<b>Parks:</b>									
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	13,940		13,940					13,940
Rosewood Creek Foot Bridges	4378BD1705	8,000		8,000					8,000
Preston Field Retaining Wall Replacement	4378BD1801	10,000		10,000					10,000
2008 JD Pro-Gator #624	4378LE1731	36,000		36,000					36,000
2015 Ball Field Groomer #706	4378LE1742	24,000		24,000					24,000
Maintenance, East & West End Parks	4378LI1207	7,000		7,000					7,000
Pavement Maintenance, Village Green Parking	4378LI1303	7,500		7,500					7,500
Pavement Maintenance, Preston Field	4378LI1403	5,000		5,000					5,000
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000		5,000					5,000
Pump Track as funded by Grants	4378LI1604	300,000	300,000	0				-300,000	0
Pavement Maintenance - Incline Park	4378LI1802	3,500		3,500					3,500
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	45,000		45,000					45,000
Replace Playgrounds - Preston	4378RS1601	7,500		7,500					7,500
<b>Total Parks</b>	<b>Total</b>		<b>300,000</b>	<b>172,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300,000</b>	<b>172,440</b>
<b>Tennis:</b>									
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	26,000		26,000					26,000
Tennis Center Renovation	4588BD1604	0	1,162,000	0					1,162,000
Pavement Maintenance, Tennis Facility	4588LI1201	5,000		5,000					5,000
Resurface Tennis Courts 8-9-10-11	4588RS1401	17,600		17,600					17,600
<b>Total Tennis</b>	<b>Total</b>		<b>1,162,000</b>	<b>48,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,210,600</b>



Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees					0				3/13/2020
DESCRIPTION	PROJECT #	Original Budget	Prior Year	Current Year	Projects Cancelled	Adjustments	Reallocation	Carry Over to next year	Expenditures	Budgeted	
			Carry Forward	Proposed							
<b>Recreation Center:</b>											
Pool Facility Deck/Floor Re-coat	4885BD1606	0	34,000	0						34,000	
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	170,000		170,000						170,000	
Pavement Maintenance, Recreation Center Area	4884LI1102	62,500		62,500						62,500	
Fitness Equipment	4886LE0001	45,000		45,000						45,000	
Rec Center Locker Room Improvements	4899FF1202	60,000		60,000						60,000	
Recreation Center Elevator Modernization	4899ME2001	97,500		97,500						97,500	
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	20,000		20,000						20,000	
<b>Total Recreation Center</b>	<b>Total</b>		<b>34,000</b>	<b>455,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>489,000</b>	
<b>Community Services Administration:</b>											
Arc Flash Study - Community Services	4999BD2001	10,000		10,000						10,000	
Web Site Redesign and Upgrade	4999OE1399	80,000		80,000						80,000	
<b>Total Community Services Administration</b>	<b>Total</b>		<b>0</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	
<b>Community Services Fund Total</b>			<b>3,078,380</b>	<b>3,792,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,161,589</b>	<b>5,708,831</b>		
<b>Beach:</b>											
Burnt Cedar Swimming Pool Improvements	3970BD2601	225,000		225,000						225,000	
Pavement Maintenance, Ski Beach	3972BD1301	6,000		6,000						6,000	
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000		55,000						55,000	
Burnt Cedar Dumpster enclosure	3972BD1707	35,000		35,000						35,000	
Beach Furnishings	3972FF1704	7,000		7,000						7,000	
Pavement Maintenance, Incline Beach	3972LI1201	6,500		6,500						6,500	
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	12,500		12,500						12,500	
Replace Playgrounds - Beaches	3972RS1701	7,500		7,500						7,500	
Incline Beach Facility Replacement	3973LI1302	100,000	20,000	100,000						120,000	
<b>Total Beach</b>	<b>Total</b>		<b>20,000</b>	<b>454,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>474,500</b>	
<b>District-wide Total</b>			<b>\$15,385,270</b>	<b>\$9,808,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,251,479)</b>	<b>\$18,941,981</b>		

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 2/29/20 plus PO's

DESCRIPTION	PROJECT #	Prior Year						Current Year		Adjusted Budgeted Expenditures	Fiscal Year		Status
		Original Budget	Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Expenditures		Variance		
<b>General Fund:</b>													
Administration Fire Panel Replacement	1099BD1803	18,000	-	-	-	-	-	-	-	-	9,467	(9,467)	
Digital Records Management System	1099CO1802	75,000	75,000	-	(75,000)	-	-	-	-	-	-	-	Cancelled
Pavement Maintenance - Administration Building	1099LI1705	5,000	-	5,000	-	-	-	-	5,000	-	-	5,000	
Check Writer Printer Replacement - 893 Southwood Administration Building	1212OE1601	6,000	6,000	-	(6,000)	-	-	-	-	-	-	-	Cancelled
IT Master Plan - IT Security Devices	1213CE1101	15,000	-	15,000	-	-	-	-	15,000	-	-	15,000	
District Communication Radios	1213CE1701	6,000	-	6,000	-	-	-	-	6,000	-	-	6,000	
IT Infrastructure	1213CO1505	132,800	-	132,800	-	-	-	-	132,800	201,357	(68,557)		
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	95,000	-	95,000	-	-	-	-	95,000	46,803	48,197		
Microsoft Exchange Server	1213CO1802	28,600	-	28,600	-	-	-	-	28,600	-	28,600		
Microsoft Office Licenses	1213CO1803	9,045	-	9,045	-	-	-	-	9,045	-	9,045		
Windows Server Operating System	1213CO1804	14,000	-	14,000	-	-	-	-	14,000	-	14,000		
Human Resource Management and Payroll Processing Software	1315CO1801	120,000	120,000	180,000	-	-	-	(300,000)	-	-	-	-	Multi-Year
<b>Total General Fund</b>		<b>\$ 524,445</b>	<b>\$ 201,000</b>	<b>\$ 485,445</b>	<b>\$ (81,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (300,000)</b>	<b>\$ 305,445</b>	<b>\$ 257,627</b>	<b>\$ 47,818</b>		
<b>Beach Fund:</b>													
Burnt Cedar Food & Beverage Customer Improvements	3939BD1803	10,000	8,650	-	-	-	-	-	8,650	600	8,050		
Burnt Cedar Swimming and Toddler Pool Resurface and Mechanical Improvements	3970BD2601	800,000	-	800,000	(700,000)	-	-	-	100,000	1,400	98,600		
Pavement Maintenance, Ski Beach	3972BD1301	11,000	-	11,000	-	-	-	-	11,000	1,180	9,820		
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	-	-	-	-	55,000	700	54,300		
Burnt Cedar Dumpster enclosure	3972BD1707	10,000	-	10,000	-	-	-	-	10,000	-	10,000		
	3972FF1704	58,400	20,000	-	-	-	-	-	20,000	-	20,000		
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	78,500	50,000	6,000	-	-	-	-	56,000	2,742	53,258		
Incline Beach Facility Study	3973LI1302	50,000	29,400	-	-	-	-	(20,000)	9,400	5,500	3,900		Multi-Year
<b>Total Beach Fund</b>		<b>\$ 1,072,900</b>	<b>\$ 108,050</b>	<b>\$ 882,000</b>	<b>\$ (700,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (20,000)</b>	<b>\$ 270,050</b>	<b>\$ 12,122</b>	<b>\$ 257,928</b>		
<b>Total Internal Services Fund</b>	<b>Total Internal Services Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Championship Golf Fund:</b>													
Venue Signage Enhancement	3141BD1706	20,000	20,000	40,000	-	-	-	(60,000)	-	-	-	-	Multi-Year
Champ. Golf Fuel Tank Epoxy Coating - Unbudgeted	3141BD2001	-	-	-	-	-	-	-	-	8,500	(8,500)		
Championship Golf Course Bear Boxes	3141FF1903	7,000	-	7,000	-	-	-	-	7,000	7,000	-		
Irrigation Improvements	3141GC1103	30,000	-	30,000	-	-	-	-	30,000	15,503	14,497		
Championship Course Greens, Tees and Bunkers	3141GC1202	80,000	25,000	-	-	-	-	-	25,000	11,829	13,171		
Maintenance Building Drainage, Washpad and Pavement Improvements	3141GC1501	30,000	-	30,000	-	-	-	-	30,000	5,180	24,820		
Championship Course Greens and Surrounds	3141GC1802	15,000	-	15,000	-	-	-	-	15,000	-	15,000		
Championship Course Tees	3141GC1803	15,000	-	15,000	-	-	-	-	15,000	3,357	11,643		
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	17,500	-	17,500	-	-	-	-	17,500	300	17,200		
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	60,000	-	60,000	-	-	-	-	60,000	54,234	5,766		
2005 Carryall Club Car #564	3142LE1733	11,000	-	11,000	-	-	-	-	11,000	11,468	(468)		
2005 Carryall Club Car #565	3142LE1734	11,000	-	11,000	-	-	-	-	11,000	11,468	(468)		
2005 Carryall Club Car #566	3142LE1735	11,000	-	11,000	-	-	-	-	11,000	11,468	(468)		
2005 Carryall Club Car #567	3142LE1736	11,000	-	11,000	-	-	-	-	11,000	11,468	(468)		
Replacement of 2010 John Deere 8500 #641	3142LE1760	92,000	-	92,000	-	-	-	(92,000)	-	-	-	-	Delayed
Driving Range Improvements	3143GC1202	31,000	-	31,000	-	-	-	-	31,000	15,683	15,317		
Champ Grille Kitchen Equipment	3153FF1204	46,200	-	46,200	-	-	-	-	46,200	51,612	(5,412)		
1997 1-Ton Dump Truck #419	3197HV1749	5,000	-	5,000	(5,000)	-	-	-	-	-	-	-	Cancelled
2015 John Deere 1500 Fairway Aerator #716	3197LE1732	27,000	-	27,000	-	-	-	-	27,000	28,446	(1,446)		
2005 John Deere Pro Gator #569	3197LE1740	34,500	-	34,500	-	-	-	-	34,500	34,508	(8)		
2015 Greens Roller #715	3197LE1741	17,000	-	17,000	-	-	-	-	17,000	12,600	4,400		
2014 Vibratory Greens Roller #696	3197LE1742	17,000	-	17,000	-	-	-	-	17,000	12,600	4,400		
2004 John Deere 4410 Tractor #548	3197LE1746	40,000	-	40,000	-	-	-	-	40,000	25,491	14,509		
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	-	30,000	-	-	-	-	30,000	8,173	21,827		
Championship Golf Printer Copier Replacement 955 Fairway	3199OE1501	10,000	-	10,000	-	-	-	(10,000)	-	-	-	-	Delayed
<b>Total Championship Golf</b>		<b>\$ 668,200</b>	<b>\$ 45,000</b>	<b>\$ 608,200</b>	<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (162,000)</b>	<b>\$ 486,200</b>	<b>\$ 340,888</b>	<b>\$ 145,312</b>		

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 2/29/20

DESCRIPTION	PROJECT #	Original Budget	Prior Year		Current Year				Adjusted Budgeted	Fiscal Year		Variance	Status
			Carry Forward	Budgeted	Cancelled	Adjustments	Reallocations	Carry Over to next year	Expenditures	Expenditures			
ADA Access to On-course Restrooms	3241BD1402	115,000	-	-	-	-	-	-	-	27,358	(27,358)	Completed	
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	124,500	-	60,000	(60,000)	-	-	-	-	-	-	Cancelled	
Mountain Course Greens, Tees and Bunkers	3241GC1101	43,000	-	43,000	-	-	-	43,000	21,905	21,095	21,095	-	
Irrigation Improvements	3241GC1404	39,000	-	39,000	-	-	-	39,000	8,218	30,782	30,782	-	
Mountain Course Clubhouse and Maintenance Building Water Service Line Replacement	3241GC1802	65,000	-	65,000	-	(65,000)	-	-	-	-	-	Completed	
Mountain Golf Course Cart Path Retaining Walls	3241U1704	17,500	-	17,500	-	-	-	17,500	2,650	14,850	14,850	-	
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	-	288,000	-	-	(166,395)	7,620	(113,985)	7,620	7,620	Multi-Year	
Mountain Golf Cart Path Replacement	3241U1903	-	-	-	-	-	166,395	(166,395)	-	-	-	Multi-Year	
Mountain Golf Fuel Storage Facility	3241ME1804	200,000	-	200,000	(200,000)	-	-	-	-	-	-	Cancelled	
2005 Carryall Club Car #568	3242LE1725	11,000	-	11,000	-	-	-	11,000	11,468	(468)	(468)	-	
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242U1204	22,500	-	22,500	-	-	-	22,500	200	22,300	22,300	-	
Pavement Maintenance of Cart Paths - Mountain Golf Course	3242U1205	40,000	-	40,000	-	-	-	40,000	24,578	15,422	15,422	-	
Repair/Replace Roof - Mountain Golf Club House	3299BD1702	12,620	76,400	25,000	-	-	-	101,400	114,666	(13,266)	(13,266)	-	
Paint Exterior of Mountain Golf Clubhouse	3299BD1705	27,800	27,800	41,500	-	-	-	69,300	-	69,300	69,300	-	
Mountain Clubhouse Improvements Project	3299BD1902	1,464,000	-	1,464,000	-	65,000	-	1,529,000	667,348	861,652	861,652	-	
<b>Total Mountain Golf</b>		<b>\$ 2,469,920</b>	<b>\$ 104,200</b>	<b>\$ 2,316,500</b>	<b>\$ (260,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (280,380)</b>	<b>\$ 1,880,320</b>	<b>\$ 878,391</b>	<b>\$ 1,001,929</b>		
<b>Chateau and Aspen Grove:</b>													
Chateau - Replace Carpet	3350BD1103	62,000	-	62,000	-	-	-	62,000	-	62,000	62,000	-	
Replace Hallway Tile at Chateau	3350BD1804	65,000	-	65,000	-	-	-	65,000	-	65,000	65,000	-	
Repair and Refinish Wood Walls Upstairs at Chateau	3350BD1805	10,000	-	10,000	-	-	-	10,000	9,275	725	725	-	
Catering Kitchen Equipment	3350FF1204	18,900	-	18,900	-	-	-	18,900	-	18,900	18,900	-	
Enclose Chateau Exterior Storage Area	3350FF1601	6,500	6,500	-	-	-	-	6,500	(3,875)	10,375	10,375	-	
Replacement Sod at Aspen Grove	3351U1807	18,000	-	18,000	-	-	-	18,000	-	18,000	18,000	-	
<b>Total Chateau and Aspen Grove</b>		<b>\$ 180,400</b>	<b>\$ 6,500</b>	<b>\$ 173,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,400</b>	<b>\$ 5,400</b>	<b>\$ 175,000</b>			
<b>Diamond Peak Ski Resort:</b>													
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	25,000	-	25,000	-	-	-	25,000	-	25,000	25,000	-	
Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	3453FF1706	38,000	-	38,000	-	-	-	38,000	37,270	730	730	-	
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	250,000	-	250,000	-	-	-	250,000	-	250,000	250,000	-	
Red Fox Ski Lift Maintenance and Improvements	3462HE1712	30,000	-	30,000	-	-	-	30,000	4,992	25,008	25,008	-	
Replacement of 2008 Grooming vehicle # 628	3463HE1727	390,000	-	390,000	-	-	-	390,000	374,500	15,500	15,500	-	
Resurface Main Lodge Decks	3464BD1403	75,200	-	75,200	-	-	-	75,200	55,338	19,862	19,862	-	
Replace Snowmaking Air Compressor Microprocessor Control Units	3464HE1902	100,000	-	100,000	-	-	-	100,000	73,120	26,880	26,880	-	
Ski Resort Snowmobile Fleet Replacement	3464LE1601	15,500	-	15,500	-	-	-	15,500	14,518	982	982	-	
2012 Yamaha ATV #683	3464LV1731	18,000	-	18,000	-	-	-	18,000	17,883	117	117	-	
Diesel Exhaust Fluid Storage/Dispenser	3464ME1907	20,000	-	20,000	-	-	-	20,000	12,823	7,177	7,177	-	
Fan Guns Purchase and Refurbishment	3464SI1002	130,000	-	130,000	-	-	-	130,000	117,814	12,186	12,186	-	
Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	31,500	-	-	-	-	-	-	-	-	-	-	
Upgrade Popular Snowmaking Power Alignment	3464SI1708	37,500	24,000	-	-	-	-	24,000	5,649	18,351	18,351	-	
Replace Ski Rental Equipment	3468RE0002	335,000	135,000	200,000	-	-	-	335,000	-	335,000	335,000	-	
Pavement Maintenance, Diamond Peak and Ski Way	3469L1105	55,000	-	55,000	-	-	-	55,000	20,810	34,190	34,190	-	
Ski Way and Diamond Peak Parking Lot Reconstruction	3469L1805	225,000	-	225,000	-	-	-	(220,000)	5,000	3,700	3,700	Multi-Year	
Diamond Peak Way Finding Signage Evaluation and Enhancement	3469RS1709	40,000	16,550	-	-	-	-	(15,000)	1,550	1,550	1,550	Multi-Year	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	43,000	-	43,000	-	-	-	43,000	39,055	3,945	3,945	-	
Snowflake Lodge Facilities Maintenance and Improvements	3499BD1803	27,000	-	-	-	-	-	-	-	-	-	-	
Storage Building Replacement Design Evaluation (Net of Grants)	3499BD1804	40,000	40,000	-	-	-	-	(40,000)	-	-	-	Delayed	
Ski Rental Shop Doors	3499BD1904	13,000	-	13,000	-	-	-	13,000	9,362	3,638	3,638	-	
HVAC Control Changeout	3499BD1905	21,000	-	21,000	-	-	-	21,000	-	21,000	21,000	-	
Ecommerce / Middleware Software	3499CE1909	202,000	-	202,000	-	-	-	(202,000)	-	-	-	Delayed	
Skier Services Building Customer Service Counter	3499FF1607	19,700	-	12,000	-	-	-	12,000	800	11,200	11,200	-	
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000	-	-	-	10,000	-	10,000	10,000	-	
Ski Area Master Plan Implementation - Phase 1	3653BD1501	750,000	682,600	-	-	-	-	(663,000)	19,600	19,320	280	Multi-Year	
<b>Total Diamond Peak</b>		<b>\$ 2,941,400</b>	<b>\$ 898,150</b>	<b>\$ 1,872,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,140,000)</b>	<b>\$ 1,630,850</b>	<b>\$ 804,554</b>	<b>\$ 826,296</b>		

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 2/29/20

DESCRIPTION	PROJECT #	Original Budget	Prior Year		Current Year				Adjusted Budgeted	Fiscal Year		Variance	Status
			Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Expenditures	Expenditures			
<b>Recreation Center:</b>													
Recreation Center Natatorium Mezzanine Safety Enhancements	4884BD1601	90,000	-	90,000	(90,000)				-	-	-	-	Cancelled
Replace Walkway Bollard Lights	4884BD1703	57,500	54,950	55,000				109,950	4,300	105,650			
External Surveillance Security Cameras for Recreation Center	4884CE1903	15,000	-	15,000				15,000	-	15,000			
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	20,000	-	20,000				20,000	5,670	14,330			
Pavement Maintenance, Recreation Center Area	4884LI1102	57,500	-	57,500				57,500	1,870	55,630			
Pool Facility Deck/Floor Re-coat	4885BD1606	34,000	-	34,000				(34,000)	-	-		-	Delayed
Fitness Equipment	4886LE0001	44,200	-	44,200				44,200	-	44,200			
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500				15,500	-	15,500			
Paver install Front Walkway at Recreation Center	4899BD1801	82,500	-	82,500				82,500	-	82,500			
<b>Total Recreation Center</b>		<b>\$ 416,200</b>	<b>\$ 54,950</b>	<b>\$ 413,700</b>	<b>\$ (90,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (34,000)</b>	<b>\$ 344,650</b>	<b>\$ 73,457</b>	<b>\$ 271,193</b>		
<b>Community Services Administration:</b>													
<b>Total Comm. Services Admin.</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks:</b>													
Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	4378BD1605	55,000	-	55,000				55,000	1,800	53,200			
Rosewood Creek Foot Bridges	4378BD1705	8,000	-	8,000				8,000	-	8,000			
Incline Park Fencing Refurbishment	4378BD1707	18,000	18,000	-				18,000	-	18,000			
Incline Park Improvements	4378BD1801	-	-	-				-	-	-			
Village Green Restroom drainage improvements	4378BD1901	25,000	-	25,000				25,000	2,564	22,436			
Incline Park Backflow Device Replacement	4378DI1702	20,000	18,800	32,000				50,800	42,180	8,620			
2005 Shattertine Aerifier	4378LE1724	8,100	-	8,100				8,100	8,515	(415)			
2008 JD Pro-Gator #623	4378LE1730	35,000	-	35,000				35,000	34,677	323			
2013 Ball Field Groomer #681	4378LE1739	17,100	-	17,100				17,100	21,000	(3,900)			
2013 Ball Field Mower / Toro 3500D Groundsmaster #682	4378LE1740	35,400	-	35,400				35,400	33,822	1,578			
Pavement Maintenance, East & West End Parks	4378LI1207	15,000	-	-				-	-	-			
Pavement Maintenance, Village Green Parking	4378LI1303	5,000	-	5,000				5,000	-	5,000			
Pavement Maintenance, Preston Field	4378LI1403	5,000	-	5,000				5,000	-	5,000			
Incline Creek Restoration Project - Upstream of SR-28 (Net of Grants)	4378LI1504	300,000	178,800	163,200				342,000	346,454	(4,454)			
Restoration Project - Upstream of SR28	4378LI1504B	-	36,000	-				36,000	-	36,000			
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000	-	5,000				5,000	-	5,000			
Pump Track Demonstration	4378LI1604	300,000	300,000	-				(300,000)	-	-		-	Multi-Year
Pump Track Demonstration	4378LI1604	70,000	17,852	-				17,852	800	17,052			
Pavement Maintenance - Incline Park	4378LI1802	7,500	-	7,500				7,500	-	7,500			
Incline Park Facility Renovations (Net of Grants)	4378LI1803	1,208,071	-	-				-	1,431,128	(1,431,128)			
Bocce Courts at Recreation Center Property Design	4378LI1804A	15,000	15,000	-				15,000	12,269	2,731			
Bocce Ball Courts, previously part of Tennis Renovation	4378LI1804B	-	-	-		115,000		115,000	68,860	46,140			
2003 1-Ton Service Truck #520	4378LV1736	43,000	-	43,000				43,000	43,063	(63)			
<b>Total Parks</b>		<b>\$ 2,195,171</b>	<b>\$ -584,452</b>	<b>\$ 444,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ (300,000)</b>	<b>\$ 843,752</b>	<b>\$ 2,047,132</b>	<b>\$ (1,203,380)</b>		
<b>Tennis:</b>													
Tennis Center Renovation	4588BD1604	1,285,000	8,450	1,285,000				(115,000)	(1,162,000)	16,450	79,349	(62,899)	Multi-Year
Pavement Maintenance, Tennis Facility	4588LI1201	23,500	-	23,500				23,500	-	23,500			
Resurface Tennis Courts 3 thru 7	4588RS1402	75,000	-	-				-	(1,690)	1,690			
Resurface Tennis Courts 1 and 2	4588RS1501	47,000	-	47,000				47,000	-	47,000			
Tennis Facility Study	4588RS1605	5,000	-	-				-	-	-			
<b>Total Tennis</b>		<b>\$ 1,435,500</b>	<b>\$ 8,450</b>	<b>\$ 1,355,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (115,000)</b>	<b>\$ (1,162,000)</b>	<b>\$ 86,950</b>	<b>\$ 77,659</b>	<b>\$ 9,291</b>		
<b>Community Services Fund Total</b>			<b>\$ 1,701,702</b>	<b>\$ 7,184,800</b>	<b>\$ (355,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,078,380)</b>	<b>\$ 5,453,122</b>	<b>\$ 4,227,481</b>	<b>\$ 1,225,641</b>		

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 2/29/20

DESCRIPTION	PROJECT #	Prior Year		Current Year				Carry Over to next year	Adjusted	As of 2/29/20		Status	
		Original Budget	Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations		Budgeted	Fiscal Year	Variance		
Utility Fund:													
Household Hazardous Waste Building Improvements	2097BD1802	15,000	-	15,000	(15,000)				-	-	-	Cancelled	
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097D11401	60,000	-	60,000					60,000	19,931	40,069		
2010 International Vactor Truck #638	2097HV1732	430,000	-	-					-	416,564	(416,564)		
1996 Peterbilt Dump Truck #299	2097HV1754	75,000	-	75,000					75,000	70,608	4,392		
2004 9' Western Snow Plow #542A	2097LE1723A	9,000	-	9,000					9,000	8,968	32		
1 Ton Flatbed #542, Snow Plow added box	2097LE1723B	-	-	-					-	12,949	(12,949)		
2015 Sander/Spreader #710	2097LE1724	20,000	-	20,000					20,000	7,829	12,171		
Pavement Maintenance, Utility Facilities	2097LI1401	45,000	-	45,000					45,000	1,180	43,820		
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746	48,000	-	48,000					48,000	39,966	8,034		
2008 Chevrolet Service Truck #609 Meter Truck	2097LV1747	36,000	-	36,000					36,000	27,717	8,283		
Water Pumping Station Improvements	2299D11102	45,000	-	45,000					45,000	21,105	23,895		
Replace Commercial Water Meters, Vaults and Lids	2299D11103	20,000	-	20,000					20,000	5,836	14,164		
Water Reservoir Coatings and Site Improvements	2299D1204	85,000	-	85,000					85,000	29,786	55,214		
Burnt Cedar Water Disinfection Plant Improvements	2299D11401	50,000	-	50,000					50,000	-	50,000		
Water Reservoir Safety and Security Improvements	2299D11701	375,000	386,600	10,000					396,600	-	396,600		
Water Pump Station 2-1 Improvements	2299D11702	800,000	791,800	-					791,800	219,835	571,965		
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299D11707	200,000	-	200,000					200,000	200	199,800		
Watermain Replacement - Martis Peak Road	2299WS1704	50,000	-	50,000					50,000	21,200	28,800		
Leak Study R2-1 14inch Steel	2299WS1801	65,000	-	-					-	350	(350)		
Effluent Export Line - Phase II	2524SS1010	2,000,000	9,656,890	2,000,000				(11,586,890)	70,000	79,733	(9,733)	Multi-Year	
Building Upgrades Water Resource Recovery Facility	2599BD1105	10,000	-	10,000					10,000	-	10,000		
Treatment Plant Fire Panel Replacement	2599BD1802	65,000	-	-					-	1,496	(1,496)		
Sewer Pumping Station Improvements	2599D11104	55,000	-	15,000					15,000	17,265	(2,265)		
Sewer Pump Station #1 Improvements	2599D11703	155,000	220,000	250,000				(400,000)	70,000	61,650	8,350	Multi-Year	
Water Resource Recovery Facility Improvements	2599SS1102	100,000	-	100,000					100,000	38,201	61,799		
Wetlands Effluent Disposal Facility Improvements	2599SS1103	10,000	-	10,000					10,000	7,546	2,454		
Replace & Reline Sewer Mains, Manholes and Appertenances	2599SS1203	10,000	-	10,000					10,000	18,500	(8,500)		
WRRF Aeration System Improvements	2599SS1707	1,300,000	100,000	1,200,000					-	1,300,000	1,628,001	(328,001)	Multi-Year
<b>Total Utility Fund</b>		<b>\$ 6,133,000</b>	<b>\$ 11,155,280</b>	<b>\$ 4,363,000</b>	<b>\$ (15,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,986,890)</b>	<b>\$ 3,516,400</b>	<b>\$ 2,756,416</b>	<b>\$ 759,984</b>		
<b>District Total</b>		<b>\$ 18,037,136</b>	<b>\$ 13,166,042</b>	<b>\$ 12,915,245</b>	<b>\$ (1,151,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,385,270)</b>	<b>\$ 9,545,017</b>	<b>\$ 7,253,646</b>	<b>\$ 2,291,371</b>		



### 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
<b>General Fund</b>									
Accounting/Information Systems	1213CE1101	IT Master Plan - IT Security Devices	Director of IT	15,000	-	-	-	-	15,000
	1213CE1501	District Wi-fi Installation Update	Director of IT	60,000	-	-	-	-	60,000
	1213CE1701	District Communication Radios	Network Administrator	6,000	10,000	-	-	-	16,000
	1213CE1901	District Wide Update to Voice Over Internet Phone System	Director of IT	60,000	66,000	-	-	-	126,000
	1213CO1505	IT Infrastructure	Director of IT	91,800	92,000	-	-	145,200	329,000
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	97,050	100,000	102,950	105,900	109,950	515,850
	1213CO1803	Microsoft Office Licenses	Director of IT	9,300	9,600	-	-	-	18,900
	1213CO1804	Windows Server Operating System	Director of IT	14,000	-	-	-	-	14,000
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	-	31,000	-	-	31,000
	<b>Total</b>			<b>353,150</b>	<b>277,600</b>	<b>133,950</b>	<b>105,900</b>	<b>255,150</b>	<b>1,125,750</b>
General	1099BD1501	Admin Roof Repairs	Buildings Superintendent	12,000	-	-	-	-	12,000
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	Buildings Superintendent	-	75,000	-	-	-	75,000
	1099BD1701	Administration Services Building	Engineering Manager	-	-	150,000	3,200,000	-	3,350,000
	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
	<b>Total</b>			<b>17,000</b>	<b>112,500</b>	<b>155,000</b>	<b>3,205,000</b>	<b>5,000</b>	<b>3,494,500</b>
	<b>Total General Fund</b>			<b>370,150</b>	<b>390,100</b>	<b>288,950</b>	<b>3,310,900</b>	<b>260,150</b>	<b>4,620,250</b>
<b>Utilities</b>									
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	-	105,000	-	-	-	105,000
	2097BD2001	Arc Flash Study - Utilities	Director of Public Works	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	145,000	60,000	60,000	60,000	60,000	385,000
	2097HE1725	Loader Tire Chains	Fleet Superintendent	-	20,000	-	-	-	20,000
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	-	265,000	-	-	-	265,000
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	-	-	270,000	-	-	270,000
	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
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	190,000	-	-	-	190,000
	2097LE1720	Snowplow #300A	Fleet Superintendent	-	18,000	-	-	-	18,000
	2097LE1721	Snowplow #307A	Fleet Superintendent	-	-	18,000	-	-	18,000
	2097LE1722	Slurry Liquidator #326	Fleet Superintendent	-	41,000	-	-	-	41,000
	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	220,000	27,500	90,000	12,500	260,000	610,000
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	25,000	195,000	-	-	-	220,000
	2097LV1710	2013 Chevy Equinox	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



### 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	30,000	-	-	-	30,000
	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
	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
	2097LV1749	2011 Chevrolet Service Truck #647 Treatment	Fleet Superintendent	45,000	-	-	-	-	45,000
	2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator	-	-	-	29,000	-	29,000
	<b>Total</b>			<b>554,000</b>	<b>1,162,500</b>	<b>883,000</b>	<b>349,500</b>	<b>573,320</b>	<b>3,522,320</b>
Water	2299DI1102	Water Pumping Station Improvements	Engineering Manager	70,000	70,000	50,000	50,000	50,000	290,000
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	55,000	40,000	40,000	40,000	-	175,000
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	85,000	60,000	80,000	55,000	365,000
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	55,000	25,000	25,000	150,000	280,000
	2299DI1701	Water Reservoir Safety and Security Improvements	Engineering Manager	250,000	-	-	-	-	250,000
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	-	300,000	-	-	300,000
	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	-	150,000	250,000	400,000
	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	31,000	-	-	-	31,000
	2299WS1704	Watermain Replacement - Martis Peak Road vicinity	Senior Engineer	990,000	-	-	-	-	990,000
	2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	-	50,000	986,000	-	-	1,036,000
	2299WS1706	Watermain Replacement - Slott Pk Ct	Senior Engineer	25,000	225,000	-	-	-	250,000
	2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	-	-	50,000	535,000	-	585,000
	2299WS1803	Watermain Replacement - Future	Senior Engineer	-	-	-	50,000	600,000	650,000
	2299WS1804	R6-1 Tank Road Construction	Senior Engineer	15,000	110,000	-	-	-	125,000
	<b>Total</b>			<b>1,515,000</b>	<b>666,000</b>	<b>1,511,000</b>	<b>930,000</b>	<b>1,105,000</b>	<b>5,727,000</b>
Sewer	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	-	65,000	-	65,000
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	197,200	-	-	-	197,200
	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	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	80,000	40,000	30,000	50,000	275,000	475,000
	2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	70,000	30,000	30,000	50,000	50,000	230,000
	2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager	-	-	-	30,000	85,000	115,000
	2599DI1703	Sewer Pump Station #1 Improvements	Engineering Manager	650,000	-	-	-	-	650,000
	2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	125,000	75,000	100,000	175,000	475,000	950,000
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	100,000	100,000	100,000	100,000	-	400,000
	2599SS1203	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	80,000	60,000	55,000	105,000	55,000	355,000
	2599SS1901	Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	Senior Engineer	12,500	-	-	-	-	12,500
	2599SS2010	Effluent Pond Lining	Director of Public Works	-	-	-	-	-	-
	2599SS2107	Update Camera Equipment	Collection/Distribution Supervisor	-	60,000	-	-	-	60,000
	<b>Total</b>			<b>3,117,500</b>	<b>2,562,200</b>	<b>2,315,000</b>	<b>2,675,000</b>	<b>2,940,000</b>	<b>13,609,700</b>



### 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
<b>Total Utilities</b>				<b>5,186,500</b>	<b>4,390,700</b>	<b>4,709,000</b>	<b>3,954,500</b>	<b>4,618,320</b>	<b>22,859,020</b>
<b>Internal Service</b>									
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
	<b>Total</b>			-	-	<b>30,000</b>	<b>12,000</b>	<b>28,000</b>	<b>70,000</b>
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	-	43,600	-	-	-	43,600
	5394LV1722	Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540	Fleet Superintendent	5,000	-	-	-	-	5,000
	<b>Total</b>			<b>5,000</b>	<b>64,800</b>	-	-	-	<b>69,800</b>
<b>Total Internal Service</b>				<b>5,000</b>	<b>64,800</b>	<b>30,000</b>	<b>12,000</b>	<b>28,000</b>	<b>139,800</b>
<b>Community Services</b>									
Championship Golf	3141FF1804	Champ Golf Exterior Icemaker Replacement	Buildings Superintendent	10,500	-	-	-	-	10,500
	3141FF1903	Championship Golf Course Bear Boxes	Grounds Superintendent	6,000	-	-	-	-	6,000
	3141GC1103	Irrigation Improvements	Golf Courses	15,000	26,000	15,000	30,000	27,000	113,000
	3141GC1501	Maintenance Building Drainage, Washpad and Pavement improvements	Engineering Manager	700,000	-	-	-	-	700,000
	3141GC1803	Championship Course Tees	Grounds Superintendent	-	12,000	-	-	-	12,000
	3141GC1901	Practice Green Expansion	Grounds Superintendent	-	-	-	-	150,000	150,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	55,000	17,500	65,000	615,000	5,000	757,500
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	Senior Engineer	62,500	55,000	55,000	55,000	195,000	422,500
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf	378,000	-	-	-	-	378,000
	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
	3142LE1737	2006 Carryall Club Car #589	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1738	2006 Carryall Club Car #590	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1739	2006 Carryall Club Car #591	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1741	2016 Bar Cart #724	Fleet Superintendent	17,000	-	-	-	-	17,000
	3142LE1742	2016 Bar Cart #725	Fleet Superintendent	17,000	-	-	-	-	17,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	-	22,000	-	22,000
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	-	48,800	-	-	-	48,800
	3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	-	38,000	-	-	-	38,000
	3142LE1746	2012 JD 8500 Fairway Mower #670	Fleet Superintendent	-	92,000	-	-	-	92,000
	3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	-	69,000	-	-	-	69,000
	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





### 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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	-	38,000	-	-	-	38,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	-	11,300	-	11,300
	3143GC1201	Driving Range Nets	Engineering Technician	90,000	-	-	-	-	90,000
	3143GC1202	Driving Range Improvements	Grounds Superintendent	-	-	-	34,000	-	34,000
		Golf Courses							
	3143GC2002	Range Ball Machine Replacement	Director of Golf	-	-	20,000	-	-	20,000
	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
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	-	44,000	-	-	-	44,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	-	28,000	28,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	-	75,000	-	75,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	-	41,000	-	41,000
	3197LE1731	2008 Planetair HD50 #616	Fleet Superintendent	38,000	-	-	-	-	38,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	-	32,500	32,500
	3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent	28,000	-	-	-	32,500	60,500
	3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent	-	-	-	49,000	-	49,000
	3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	27,000	-	-	-	27,800	54,800
	3197LE1902	Graden Sand Injection Verticutter	Fleet Superintendent	18,500	-	-	-	-	18,500
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	33,500	-	-	-	32,500	66,000
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent	-	32,000	-	-	-	32,000
	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
	<b>Total</b>			<b>1,535,000</b>	<b>522,980</b>	<b>267,000</b>	<b>1,064,900</b>	<b>586,300</b>	<b>3,976,180</b>
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent	8,000	8,000	-	-	40,000	56,000
		Golf Courses							
	3241GC1404	Irrigation Improvements	Grounds Superintendent	-	-	30,000	10,000	12,000	52,000
		Golf Courses							
	3241GC1502	Wash Pad Improvements	Engineering Manager	-	5,000	65,000	-	-	70,000
	3241LI2001	Mountain Golf Cart Path Replacement	Director of Golf/Community Services	165,000	550,000	550,000	550,000	-	1,815,000
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf	-	-	-	-	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
	3242LE1726	2016 Bar Cart #726	Fleet Superintendent	20,000	-	-	-	-	20,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	-	69,000	-	-	-	69,000
	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	6,000	12,500	12,500	22,500	27,500	81,000
	3299BD1403	Mountain Course Maintenance Building - Electrical Improvements	Engineering Technician	-	50,000	375,000	-	-	425,000



### 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Facilities	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	-	31,000	31,000
	<b>Total</b>			<b>199,000</b>	<b>694,500</b>	<b>1,042,500</b>	<b>604,500</b>	<b>900,200</b>	<b>3,440,700</b>
	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	-	-	49,500	68,000	-	117,500
	3350BD1302	Resurface Patio Deck - Chateau	Buildings Superintendent	36,000	-	-	-	-	36,000
	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
	3350BD1704	Replace Air Walls Chateau	Buildings Superintendent	56,500	-	-	-	-	56,500
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	-	30,000	-	-	-	30,000
	3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	-	-	25,000	-	25,000
	3350ME2001	Retrofit Chateau Ventilation Ducts	Engineering Technician	7,500	-	-	-	-	7,500
	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
3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	-	38,500	-	-	38,500	
<b>Total</b>			<b>100,000</b>	<b>174,400</b>	<b>138,500</b>	<b>104,000</b>	<b>91,620</b>	<b>608,520</b>	
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	15,000	200,000	-	-	-	215,000
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Director	-	-	49,000	-	-	49,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Director	-	-	53,000	-	11,000	64,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	30,000	145,000	-	-	230,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	25,000	65,000	17,000	-	39,000	146,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	60,000	65,000	-	120,000	245,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	-	-	20,000	-	20,000
	3462HE1903	Ridge Ski Lift Maintenance and Improvements	Mountain Operations Manager	45,000	-	-	-	-	45,000
	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	-	-	-	9,750
	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
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	-	65,000	65,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,000	16,500	17,000	17,000	17,500	84,000
	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	
3464LV1732	2013 Yamaha Rhino (ATV) #674	Fleet Superintendent	21,000	-	-	-	-	21,000	
3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	-	-	20,000	20,000	
3464SI1002	Fan Guns Purchase and Replacement	Mountain Operations Manager	-	160,000	120,000	-	-	280,000	



### 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3467LE1703	Replace Child Ski Center Surface Lift	Ski Resort General Manager	-	72,000	-	-	-	72,000
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	200,000	-	-	360,000	210,000	770,000
	3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-	36,000	-	-	-	36,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	-	25,000
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	300,000	3,600,000	-	-	-	3,900,000
	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	-	-	23,400	-	-	23,400
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	55,000	34,000	20,000	20,000	8,000	137,000
	3499BD2002	Arc Flash Study - Ski	Director of Public Works	20,000	-	-	-	-	20,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	135,000	-	-	-	-	135,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	-	-	10,000	-	-	10,000
	<b>Total</b>			<b>1,192,000</b>	<b>5,088,950</b>	<b>538,400</b>	<b>601,900</b>	<b>1,320,500</b>	<b>8,741,750</b>
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	13,940	-	-	-	14,500	28,440
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	-	53,200	-	-	-	53,200
	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
	4378BD1705	Rosewood Creek Foot Bridges	Parks Superintendent	8,000	-	-	-	-	8,000
	4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager	10,000	22,000	264,000	-	-	296,000
	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
	4378LE1731	2008 JD Pro-Gator #624	Fleet Superintendent	36,000	-	-	-	-	36,000
	4378LE1742	2015 Ball Field Groomer #706	Fleet Superintendent	24,000	-	-	-	-	24,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	-	37,000	37,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	7,000	39,500	3,000	41,500	5,000	96,000
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	7,500	5,000	32,500	5,000	5,000	55,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	7,500	27,500	6,000	7,500	53,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	27,500	5,000	10,000	52,500
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	3,500	7,500	3,500	6,000	6,000	26,500
	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	-	45,000	-	-	-	45,000
	4378LV1737	2004 Pick-up Truck 4x4 (1-Ton) #541	Fleet Superintendent	45,000	-	-	-	-	45,000
	4378RS1501	Replace Playground - Incline Park	Senior Engineer	-	20,000	100,000	-	-	120,000
	4378RS1601	Replace Playgrounds - Preston	Senior Engineer	7,500	7,500	7,500	100,000	-	122,500
	<b>Total</b>			<b>172,440</b>	<b>267,200</b>	<b>655,000</b>	<b>295,000</b>	<b>197,000</b>	<b>1,586,640</b>
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	26,000	-	-	-	-	26,000



### 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Recreation Center	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	5,000	10,000	22,500	47,500
	4588RS1401	Resurface Tennis Courts 8-9-10-11	Director of Parks and Recreation	17,600	-	-	-	-	17,600
	4588RS1402	Resurface Tennis Courts 3 thru 7	Director of Parks and Recreation	-	-	-	23,000	-	23,000
	4588RS1501	Resurface Tennis Courts 1 and 2	Director of Parks and Recreation	-	-	-	-	10,000	10,000
	<b>Total</b>			<b>48,600</b>	<b>5,000</b>	<b>5,000</b>	<b>33,000</b>	<b>32,500</b>	<b>124,100</b>
	4884BD1702	Replace Bird Netting	Buildings Superintendent	-	-	-	17,720	-	17,720
	4884BD1705	Upgrade Lights for I.P. Pathway	Buildings Superintendent	-	27,000	-	-	-	27,000
	4884BD1804	Chemtrol System for Recreation Center Pool	Director of Parks and Recreation	-	22,000	-	-	-	22,000
	4884BD1902	Recreation Center Upstairs Lobby Restrooms Remodel	Engineering Technician	170,000	-	-	-	-	170,000
	4884LI1102	Pavement Maintenance, Recreation Center Area	Senior Engineer	62,500	7,500	357,500	307,500	307,500	1,042,500
4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent	-	-	-	200,000	-	200,000	
4886LE0001	Fitness Equipment	Recreation Center Manager	45,000	47,250	49,000	70,000	57,200	268,450	
4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	-	15,500	-	15,500	-	31,000	
4899FF1202	Rec Center Locker Room Improvements	Engineering Manager	60,000	720,000	-	-	-	780,000	
4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	45,800	-	-	-	45,800	
4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	-	32,000	-	-	-	32,000	
4899ME2001	Recreation Center Elevator Modernization	Engineering Technician	97,500	-	-	-	-	97,500	
4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT	20,000	-	-	-	-	20,000	
<b>Total</b>			<b>455,000</b>	<b>917,050</b>	<b>406,500</b>	<b>610,720</b>	<b>364,700</b>	<b>2,753,970</b>	
Community Services Shared	4999BD2001	Arc Flash Study - Community Services	Director of Public Works	10,000	-	-	-	-	10,000
	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	53,000	-	-	-	53,000
	4999OE1399	Web Site Redesign and Upgrade	Marketing Manager	80,000	-	-	-	-	80,000
<b>Total</b>			<b>90,000</b>	<b>53,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,000</b>
		<b>Total Community Services</b>		<b>3,792,040</b>	<b>7,723,080</b>	<b>3,052,900</b>	<b>3,314,020</b>	<b>3,492,820</b>	<b>21,374,860</b>
Beaches	3970BD2601	Burnt Cedar Swimming Pool Improvements	Engineering Manager	225,000	2,700,000	-	-	-	2,925,000
	3972BD1301	Pavement Maintenance, Ski Beach	Senior Engineer	6,000	8,500	15,000	256,000	6,000	291,500
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	55,000	-	220,000
	3972BD1707	Burnt Cedar Dumpster enclosure	Senior Engineer	35,000	-	-	-	-	35,000
	3972FF1704	Beach Furnishings	Parks Superintendent	7,000	21,000	-	-	-	28,000
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	-	54,000	54,000
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	6,500	31,500	6,500	6,500	57,500
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	12,500	67,500	12,500	12,500	117,500
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	7,500	7,500	15,000	100,000	100,000	230,000
	3973FF1204	Incline Beach Kitchen	Food and Beverage Director	-	7,260	-	-	-	7,260
	3973LI1302	Incline Beach Facility Replacement	Engineering Manager	100,000	-	-	-	-	100,000
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Director	-	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



**5 Year Capital Improvement Plan Summary - As of 3.13.2020**

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	-	45,000	-	-	45,000
	<b>Total</b>			<b>454,500</b>	<b>2,825,060</b>	<b>349,000</b>	<b>449,500</b>	<b>208,100</b>	<b>4,286,160</b>
<b>Total</b>				<b>9,808,190</b>	<b>15,393,740</b>	<b>8,429,850</b>	<b>11,040,920</b>	<b>8,607,390</b>	<b>53,280,090</b>

**IVGID**  
**Fund Balance Stress Test**  
**Audited Fund Balance versus Planned Capital Project Transfers**  
*Presented to Board of Trustees April 1, 2020*

	<u>Community Services</u> <u>Fund</u>	<u>Beach</u> <u>Fund</u>
<b>Audited Assigned Fund Balance June 30, 2019</b>	\$ 12,261,649	\$ 1,774,846
Projected Operating Sources FYE 6/30/20	18,830,497	2,226,580
Projected Operating Uses FYE 6/30/20	(17,735,730)	(1,994,500)
Projected Capital Sources 6/30/20	3,322,215	302,172
Projected Capital Grants and Insurance	1,625,000	-
Projected Capital Uses 6/30/20	(6,981,122)	(270,050)
Projected Debt Service Sources 6/30/20	410,150	7,748
Projected Debt Service Uses 6/30/20	(384,354)	(6,289)
Transfer of Work Comp residual	241,875	13,125
<b>Projected Assigned Fund Balance June 30, 2020</b>	<b>\$ 11,590,180</b>	<b>\$ 2,053,632</b>
<b>Proposed Affects for 2020-2021:</b>		
Proposed Operating Sources FYE 6/30/21	19,595,090	2,341,670
Proposed Operating Uses FYE 6/30/21	(19,117,811)	(2,162,207)
Proposed Capital Sources 6/30/21	3,608,880	302,133
Proposed Capital New Project Uses 6/30/21	(3,792,400)	(483,600)
Projected Carry over CIP Grants from 6/30/20	340,000	-
Projected Carry over CIP Projects from 6/30/20	(3,078,380)	(20,000)
Proposed Debt Service Sources 6/30/21	410,100	7,747
Proposed Debt Service Uses 6/30/21	(383,172)	(6,270)
<b>Projected Fund Balance June 30, 2021</b>	<b>\$ 9,172,487</b>	<b>\$ 2,033,105</b>
<b>Planned to meet Asset Replacement Funding:</b>		
Bond Issue (Or Other Funding)		1,500,000
Burnt Cedar Pool Replacement Project 2021-22		(2,700,000)
Ski Way Pavement Replacement Project 2021-22	(3,600,000)	
Recreation Center Lockers from fund balance 2021-22	(515,000)	
Completion of Diamond Peak Entitlements	(663,000)	
Incline Beach House (TBD)		TBD
Sources (Uses) for fund balance from CIP 2022-23	555,980	(60,000)
Sources (Uses) for fund balance from CIP 2023-24	704,960	(120,000)
<b>Projected Fund Balance (6/30/20) less planned items</b>	<b>\$ 5,655,427</b>	<b>\$ 653,105</b>
<b>Possible Fund Balance Target by Policy</b>	<b>\$ 4,500,000</b>	<b>\$ 525,000</b>
<b>Remainder</b>	<b>\$ 1,155,427</b>	<b>\$ 128,105</b>

**IVGID Executive Summary based on Form 4404LGF  
As of 3/16/2020**

**FYE June 30, 2021**

**Fund and Function Budgeted Sources and Uses**

IVGID	General Fund	Community Services	Beach Fund	Total Governmental	Utilities Fund	Internal Services	Total Proprietary	Budgeted	
								2020-21 All Funds Summary	2019-20 All Funds Summary
<b>Operating Activities:</b>									
<b>Revenues:</b>									
Ad Valorem & Property Tax	\$ 1,770,000	\$ -	\$ -	\$ 1,770,000	\$ -	\$ -	\$ -	\$ 1,770,000	\$ 1,697,807
Consolidated Tax	1,755,000			1,755,000				1,755,000	1,751,692
Charges for Services		17,522,204	1,596,800	19,119,004	13,072,588		13,072,588	32,191,592	29,588,263
Recreation Facility Fees		1,763,430	658,495	2,421,925				2,421,925	2,709,330
Intergovernmental & Grants		38,700		38,700	31,000		31,000	69,700	40,400
Interfund	1,471,440	99,911		1,571,351	241,400	3,321,636	3,563,036	5,134,387	4,762,317
Miscellaneous	2,400	118,130		120,530				120,530	112,761
Investments	131,400	52,500	11,250	195,150	148,500		148,500	343,650	467,000
<b>Total Operating Sources</b>	<b>5,130,240</b>	<b>19,594,875</b>	<b>2,266,545</b>	<b>26,991,660</b>	<b>13,493,488</b>	<b>3,321,636</b>	<b>16,815,124</b>	<b>43,806,784</b>	<b>41,129,570</b>
<b>Expenditures by Function:</b>									
General Government									
Operations	4,606,336			4,606,336		3,329,097	3,329,097	7,935,433	7,558,041
Utilities									
Operations				-	8,114,145		8,114,145	8,114,145	7,845,217
Recreation:									
Championship Golf		5,099,456		5,099,456			-	5,099,456	4,703,639
Mountain Golf		1,181,086		1,181,086			-	1,181,086	1,027,877
Facilities		565,991		565,991			-	565,991	549,035
Ski		8,054,900		8,054,900			-	8,054,900	7,565,368
Recreation Center		2,604,032		2,604,032			-	2,604,032	2,475,123
Recreation Admin		460,950		460,950			-	460,950	444,071
Parks		888,119		888,119			-	888,119	891,279
Tennis		263,277		263,277			-	263,277	270,423
Beach			2,162,207	2,162,207			-	2,162,207	2,109,190
<b>Total Operating Expenditures</b>	<b>4,606,336</b>	<b>19,117,811</b>	<b>2,162,207</b>	<b>25,886,354</b>	<b>8,114,145</b>	<b>3,329,097</b>	<b>11,443,242</b>	<b>37,329,596</b>	<b>35,439,263</b>
<b>Net Operating Sources &amp; Uses</b>	<b>\$ 523,904</b>	<b>\$ 477,064</b>	<b>\$ 104,338</b>	<b>\$ 1,105,306</b>	<b>\$ 5,379,343</b>	<b>\$ (7,461)</b>	<b>\$ 5,371,882</b>	<b>\$ 6,477,188</b>	<b>\$ 5,690,307</b>
<b>Non-Operating Activities:</b>									
Capital Grants & Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 923,800
Facility Fees - Capital Projects		3,608,880	302,133	3,911,013				3,911,013	3,624,387
Facility Fees - Debt Service		410,100	7,747	417,847				417,847	417,898
Use of Fund Balance for Projects	-	200,000	50,000	250,000	450,000		450,000	700,000	7,027,765
Capital Project Expenditures	(370,150)	(3,792,040)	(454,500)	(4,616,690)	(5,186,500)	(5,000)	(5,191,500)	(9,808,190)	(16,424,397)
Debt Service Payments		(383,172)	(6,270)	(389,442)	(643,134)		(643,134)	(1,032,576)	(1,033,777)
<b>Net Non-Operating Sources &amp; Uses</b>	<b>(370,150)</b>	<b>43,768</b>	<b>(100,890)</b>	<b>(427,272)</b>	<b>(5,379,634)</b>	<b>(5,000)</b>	<b>(5,384,634)</b>	<b>(5,811,906)</b>	<b>(5,464,324)</b>
<b>Overall Net Sources &amp; Uses</b>	<b>\$ 153,754</b>	<b>\$ 520,832</b>	<b>\$ 3,448</b>	<b>\$ 678,034</b>	<b>\$ (291)</b>	<b>\$ (12,461)</b>	<b>\$ (12,752)</b>	<b>\$ 665,282</b>	<b>\$ 225,983</b>

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
DISTRICT OVERALL

As of 3/16/20

SOURCES AND USES BY OBJECT FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
<b>Sources:</b>					
Ad Valorem Property Tax	\$ 1,533,905	\$ 1,604,615	\$ 1,690,000	\$ 1,697,807	\$ 1,770,000
Consolidated Taxes	1,649,920	1,708,093	1,750,000	1,751,692	1,755,000
Charges for Services	27,643,676	31,814,592	30,489,000	29,588,263	32,191,592
Facility Fee - Operations	2,451,609	3,613,583	2,709,067	2,709,330	2,421,925
Facility Fee - Capital	3,002,675	2,811,012	3,624,387	3,624,387	3,911,013
Facility Fee - Debt Service	1,317,238	337,604	417,748	417,898	417,847
Investment income	252,402	846,169	537,000	467,000	343,650
Miscellaneous Revenues	242,424	164,855	141,000	112,761	120,530
Intergovernmental	37,220	31,570	40,000	40,400	69,700
Interfund	3,442,411	3,502,773	3,338,000	3,394,917	3,662,947
Central Services	1,094,000	1,169,400	1,367,400	1,367,400	1,471,440
Capital Grants & Insurance	356,709	31,958	1,625,000	923,800	-
Use of Fund Balance	950,000	1,169,945	2,335,000	7,027,765	700,000
<b>Total Sources</b>	<b>43,974,189</b>	<b>48,806,169</b>	<b>50,063,602</b>	<b>53,123,420</b>	<b>48,835,644</b>
<b>Uses:</b>					
Salaries & Wages	12,730,481	13,678,439	14,123,000	14,259,576	14,833,302
Employee Benefits	4,525,545	4,799,600	5,395,000	5,720,255	5,981,796
<b>Total Personnel</b>	<b>17,256,026</b>	<b>18,478,039</b>	<b>19,518,000</b>	<b>19,979,831</b>	<b>20,815,098</b>
Professional Services	403,464	447,968	531,470	513,000	551,500
Services & Supplies	7,957,119	8,311,481	8,587,000	8,671,369	9,209,207
Insurance	925,881	1,138,930	667,760	665,980	700,020
Utilities	2,249,442	2,242,251	2,303,800	2,388,308	2,435,197
Cost of Goods Sold	1,452,803	1,708,396	1,677,000	1,653,375	1,947,134
Central Services	1,094,000	1,169,400	1,367,400	1,367,400	1,471,440
Defensible Space	190,457	200,000	200,000	200,000	200,000
<b>Total Services &amp; Supplies</b>	<b>14,273,166</b>	<b>15,218,426</b>	<b>15,334,430</b>	<b>15,459,432</b>	<b>16,514,498</b>
General Fund Cap. Exp.	113,813	121,257	340,000	686,445	370,150
Int. Serv. Cap. Exp.	26,719	-	-	-	5,000
Utility Fund Cap. Exp.	7,037,423	2,816,092	3,900,000	5,861,400	5,186,500
Comm. Services Cap. Exp.	3,905,926	6,043,500	7,283,002	8,886,502	3,792,040
Beach Cap. Exp.	221,248	284,298	200,000	990,050	454,500
Utility Debt Service	643,133	643,134	643,135	643,134	643,134
Comm. Serv. Debt Service	1,285,340	381,401	384,354	384,354	383,172
Beach Debt Service	6,237	6,241	6,241	6,289	6,270
<b>Total Capital &amp; Debt Serv.</b>	<b>13,239,839</b>	<b>10,295,923</b>	<b>12,756,732</b>	<b>17,458,174</b>	<b>10,840,766</b>
<b>Total Uses</b>	<b>44,769,031</b>	<b>43,992,388</b>	<b>47,609,162</b>	<b>52,897,437</b>	<b>48,170,362</b>
<b>Net Sources (Uses)</b>	<b>\$ (794,842)</b>	<b>\$ 4,813,781</b>	<b>\$ 2,454,440</b>	<b>\$ 225,983</b>	<b>\$ 665,282</b>



## IVGID 2020-2021 District Budget Calendar

(all dates are subject to change)

8-27-19 .....	Strategic Plan for 2020-2022 started by Senior Team
9-6-19 .....	Working 2020-2021 Budget is Open in Innoprise
9-12-19 .....	Capital Projects Data Sheets and Process Started
10-24-19 .....	Staff Budget kickoff
11-1-19 .....	Target substantially completed with Ski Operating Budget
10-19 to 1-20 .....	Staff prepares draft operating budget
10-19 to 2-20 .....	Staff prepares updated Capital Improvement Project Summary for first 5 Years of proposed Data Sheets
11-7-19 .....	Managers' report progress to date to GM
12-5-19 .....	Managers' report progress to date to GM
Potential Workshop.....	Potential Board of Trustees approval of Strategic Plan Item in April/May 2020
12-13-19 .....	Cutoff for identifying new CIP or Personnel Requests to the GM
1-28-20 .....	Senior Team previews Long Term Capital Funding
2-12-20 .....	Trustees set Budget and Rec Roll Hearing date as May 27, 2020
2-26-20 .....	IVGID Utility Rate Study
2-26-20 .....	Overall Operating Budget Preview and Strategy Introduction
3-6-20 .....	2020/2021 preliminary operating information released on OpenGov.com
3-11-20 .....	Board overview of Operating Budget
3-13-20 .....	Release CIP 5 Year Summary Online (with Data Sheets)
By Appointment .....	Capital Improvement Projects Tour
4-1-20 .....	Board review of 2020-2021 Capital Improvement Proposed Budget & Funding
4-14-20 .....	Consider and Approve "Tentative" Budget Filing and Preliminary Rec Roll
4-14-20 .....	Utility Rates (Ordinances 2 and 4) Public Hearing and Approval of Revised Ordinances
4-15-20 .....	File "Tentative" Budget Form 4404LGF with State of NV
5-27-20 .....	Public Hearing on final proposed Rec Roll and 2020-2021 Fiscal Year Budget
6-1-20 .....	File Final Budget Form 4404LGF with State of NV
6-30-20 .....	Distribute Operating and CIP Budget Books
7-29-20 .....	Review and Approve District Indebtedness Report including the Five Year Capital Improvement Project Summary and State Forms
8-15-20 .....	Deadline to publish Form 4409 Summary Budget

# Preliminary FY2020-21 Capital Improvement Program Budget & Updated Five Year Capital Plan

Board of Trustees Meeting – April 1, 2020  
Presented by Director of Finance Paul C. Navazio



# Overview and Objective

- 1) Receive DRAFT 2020-21 Capital Improvement Plan Budget
  - 2) Provide Board Feedback on Proposed projects and Funding Plan
  - 3) Direct Staff to finalize 2020-21 Capital Improvement Plan
    - For Inclusion in District's Tentative Budget Submittal (April)
    - Pending Final Adoption of District Budget (May)
- 

Following final budget adoption, Approved Five-Year Capital Improvement Plan required to be filed with State of Nevada:

- *Statement of Indebtedness Report due in July*

# Presentation Outline

- Background / Introduction
- Preliminary Capital Improvement Plan (CIP) Summary
  - Five-Year CIP
  - Proposed FY2020-21 Capital Budget Appropriations
- Carry-over Appropriations in Support of FY2020-21 CIP Budget
  
- Capital Budget Highlights / Priority Projects
  
- Fund Balance Analysis
  - Community Services Fund
  - Beach Enterprise Fund
- Recap / Update to FY2020-21 Preliminary Budget
- FY2020-21 Budget Calendar



## 5 Year Capital Improvement Plan Summary - As of 3.13.2020

Fund	2021	2022	2023	2024	2025	Total
General Fund	\$ 370,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 260,150	\$ 4,620,250
Utilities	5,186,500	4,390,700	4,709,000	3,954,500	4,618,320	22,859,020
Internal Services	5,000	64,800	30,000	12,000	28,000	139,800
Community Services	3,792,040	7,723,080	3,052,900	3,314,020	3,492,820	21,374,860
Beaches	454,500	2,825,060	349,000	449,500	208,100	4,286,160
<b>TOTAL</b>	<b>\$ 9,808,190</b>	<b>\$ 15,393,740</b>	<b>\$ 8,429,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,607,390</b>	<b>\$ 53,280,090</b>

Fund / Department	2021	2022	2023	2024	2025	Total
<b>General Fund</b>						
Accounting / Information	353,150	277,600	133,950	105,900	255,150	1,125,750
General	17,000	112,500	155,000	3,205,000	5,000	3,494,500
<i>Sub-Total</i>	<i>\$ 370,150</i>	<i>\$ 390,100</i>	<i>\$ 288,950</i>	<i>\$ 3,310,900</i>	<i>\$ 260,150</i>	<i>\$ 4,620,250</i>
<b>Utilities</b>						
Public Works Shared	554,000	1,162,500	883,000	349,500	573,320	3,522,320
Water	1,515,000	666,000	1,511,000	930,000	1,105,000	5,727,000
Sewer	3,117,500	2,562,200	2,315,000	2,675,000	2,940,000	13,609,700
<i>Sub-Total</i>	<i>\$ 5,186,500</i>	<i>\$ 4,390,700</i>	<i>\$ 4,709,000</i>	<i>\$ 3,954,500</i>	<i>\$ 4,618,320</i>	<i>\$ 22,859,020</i>
<b>Internal Services</b>						
Fleet	-	-	30,000	12,000	28,000	70,000
Buildings	5,000	64,800	-	-	-	69,800
<i>Sub-Total</i>	<i>\$ 5,000</i>	<i>\$ 64,800</i>	<i>\$ 30,000</i>	<i>\$ 12,000</i>	<i>\$ 28,000</i>	<i>\$ 139,800</i>
<b>Community Services</b>						
Championship Golf	1,535,000	522,980	267,000	1,064,900	586,300	3,976,180
Mountain Golf	199,000	694,500	1,042,500	604,500	900,200	3,440,700
Facilities	100,000	174,400	138,500	104,000	91,620	608,520
Ski	1,192,000	5,088,950	538,400	601,900	1,320,500	8,741,750
Parks	172,440	267,200	655,000	295,000	197,000	1,586,640
Tennis	48,600	5,000	5,000	33,000	32,500	124,100
Recreation Center	455,000	917,050	406,500	610,720	364,700	2,753,970
Community Services Shared	90,000	53,000	-	-	-	143,000
<i>Sub-Total</i>	<i>\$ 3,792,040</i>	<i>\$ 7,723,080</i>	<i>\$ 3,052,900</i>	<i>\$ 3,314,020</i>	<i>\$ 3,492,820</i>	<i>\$ 21,374,860</i>
<b>Beaches</b>	<i>\$ 454,500</i>	<i>\$ 2,825,060</i>	<i>\$ 349,000</i>	<i>\$ 449,500</i>	<i>\$ 208,100</i>	<i>\$ 4,286,160</i>
<b>TOTAL</b>	<b>\$ 9,808,190</b>	<b>\$ 15,393,740</b>	<b>\$ 8,429,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,607,390</b>	<b>\$ 53,280,090</b>

## FY2020-21 Budget Appropriations

Fund	Total		Fund Sources		
	Proposed 2020-21		Current Revenues	Fund Balance	
General Fund	\$	370.150	\$	370.150	-
Utilities		5,188,500		4,707,500	\$ 479,000
Community Services		3,792,040		3,192,040	600,000
Beach		454,500		264,500	190,000
Internal Services		5,000		5,000	-
	\$	<b>9,808,190</b>	\$	<b>8,539,190</b>	<b>1,269,000</b>

# CARRY-OVER APPROPRIATIONS

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees PROPOSED For the Year Ending June 30, 2021					3/13/2020 Form 4404 Budgeted Expenditures	
DESCRIPTION	PROJECT #	Prior Year	Current Year	Projects Cancelled	Adjustments	Reallocation	Carry Over to next year	
		Carry Forward	Proposed					
<b>General Fund:</b>								
Human Resources Management and Payroll Processing	1315CO1801	300,000	0				-300,000	0
<b>Total General Fund</b>	<b>Total</b>	<b>300,000</b>	<b>370,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300,000</b>	<b>370,150</b>
<b>Utility Fund:</b>								
<b>Utility Shared Projects</b>								
<b>Water</b>	<b>Total</b>	<b>0</b>	<b>554,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>554,000</b>
Effluent Export Project - Phase II	2524SS1010	11,586,890	2,000,000			-8,797,000	-4,789,890	0
Effluent Pipeline Segment 5,097 Feet	2524SS20XX		0			6,097,000		6,097,000
Effluent - Pond Lining	2599SS2010		0			2,700,000		2,700,000
Building Upgrades Water Resource Recovery Facility	2599BD1105		80,000					80,000
Sewer Pumping Station Improvements	2599DI1104		70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	400,000	650,000					1,050,000
<b>Sewer</b>	<b>Total</b>	<b>11,986,890</b>	<b>3,117,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,789,890</b>	<b>10,314,500</b>
<b>Total Utility Fund</b>	<b>Total</b>	<b>11,986,890</b>	<b>5,186,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,789,890</b>	<b>12,383,500</b>
<b>Total Internal Service</b>	<b>Total</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>Championship Golf Course:</b>								
Venue Signage Enhancement	3141BD1706	60,000	0				-60,000	0
Replacement of 2010 John Dere 8500 #641	3142LE1760	92,000						92,000
Championship Golf Printer Copier Replacement	3199OE1501	10,000	0					10,000
<b>Total Championship Golf Course</b>	<b>Total</b>	<b>162,000</b>	<b>1,535,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-60,000</b>	<b>1,637,000</b>
<b>Mountain Golf Course:</b>								
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	113,985	0				-83,589	30,396
Mountain Golf Cart Path Replacement	3241LI2001	166,395	165,000					331,395
<b>Total Mountain Golf Course</b>	<b>Total</b>	<b>280,380</b>	<b>199,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-83,589</b>	<b>395,791</b>
<b>Total Chateau and Aspen Grove</b>	<b>Total</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>



# CARRY-OVER APPROPRIATIONS

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees PROPOSED For the Year Ending June 30, 2021					3/13/2020	
DESCRIPTION	PROJECT #	Prior Year	Current Year	Projects Cancelled	Adjustments	Reallocation	Carry Over to next year	Budgeted Expenditures
		Carry Forward	Proposed					
<b>Diamond Peak Ski Resort:</b>								
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	220,000	300,000					520,000
Diamond Peak Way Finding Signage Evaluation	3469RS1709	15,000	0				-15,000	0
Storage Building Replacement Design Evaluation (grants)	3499BD1804	40,000	0				-40,000	0
Ecommerce/Middleware Software	3499CE1909	202,000	0					202,000
Ski Master Plan Implementation (Entitlements)	3653BD1501	663,000	0				-663,000	0
<b>Total Diamond Peak</b>	<b>Total</b>	<b>1,140,000</b>	<b>1,192,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-718,000</b>	<b>1,614,000</b>
<b>Parks:</b>								
Pump Track as funded by Grants	4378LI1604	300,000	0				-300,000	0
<b>Total Parks</b>	<b>Total</b>	<b>300,000</b>	<b>172,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300,000</b>	<b>172,440</b>
<b>Tennis:</b>								
Tennis Center Renovation	4588BD1604	1,162,000	0					1,162,000
<b>Total Tennis</b>	<b>Total</b>	<b>1,162,000</b>	<b>48,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,210,600</b>
<b>Recreation Center:</b>								
Pool Facility Deck/Floor Re-coat	4885BD1606	34,000	0					34,000
<b>Total Recreation Center</b>	<b>Total</b>	<b>34,000</b>	<b>455,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>489,000</b>
<b>Community Services Administration:</b>								
<b>Total Community Services Administration</b>	<b>Total</b>	<b>0</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>
<b>Beach:</b>								0
Incline Beach Facility Replacement	3973LI1302	20,000	100,000					120,000
<b>Total Beach</b>	<b>Total</b>	<b>20,000</b>	<b>454,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>474,500</b>
<b>District-wide Total</b>		<b>\$15,385,270</b>	<b>\$9,808,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,251,479)</b>	<b>\$18,941,981</b>

## Fund Balance Analysis *Community Services and Beach Funds*

	Community Services Fund	Beach Fund
<b>Audited Assigned Fund Balance June 30, 2019</b>	\$ 12,261,649	\$ 1,774,846
Projected Operating Sources FYE 6/30/20	18,830,497	2,226,580
Projected Operating Uses FYE 6/30/20	(17,735,730)	(1,994,500)
Projected Capital Sources 6/30/20	3,322,215	302,172
Projected Capital Grants and Insurance	1,625,050	.
Projected Capital Uses 6/30/20	(6,981,122)	(270,050)
Projected Debt Service Sources 6/30/20	410,150	7,748
Projected Debt Service Uses 6/30/20	(384,354)	(6,289)
Transfer of Work Comp residual	241,875	13,125
<b>Projected Assigned Fund Balance June 30, 2020</b>	<b>\$ 11,590,180</b>	<b>\$ 2,053,632</b>
<b>Proposed Affects for 2020-2021:</b>		
Proposed Operating Sources FYE 6/30/21	19,595,090	2,341,670
Proposed Operating Uses FYE 6/30/21	(19,117,811)	(2,162,207)
Proposed Capital Sources 6/30/21	3,608,880	352,133
Proposed Capital New Project Uses 6/30/21	(3,792,400)	(483,600)
Projected Carry over CIP Grants from 6/30/20	340,000	.
Projected Carry over CIP Projects from 6/30/20	(3,078,380)	(20,000)
Proposed Debt Service Sources 6/30/21	410,100	7,747
Proposed Debt Service Uses 6/30/21	(383,172)	(6,270)
<b>Projected Fund Balance June 30, 2021</b>	<b>\$ 9,172,487</b>	<b>\$ 2,033,105</b>
<b>Planned to meet Asset Replacement Funding:</b>		
Bond Issue (Or Other Funding)	.	1,500,000
Burnt Cedar Pool Replacement Project 2021-22	.	(2,700,000)
5k/3Way Pavement Replacement Project 2021-22	(3,600,000)	.
Recreation Center Lockers from fund balance 2021-22	(515,000)	.
Completion of Diamond Peak Entitlements	(603,000)	.
Incline Beach House (THD)	.	TBD
Sources (Uses) for fund balance from CIP 2022-23	555,980	(60,000)
Sources (Uses) for fund balance from CIP 2023-24	704,960	(120,000)
<b>Projected Fund Balance (6/30/20) less planned items</b>	<b>\$ 5,655,427</b>	<b>\$ 653,105</b>
<b>Possible Fund Balance Target by Policy</b>	<b>\$ 4,500,000</b>	<b>\$ 925,000</b>
<b>Remainder</b>	<b>\$ 1,155,427</b>	<b>\$ 228,105</b>

**IVGID Executive Summary based on Form 4404LGF**  
**As of 3/16/2020**

**FYE June 30, 2021**

**Fund and Function Budgeted Sources and Uses**

IVGID	General Fund	Community Services	Beach Fund	Total Governmental	Utilities Fund	Internal Services	Total Proprietary	Budgeted	
								2020-21 All Funds Summary	2019-20 All Funds Summary
<b>Operating Activities:</b>									
<b>Revenues:</b>									
Ad Valorem & Property Tax	\$ 1,770,000	\$ -	\$ -	\$ 1,770,000	\$ -	\$ -	\$ -	\$ 1,770,000	\$ 1,697,807
Consolidated Tax	1,755,000	-	-	1,755,000	-	-	-	1,755,000	1,751,692
Charges for Services	-	17,522,204	1,596,800	19,119,004	13,072,588	-	13,072,588	32,191,592	29,588,263
Recreation Facility Fees	-	1,763,430	658,495	2,421,925	-	-	-	2,421,925	2,709,330
Intergovernmental & Grants	-	38,700	-	38,700	31,000	-	31,000	69,700	40,400
Interfund	1,471,440	99,911	-	1,571,351	241,400	3,321,636	3,563,036	5,134,387	4,762,317
Miscellaneous	2,400	118,130	-	120,530	-	-	-	120,530	112,761
Investments	131,400	52,500	11,250	195,150	148,500	-	148,500	343,650	467,000
<b>Total Operating Sources</b>	<b>5,130,240</b>	<b>19,594,875</b>	<b>2,266,545</b>	<b>26,991,660</b>	<b>13,493,488</b>	<b>3,321,636</b>	<b>16,815,124</b>	<b>43,806,784</b>	<b>41,129,570</b>
<b>Expenditures by Function:</b>									
<b>General Government</b>									
Operations	4,606,336	-	-	4,606,336	-	3,329,097	3,329,097	7,935,433	7,558,041
<b>Utilities</b>									
Operations	-	-	-	-	8,114,145	-	8,114,145	8,114,145	7,845,217
<b>Recreation:</b>									
Championship Golf	-	5,099,456	-	5,099,456	-	-	-	5,099,456	4,703,639
Mountain Golf	-	1,181,086	-	1,181,086	-	-	-	1,181,086	1,027,877
Facilities	-	565,991	-	565,991	-	-	-	565,991	549,035
Ski	-	8,054,900	-	8,054,900	-	-	-	8,054,900	7,565,368
Recreation Center	-	2,604,032	-	2,604,032	-	-	-	2,604,032	2,475,123
Recreation Admin	-	460,950	-	460,950	-	-	-	460,950	444,071
Parks	-	888,119	-	888,119	-	-	-	888,119	891,279
Tennis	-	263,277	-	263,277	-	-	-	263,277	270,423
Beach	-	-	2,162,207	2,162,207	-	-	-	2,162,207	2,109,190
<b>Total Operating Expenditures</b>	<b>4,606,336</b>	<b>19,117,811</b>	<b>2,162,207</b>	<b>25,886,354</b>	<b>8,114,145</b>	<b>3,329,097</b>	<b>11,443,242</b>	<b>37,329,596</b>	<b>35,439,263</b>
<b>Net Operating Sources &amp; Uses</b>	<b>\$ 523,904</b>	<b>\$ 477,064</b>	<b>\$ 104,338</b>	<b>\$ 1,105,306</b>	<b>\$ 5,379,343</b>	<b>\$ (7,461)</b>	<b>\$ 5,371,882</b>	<b>\$ 6,477,188</b>	<b>\$ 5,690,307</b>
<b>Non-Operating Activities:</b>									
Capital Grants & Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 923,800
Facility Fees - Capital Projects	-	3,608,880	302,133	3,911,013	-	-	-	3,911,013	3,624,387
Facility Fees - Debt Service	-	410,100	7,747	417,847	-	-	-	417,847	417,898
Use of Fund Balance for Projects	-	200,000	50,000	250,000	450,000	-	450,000	700,000	7,027,765
Capital Project Expenditures	(370,150)	(3,792,040)	(454,500)	(4,616,690)	(5,186,500)	(5,000)	(5,191,500)	(9,808,190)	(16,424,397)
Debt Service Payments	-	(383,172)	(6,270)	(389,442)	(643,134)	-	(643,134)	(1,032,576)	(1,033,777)
<b>Net Non-Operating Sources &amp; Uses</b>	<b>(370,150)</b>	<b>43,768</b>	<b>(100,890)</b>	<b>(427,272)</b>	<b>(5,379,634)</b>	<b>(5,000)</b>	<b>(5,384,634)</b>	<b>(5,811,906)</b>	<b>(5,464,324)</b>
<b>Overall Net Sources &amp; Uses</b>	<b>\$ 153,754</b>	<b>\$ 520,832</b>	<b>\$ 3,448</b>	<b>\$ 678,034</b>	<b>\$ (291)</b>	<b>\$ (12,461)</b>	<b>(12,752)</b>	<b>\$ 665,282</b>	<b>\$ 225,983</b>

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
DISTRICT OVERALL

As of 3/16/20

SOURCES AND USES BY OBJECT FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
<b>Sources:</b>					
Ad Valorem Property Tax	\$ 1,533,805	\$ 1,604,615	\$ 1,690,000	\$ 1,697,807	\$ 1,770,000
Consolidated Taxes	1,649,920	1,708,093	1,750,000	1,751,692	1,755,000
Charges for Services	27,643,676	31,814,592	30,489,000	29,588,263	32,191,592
Facility Fee - Operations	2,451,609	3,813,583	2,709,087	2,709,330	2,421,925
Facility Fee - Capital	3,002,675	2,811,012	3,624,387	3,624,387	3,911,013
Facility Fee - Debt Service	1,317,238	337,604	417,748	417,898	417,847
Investment income	252,402	846,169	537,000	467,000	343,650
Miscellaneous Revenues	242,424	164,855	141,000	112,781	120,530
Intergovernmental	37,220	31,570	40,000	40,400	69,700
Interfund	3,442,411	3,502,773	3,338,000	3,394,917	3,862,947
Central Services	1,094,000	1,169,400	1,367,400	1,367,400	1,471,440
Capital Grants & Insurance	356,709	31,958	1,625,000	923,800	-
Use of Fund Balance	950,000	1,169,945	2,335,000	7,027,785	700,000
<b>Total Sources</b>	<b>43,974,189</b>	<b>48,806,169</b>	<b>50,063,602</b>	<b>53,123,420</b>	<b>48,835,644</b>

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
DISTRICT OVERALL

As of 3/16/20

SOURCES AND USES BY OBJECT FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	Actual FYE - 18	Actual FYE - 19	Estimated Actual FYE- 20	Approved Budget FYE - 20	Proposed Budget FYE - 21
<b>Uses:</b>					
Salaries & Wages	12,730,481	13,678,439	14,123,000	14,259,576	14,833,302
Employee Benefits	4,525,545	4,799,600	5,395,000	5,720,255	5,981,796
<b>Total Personnel</b>	<b>17,256,026</b>	<b>18,478,039</b>	<b>19,518,000</b>	<b>19,979,831</b>	<b>20,815,098</b>
Professional Services	403,484	447,988	531,470	513,000	551,500
Services & Supplies	7,957,119	8,311,481	8,587,000	8,671,389	9,209,207
Insurance	925,881	1,138,930	867,780	865,980	700,020
Utilities	2,249,442	2,242,251	2,303,800	2,388,308	2,435,197
Cost of Goods Sold	1,452,803	1,708,396	1,677,000	1,653,375	1,947,134
Central Services	1,094,000	1,169,400	1,367,400	1,367,400	1,471,440
Defensible Space	190,457	200,000	200,000	200,000	200,000
<b>Total Services &amp; Supplies</b>	<b>14,273,166</b>	<b>15,218,426</b>	<b>15,334,430</b>	<b>15,459,432</b>	<b>16,514,498</b>
General Fund Cap. Exp.	113,813	121,257	340,000	688,445	370,150
Int. Serv. Cap. Exp.	26,719	-	-	-	5,000
Utility Fund Cap. Exp.	7,037,423	2,816,092	3,900,000	5,861,400	5,188,500
Comm. Services Cap. Exp.	3,905,926	6,043,500	7,283,002	8,888,502	3,792,040
Beach Cap. Exp.	221,248	284,298	200,000	990,050	454,500
Utility Debt Service	643,133	643,134	643,135	643,134	643,134
Comm. Serv. Debt Service	1,285,340	381,401	384,354	384,354	383,172
Beach Debt Service	6,237	6,241	6,241	6,289	6,270
<b>Total Capital &amp; Debt Serv.</b>	<b>13,239,839</b>	<b>10,295,923</b>	<b>12,758,732</b>	<b>17,458,174</b>	<b>10,840,766</b>
<b>Total Uses</b>	<b>44,769,031</b>	<b>43,992,388</b>	<b>47,609,162</b>	<b>52,897,437</b>	<b>48,170,362</b>
<b>Net Sources (Uses)</b>	<b>\$ (794,842)</b>	<b>\$ 4,813,781</b>	<b>\$ 2,454,440</b>	<b>\$ 225,983</b>	<b>\$ 865,282</b>

# Overview and Objective

- 1) Receive DRAFT 2020-21 Capital Improvement Plan Budget
  - 2) Provide Board Feedback on Proposed projects and Funding Plan
  - 3) Direct Staff to finalize 2020-21 Capital Improvement Plan
    - For Inclusion in District's Tentative Budget Submittal (April)
    - Pending Final Adoption of District Budget (May)
- 

Following final budget adoption, Approved Five-Year Capital Improvement Plan required to be filed with State of Nevada:

- *Statement of Indebtedness Report due in July*

# Budget Calendar

3-11-20 .....	Board overview of Operating Budget
3-13-20 .....	Release CIP 5 Year Summary Online (with Data Sheets)
By Appointment .....	Capital Improvement Projects Tour
4-1-20 .....	Board review of 2020-2021 Capital Improvement Proposed Budget & Funding
4-14-20 .....	Consider and Approve "Tentative" Budget Filing and Preliminary Rec Roll
4-14-20 .....	Utility Rates (Ordinances 2 and 4) Public Hearing and Approval of Revised Ordinances
4-15-20 .....	File "Tentative" Budget Form 4404LGF with State of NV
5-27-20 .....	Public Hearing on final proposed Rec Roll and 2020-2021 Fiscal Year Budget
6-1-20 .....	File Final Budget Form 4404LGF with State of NV
6-30-20 .....	Distribute Operating and CIP Budget Books
7-29-20 .....	Review and Approve District Indebtedness Report including the Five Year Capital Improvement Project Summary and State Forms
8-15-20 .....	Deadline to publish Form 4409 Summary Budget