

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winquest
Interim General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Adoption of Incline Village General Improvement District Final Budget for FY2020-21, State of Nevada Form 4404LGF, and related 2020-21 Capital Improvement Project Budget, Recreation Facility Fee and Beach Facility Fee, and the Central Service Cost Allocation for Fiscal Year 2020-21

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: May 21, 2020

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve the District's Fiscal Year 2020-21 Final Budget and related actions to include:

- a. Revision to Policy 18.1.0 and approval of the Central Services Cost Allocation Plan for Fiscal Year 2020-2021 allocating a total of \$1,471,440 in costs from the General Fund to the Utility Fund, Community Services Funds and Beach Fund.
- b. Review and adopt the proposed FY2020-2021 Recreation Facility Fee of \$330 and Beach Facility Fee of \$500.
- c. Approval of the Incline Village General Improvement District's Final Operating Budget for Fiscal Year 2020-2021 (Form 4404LGF as prescribed by the State of Nevada Department of Taxation), and authorized positions.
- d. Approval of the Incline Village General Improvement District's Capital Improvement Project Budget for Fiscal Year 2020-2021.

II. BACKGROUND

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

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

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

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

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

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

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

III. BUDGET HIGHLIGHTS

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

	Revenues	Expenditures	Change in Fund Balance
General Fund	\$ 5,343,240	\$ 5,170,251	\$ 172,989
Utilities	15,856,126	15,939,294	(83,168)
Community Services	24,817,873	24,660,784	157,089
Beach	5,137,375	2,367,069	2,770,306
Internal Services	3,228,036	3,256,310	(28,274)
Total	\$ 54,382,650	\$ 51,393,707	\$ 2,988,944

2. The General Fund budget, totaling appropriations of \$5,170,251 is primarily supported by tax revenues distributed by Washoe County (property and sales tax), as well as funding provided via the Central Services Cost Allocation Plan. General Fund revenues (primarily consolidates sales tax) have been down-graded as a result of the COVID-19 pandemic, and baseline expenditures reflect the elimination of 1.5 FTE positions and a savings of \$126,000. A total of \$1,471,440 in revenues reflects General Fund reimbursements for costs incurred in support of District operations funded by the Utility, Community Services and Beach funds, consistent with the requirements of NRS 354.613 as well as Board Policy 18.1.0.

3. While the District's Utility-funded operations are arguably relatively insulated from the economic impacts of the current crisis, the Board has deferred action on a planned annual water and sewer rate adjustment, which has now been factored into the FY2020-21 Final Budget. The revenues for the Utility Fund reflect a reduction of \$670,178 from the levels assumed in the Preliminary Budget, as well as corresponding reductions in services and supplies (\$108,000) and capital project expenditures (\$600,000) that latter have been deferred to future years, and assumes delayed approval of the rate increases required to support ongoing operations and future investments in the District's utility infrastructure. The budget includes funding in support of a comprehensive Utility Rate and Reserve Study to inform long-term financial planning and future rate adjustments.
4. The District's Community Services funds for FY2020-21 reflect a combined budget of \$24,660,784 supported by Charges for Services, Facility Fees and use of available fund balances. The budgets for each fund within this category have been revised since the approval of the Preliminary Budget to reflect reduced levels of activities resulting from the gradual resumption of activities and anticipated protocols that are being put in place as venues resume operations. It should be noted that funding plan for the Community Services funds continues to assume support from significant net operating revenues from the District's Ski Operations at Diamond Peak. While it is unclear as to whether the COVID-19 pandemic will significantly impact ski operations this winter, the budget has been developed using relatively conservative assumptions for skier visits and revenues as compared to recent history, including this current year when ski operations were closed roughly one-month early.
5. Beach Fund operations in FY2020-21 are supported by appropriations totaling \$2,367,069 funded primarily through the Beach Facility Fee and Charges and Services paid by guests. Beach fund revenues and appropriations have also been reduced relative to the Preliminary Budget. While the beaches are expected to be open and available to residents and guests, revenues are expected to be impacted by reduced program activities, concessions (rentals) and food and beverage operations throughout the summer of 2020.
6. A significant component of the Final FY2020-21 budget impacting the District's Community Services and Beach funds is the proposed adjustment to the Recreation Facility Fee and Beach Facility Fee assessed on property owners for the coming fiscal year. Board of Trustees direction has been provided to reduce the Recreation Facility Fee from \$705 per parcel to \$330 per parcel while the Beach Facility Fee is proposed to increase from \$125

per parcel to \$500 per parcel, pending final Board of Trustees approval. These fee adjustments will reduce Facility Fee revenues to the Community Services funds by \$3.1 million while increasing Facility Fee revenues to the Beach Fund by \$2.9 million compared to the revenues assumed in the Preliminary Budget. The Board of Trustees direction relative to the Facility Fees established for FY2020-21 are intended to increase funding capacity within the Beach Fund in support of priority capital projects, consistent with the Beach Master Plan, and shift funding for capital program expenditures within the Community Services Funds from new Facility Fee revenues to available excess fund balances. While the Board of Trustees is requested to adopt the Recreation Facility Fee and Beach Facility Fee for FY2020-21 via this agenda item, separate Board action is required (also on tonight's agenda) to provide for the collection of the Facility Fees by the Washoe County Treasurer's office via the property tax bill issued to each property owner within the District.

7. Appropriations supporting FY2020-21 Capital Improvement Program Budget total \$14,377,677 funded through \$9,023,190 in new appropriations and \$5,344,487 in net carry-over appropriations from the current year supporting ongoing projects. Significantly, of the \$9.0 million in new appropriations, \$3,572,845 is proposed to be allocated from available excess fund balances, primarily within the various Community Services Funds. This draw down of fund balances for capital program expenditures is required, and indeed intentional, and informed the Board direction relative to the setting of Recreation and Beach Facility Fees for FY2020-21 (see above).
8. As noted, the Capital Improvement Project budget for FY2020-21 includes a total of \$5,344,487 in net carry-over appropriations from the FY2019-20 budget. Of the \$17,341,377 identified as available for carry-over from FY2020-21, at total of \$11,986,890 will revert to fund balances for use in future years of the capital plan. This includes \$ 11,586,890 in support of the Effluent Pipeline Project and \$400,000 to complete work required to update the District's Use Permit for Diamond Peak, albeit consistent with a reduced scope of the overall Ski Master Plan. Separate Board action is required to approve the proposed level of carry-over appropriations requested for FY2020-21.
9. Lastly, as it relates to the FY2020-21 Capital Improvement Project budget and updated Five-Year Capital Plan, the Board of Trustees has re-affirmed select projects as critical Board of Trustees priorities. These include the reconstruction of the Burnt Cedar Pool and construction of a new Incline Beach House and related improvements identified in the Beach Master Plan, as well as the need to fund reconstruction of Ski Way and Parking Lot. These

project priorities, relative to available funding capacity, represent a driving factor in the adjustment to the FY2020-21 Facility Fees. In addition, the Board of Trustees continues to prioritize the construction of a new dog park although no funding has been identified for this project at this time.

10. Several additional revisions have been incorporated into the District's Final FY2020-21 Budget that impact implementation of the budget and spending plan. These include the reestablishment of separate Capital and Debt Service Funds for each Community Services fund and Beach Fund as well as the removal of Food and Beverage operations from the Championship Golf Course activity center and Golf Fund.
11. As we move to finalize the District's FY2020-21 budget consistent with Board of Trustees direction provided throughout the budget process as well as requirements of the State of Nevada and applicable Board Policy, separate action is recommended related to the plan to transition the District's Community Services and Beach fund from Special Revenue fund-types back to Enterprise fund-types, beginning with the FY2021-22 fiscal year. A Resolution of Intent to initiate this process has been prepared and is discussed in General Business Item I.3 on this evening's agenda.

Following Board of Trustees action to approve the District's FY2020-21 Budget, Capital Improvement Plan update and related implementing actions, Staff will be submitting the Final Budget to the State of Nevada (filing date June 1, 2020) as preparing the FY2020-21 Adopted Budget document to assist the Board, residents and the public understand the sources and uses, flow of funds, and fund balances across all District funds and activities. Through this process, Staff aims to increase the level of transparency and understanding of the District's budget, financial position and fiscal practices.

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

IV. OTHER ATTACHMENTS

Budget Summary

Central Services Cost Allocation Plan

Facility Fee(s) – FY2020-21

State Form 4404LFG for the fiscal year ending June 30, 2020

Authorized Positions Summary
Capital Improvement Project Budget
5-Year Capital Improvement Project Summary
Estimated Capital Carry Over Capital Improvement Projects from 2018-19

IVGID Executive Summary based on Form 4404LGF

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

**Annual Budget
Fiscal Year 2020-2021
District-wide Sources and Uses
All Funds Rollup**

	Actual 2 Years Ago	Actual 1 Year Ago	Budget Current Year	FY2020-21 Budget Final
REVENUES				
Ad Valorem Property Tax	1,533,905	1,604,615	1,697,807	1,770,000
Consolidated Taxes	1,649,920	1,708,093	1,751,692	1,668,000
Sales and Fees	29,219,525	33,628,837	31,223,435	32,186,757
Concessions	135,413	116,551	95,700	88,700
Sales Allowance	-2,809,737	-3,239,134	-2,908,204	-3,465,263
Facility Fees	6,771,522	6,756,410	6,751,615	6,580,990
Rents	1,066,793	1,065,200	1,149,732	1,029,729
Intergovernmental - Operating Grants	37,220	33,010	40,400	69,700
Fines and Penalties	37,213	23,194	30,000	25,200
Interfund Services	3,442,412	3,724,719	3,394,917	3,568,285
Central Services Revenue	1,094,000	1,169,400	1,367,400	1,471,440
OTHER FINANCING SOURCES				
Non Operating Leases	109,464	112,772	110,361	118,130
Investment Earnings	252,403	846,169	467,000	343,650
Capital Grants	356,708	31,958	923,800	0
Proceeds from Capital Asset Dispositions	129,103	54,233	0	0
Funded Capital Resources	0	0	7,027,765	8,927,332
Transfers In	1,750,000	3,931,339	2,649,000	0
TOTAL REVENUES AND OTHER SOURCES	44,775,865	51,567,365	55,772,420	54,382,650
EXPENDITURES AND USES				
Personnel Cost				
Salaries and Wages	12,730,483	13,678,438	14,259,576	14,171,146
Employee Fringe	4,525,545	4,799,599	5,720,256	5,820,293
Professional Services	403,463	448,017	513,000	643,415
Services and Supplies	7,939,751	8,311,481	8,671,368	8,910,515
Insurance	925,882	1,138,930	665,980	700,020
Utilities	2,249,443	2,242,252	2,388,307	2,411,687
Cost of Goods Sold	1,452,803	1,708,397	1,653,375	1,654,938
Central Services Cost	1,094,000	1,169,400	1,367,400	1,471,440
Fuels Management	190,457	200,000	200,000	200,000
Extraordinary Items	17,368	0	0	0
Intrafund Expense	0	0	0	0
CAPITAL EXPENDITURES				
Capital Improvements	11,191,316	9,143,891	15,737,952	8,673,040
Capital Carry Forward	-539,803	3,329,624	0	5,354,487
Capital Outlay	113,813	121,257	686,445	350,150
DEBT SERVICE				
Principal	1,682,762	859,678	884,987	928,148
Interest	237,546	161,369	148,790	104,428
INTERFUND TRANSFERS AND ADJUSTMENTS				
Transfers Out	1,750,000	3,931,339	2,649,000	0
TOTAL EXPENDITURES AND USES	45,964,828	51,243,670	55,546,436	51,393,707
NET SOURCES AND USES	-1,188,964	323,694	225,984	2,988,944

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
RECONCILIATION OF SOURCES AND USES TO FORM 4404LGF
FINAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2020**

	<u>General Fund</u>	<u>Community Services</u>	<u>Beach</u>	<u>Utilities</u>	<u>Internal Services</u>
Net Sources & Uses	\$ 172,989	\$ 577,261	\$ 2,350,136	\$ (83,167)	\$ (28,274)
Deduct Fund Balance for Capital	(300,000)	(5,594,546)		(3,032,786)	-
Interfund Transfer			-	-	-
Budgeted Contingency					
Add back Capital Expend.				7,140,286	5,000
Add back Debt Service				643,134	-
Deduct Depreciation				(3,485,000)	(14,300)
Deduct Interest expense				(104,428)	
Net change per Budget Form	<u>(127,011)</u>	<u>(5,017,285)</u>	<u>2,350,136</u>	<u>\$ 1,078,039</u>	<u>\$ (37,574)</u>
Fund Balance, Beginning	<u>3,935,986</u>	<u>12,360,444</u>	<u>2,159,262</u>		
Fund Balance, Ending	<u>\$ 3,808,975</u>	<u>\$ 7,343,159</u>	<u>\$ 4,509,398</u>		

Form 4404LGF Sch. A-1

Form 4404LGF Sch. F-1

Form 4404LGF - Final - May 22, 2019

CENTRAL SERVICES COST ALLOCATION

Revision to Policy 18.1.0

Central Services Cost Allocation Plan FY2020-21

MEMORANDUM

TO: Board of Trustees

FROM: Indra S. Winqest
Interim General Manager

Paul Navazio
Director of Finance

SUBJECT: Review, Discuss and Possibly Approve Fiscal Year 2020/2021:
Budget, Capital Improvement Project Budget, Recreation Facility Fee,
Beach Facility Fee and Central Service Cost Allocation

- a. Revision to Policy 18.1.0 Central Services Cost Allocation Plan

DATE: May 21, 2020

I. RECOMMENDATION

The Board of Trustees makes a motion to approve a revision to Board Policy 18.1.0 – Central Services Cost Allocation Plan to ensure consistency with current budget practice and reflect the transition to Special Revenue Fund-type accounting.

II. BACKGROUND

Board Policy 18.1.0, adopted February 29, 2012, establishes a policy and process related to the establishment and annual review of a Central Services Cost Allocation Plan.

The purpose of a Central Services Cost Allocation Plan is to appropriately allocate administrative overhead costs incurred by the District's General Fund to other funds supporting District operations and activities. Generally accepted accounting principles and best practices require that the methodology employed to allocate such costs is fair, equitable and in proportion to the demand placed on administrative overhead functions by programs and services funded by non-General Fund sources.

The District has historically limited the allocation allowable administrative overhead costs to Human Resources and Finance/Accounting expenditures. These costs, updated each year with the budget process, are in turn allocated as overhead costs to other programs based upon a methodology that uses staffing (Full-Time Equivalent positions), payroll costs, and services and supplies expenditures. For example, Human Resources costs are typically allocated on the basis of FTE while

accounting costs are allocated on the basis of non-personnel expenditures (and/or number of transactions processed).

The existing Board Policy authorizes the allocation of Central Services Costs to other funds according to a methodology to be reviewed each year as part of the budget process. However, at the time that Policy 18.1.0 was adopted, the District used Enterprise Funds, exclusively, to support District operations. These funds included the District's Utility Fund, Internal Services Fund(s) and Community Services and Beach Funds. As a result, the Policy specifically authorizes Central Services Cost allocations to the District's Enterprise Funds.

Beginning with the FY2014-15, the District transitioned its Community Services and Beach Funds from Enterprise-type to Special Revenue-type funds. However, Policy 18.1.0 was not updated to conform to the change in fund-types. Nonetheless, each annual budget continued to include a Central Services Cost Allocation, pursuant to the plan presented to - and approved by - the Board as part of the annual budget process, which continued to allocate costs to the District's Community Services and Beach Funds (along with Utilities and Internal Services).

While the cost allocation plans have arguably continued throughout to be consistent with the intent of Board Policy 18.1.0, when adopted, those plans approved and implemented since FY2014-15 have not conformed to the language of the policy with respect to the exclusive application to enterprise funds.

The proposed revisions to Policy 18.1.0 (attached) would update the policy to reflect the fact that selected funds are no longer Enterprise Funds and ensure conformity of the annual Cost Allocation Plans to Board Policy. Furthermore, the proposed revisions would also ensure that the Policy 18.1.0 is consistently applicable regardless of any future change of fund types for selected funds.

Finally, it should be noted that the policy specifically references Nevada Revised Statute Section 354.107 (Regulations) and 354.613(1c) (Enterprise Funds Cost Allocation). The latter provides that a central services cost allocation made to an entity's enterprise fund requires approval by the Board on a non-consent item on a regular Board meeting agenda. If approved, the revised Board Policy 18.1.0 will continue to conform to the requirements of NRS 354.107 and NRS 354.613(c).

III. FINANCIAL IMPACT AND BUDGET

The proposed FY2020-21 Budget includes an allocation of \$1,471,440 in Central Services Costs (supported by the General Fund) to the various funds supporting District operations and services, including the Utility Fund, and Community Services funds and Beach Funds (see attachment).



Budgeting and Fiscal Management
Adoption of Central Service Cost Allocation Plan
Policy 18.1.0

POLICY. The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

- 0.1 Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District's General Fund to departments, divisions and Enterprise Funds.
- 0.2 This Policy and related Practice can only be modified by a non-consent agenda item during a regular meeting of the Board of Trustees.

The District's adopted other Financial Policies (6.1.0) that should be used to frame major practice initiatives and be summarized in the budget document. This Policy is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's Enterprise Funds.

The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

Practice categories that should be considered for development, adoption and regular review are as follows:

- 0.1.1 Costs Allowed
- 0.1.2 Allocation Method
- 0.1.3 Billing rates for services provided

Effective for the year ended June 30, 2012 upon
acceptance by the Board of Trustees
Adopted February 29, 2012



**Budgeting and Fiscal Management
Adoption of Central Service Cost Allocation Plan
Policy 18.1.0**

POLICY. The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

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The District's adopted other Financial Policies (6.1.0) that should be used to frame major practice initiatives and be summarized in the budget document. This Policy is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's supported by other funds. ~~Enterprise Funds.~~

The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

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- 0.1.1 Costs Allowed
- 0.1.2 Allocation Method
- 0.1.3 Billing rates for services provided

Effective for the year ended June 30, 2020 upon acceptance by the Board of Trustees as proposed on May 27, 2020.

**Incline Village General Improvement District
Central Services Cost Allocation Plan**

For the Fiscal Year Ending June 30, 2021

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost													
Budgeted FTE by Fund Allocation	22.5 8.70%	35.4 13.74%	39.2 15.18%	10.9 4.22%	1.4 0.56%	75.9 29.41%	21.2 8.22%	7.7 3.00%	1.5 0.60%	3.3 1.27%	21.1 8.17%	17.8 6.92%	257.9 100%
Budgeted Wages by Fund Allocation	\$ 2,081,280 14.69%	\$ 2,921,780 20.62%	\$ 1,616,161 11.40%	\$ 409,731 2.89%	\$ 88,583 0.63%	\$ 3,135,849 22.13%	\$ 1,037,021 7.32%	\$ 313,796 2.21%	\$ 108,530 0.77%	\$ 147,970 1.04%	\$ 810,930 5.72%	\$ 1,499,515 10.58%	\$ 14,171,146 100%
Budgeted Benefits by Fund Allocation	\$ 1,105,120 18.99%	\$ 1,449,604 24.91%	\$ 509,946 8.76%	\$ 117,206 2.01%	\$ 47,500 0.82%	\$ 1,050,665 18.05%	\$ 327,605 5.63%	\$ 82,979 1.43%	\$ 28,038 0.48%	\$ 61,384 1.05%	\$ 221,093 3.80%	\$ 819,153 14.07%	\$ 5,820,293 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,288,700 8.93%	\$ 3,341,969 23.17%	\$ 2,289,792 15.87%	\$ 551,971 3.83%	\$ 394,378 2.73%	\$ 3,450,786 23.92%	\$ 729,896 5.06%	\$ 413,837 2.87%	\$ 79,190 0.55%	\$ 184,372 1.28%	\$ 768,230 5.33%	\$ 932,642 6.47%	\$ 14,425,763 100%
Budgeted Accounting - Invest. Int.	\$ 880,590												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	62,933	163,203	111,820	26,955	19,259	168,517	35,644	20,209	3,867	9,004	37,516	45,545	\$ 704,472
Blended Allocation	14%	20%	12%	3%	1%	23%	7%	2%	1%	1%	6%	11%	
Budgeted Human Resources HR + 20% Accounting	\$ 985,735												
Based on Wages, Benefits & FTE	\$ 1,161,853												
	164,124	229,507	136,887	35,345	7,736	269,526	81,989	25,714	7,156	13,056	68,530	122,283	\$ 1,161,853
Central Services Cost Allocation	\$ 394,885	\$ 392,709	\$ 248,707	\$ 62,301	\$ 26,995	\$ 438,043	\$ 117,633	\$ 45,923	\$ 11,023	\$ 22,060	\$ 106,046		\$ 1,866,325
Annual Billing for Adopted Budget		\$ 392,709	\$ 248,707	\$ 62,301	\$ 26,995	\$ 438,043	\$ 117,633	\$ 45,923	\$ 11,023	\$ 22,060	\$ 106,046		\$ 1,471,440

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

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Paul Navazio, Director of Finance

FY2020-21 FACILITY FEE

Recreation Facility Fee

Beach Facility Fee

FY2020-21 FACILITY FEES

Recreation Facility Fee Beach Facility Fee

As part of the annual budget process, the Board traditionally approves a resolution which outlines the billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as establishing the amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) to be collected. Upon final approval, the District provides Washoe County Treasurer's Office with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

At its meeting of April 14, 2020, the Board of a Trustees took action (via Resolution 1878) to approve the Preliminary Report for Collection as well as setting of the public hearing for May 27, 2020 to consider final action of the Recreation and Beach Facility Fees for FY2020-21. The Board also scheduled, and held, a follow-up discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on May 7, 2020 and May 19, 2020. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2020-21 Final Budget to include a Recreation Facility Fee of \$330 and a Beach Facility Fee of \$500 for FY2020-21.

Accordingly, Staff has prepared a revised budget for fiscal year 2020-21 that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Consistent with Board direction provided at the workshop on May 19, 2020, the final FY2020-21 budget has been revised to reflect a Recreation Facility Fee of \$330 to be collected from all properties within the District to support planned expenditures within the Community Services Funds and the Beach Facility Fee of \$500 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2020-2021 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the fees to be assessed for Fiscal Year 2020-21 is summarized as follows:

• Recreation Facility Fee (All properties)	\$330.00
• Beach Facility Fee (properties with Beach access)	<u>500.00</u>
<i>Total Combined Fee (properties with Beach access)</i>	<u><i>\$830.00</i></u>

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2020/21 preliminary budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$2,706,990		
Beach Facility Fee		\$3,874,000	
<i>Total Combined Revenues</i>			<i>\$6,580,990</i>

The proposed fees are being modified from the rates assumed in the District's Preliminary Budget.

The reduction in the Recreation Facility Fee from \$705 per parcel to \$330 per parcel is expected to result in a reduction in revenues to the Community Services Fund of \$3,076,125 from the level assumed in the Preliminary Budget. This reduction results in a corresponding level of existing reserve funds within the Community Services being required to support the level of capital project expenditures for Fiscal Year 2020-21.

The increase in the Beach Facility Fee from \$125 per parcel to \$500 per parcel is expected to result in an increase in revenues to the Beach Fund of \$2,905,500 as compared to revenues assumed in the Preliminary Budget. This increased revenue is intended to support planned capital project expenditures supported by the Beach Fund expected to be implemented consistent with the Five-Year Capital Improvement Plan.

Based on fund projections provided to the Board of Trustees at its May 19, 2020 workshop, the recommended Facility Fees, when incorporated into the FY2020-21 budget, are expected to result in a *draw-down* of excess fund balance within the District's Community Services funds to \$4.45 million above the Board's reserve policy level, and an *increase* in the excess fund balance within the District's Beach Fund to \$4.46 million above the Board's reserve policy level.

SHIFT	\$375	CSF Fee	\$ 330	Punch Card Values	\$ 66.00
		Beach Fee	\$ 500		\$ 166.00
		Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	DRAFT Budget 2020-21
Community Services Fund		\$ 12,261,649	\$ 9,146,076	\$ 11,822,831	\$ 9,233,244
<i>Excess Fund Balance</i>			4,664,372	7,656,831	4,453,791
Beach Fund		\$ 1,774,846	\$ 1,123,442	\$ 2,001,007	\$ 4,972,720
<i>Excess Fund Balance</i>			596,144	1,507,007	4,460,328

Incline Village General Improvement District Facility Fee Reconciliation by Parcel

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

Allocation of FY2020-21 Facility Fees

Budget for 2020-2021	Facilit Fee Revenues By FUND									Roll-up	
	320	330	340	350	360	370	380	390	Total Comm. Svcs	Beach	
Facility Fee charged to # Parcels:	8,203	7,748									
	GOLF	Facilities	Ski	Recreation	CS Admin	Paks	Tennis				
Golf - Championship	\$ 4								254,293		
Golf - Mountain	27								-		
Facilities	5								41,015		
Diamond Peak Ski	(200)			(1,640,600)					(1,640,600)		
Youth & Family Programming	26				213,278				213,278		
Senior Programming	23				188,669				188,669		
Recreation Center	100				820,300				820,300		
Comm. Services Administration	127					1,041,781			1,041,781		
Parks	89						730,067		730,067		
Tennis	14							114,842	114,842		
Beach		85								658,580	
Per Parcel Operating Component	215	85	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,222,247	\$ 1,041,781	\$ 730,067	\$ 114,842	1,763,645	
Per Parcel Capital Exp. Component	65	414				443,195	90,000			533,195	
Per Parcel Debt Service Component	50	1					410,150			7,748	
Total Facility Fee Per Parcel	\$ 330	\$ 500	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,665,442	\$ 1,541,931	\$ 730,067	\$ 114,842	\$ 2,706,990	
Facility Fee - NO Beach Access	\$ 330										
		\$ 500									
Facility Fee - Beach Access		\$ 830									

STATE OF NEVADA
BUDGET FORM 4404LGF



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
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RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 686-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
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Las Vegas, Nevada 89101
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HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

May 20, 2020

Mr. Paul C. Navazio
Incline Village GID
893 Southwood Blvd.
Incline Village, NV 89451

Re: Tentative Budget – Fiscal Year 20/21
Incline Village General Improvement District

Dear Mr. Navazio:

The Department of Taxation has examined your fiscal year 2020/21 tentative budget for Incline Village GID pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget (NRS 354.598 (3)).

If you should have any questions, please do not hesitate to call me at (775) 684-2065 or by e-mail kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann
Budget Analyst
Local Government Finance
Department of Taxation



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

IVGID.ORG

Serving the communities of Incline Village and Crystal Bay, Nevada

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

Incline Village General Improvement District herewith submits the FINAL approved budget for the
fiscal year ending June 30, 2021

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 1,770,000

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be
lowered.

This budget contains 7 governmental fund types with estimated expenditures of \$ 31,808,660 and
2 proprietary funds with estimated expenses of \$ 15,010,912

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local
Government Budget and Finance Act).

CERTIFICATION

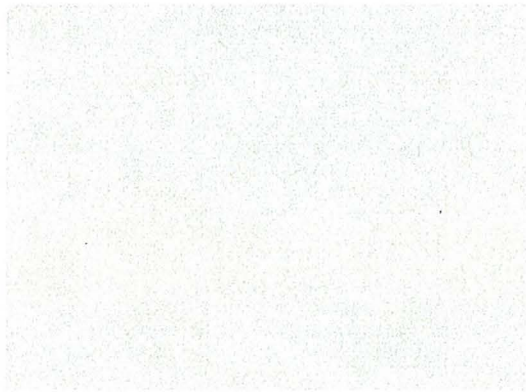
APPROVED BY THE GOVERNING BOARD:

I Paul C. Navazio
Director of Finance

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed:

Dated:



SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2020 to May 31, 2020 this year)

Date and Time: May 27, 2020

Publication Date: May 15 & May 22, 2020

Place: The Chateau, 955 Fairway Blvd, Incline Village, NV 89451

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FISCAL YEAR BUDGET FOR THE YEAR ENDING JUNE 30, 2021
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

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

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

Incline Village General Improvement District

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2020-2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.1172	1,817,882,343	2,130,558	0.1172	2,130,558	548,224	1,582,334
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0139	1,817,882,343	252,686	0.0139	252,686	65,020	187,666
M. SUBTOTAL A, C, L							
N. Debt							
O. TOTAL M AND N	0.1311	\$ 1,817,882,343	\$ 2,383,244	0.1311	\$ 2,383,244	\$ 613,244	\$ 1,770,000

Incline Village General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2021

Budget Summary for Incline Village General Improvement District

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

* FUND TYPES: R - Special Revenue
 C - Capital Projects
 D - Debt Service
 T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,615,540	1,690,000	1,770,000	1,770,000
Personal Property Tax	17,871	12,000	12,000	12,000
Subtotal Taxes	1,633,411	1,702,000	1,782,000	1,782,000
Intergovernmental:				
Consolidated Tax (CTX)	1,440,607	1,489,000	1,494,000	1,407,000
LGTA tax	249,615	249,000	249,000	249,000
State Grants	-	-	-	-
Subtotal Intergovernmental	1,690,222	1,738,000	1,743,000	1,656,000
Miscellaneous:				
Investment income	327,815	275,000	131,400	131,400
Other	2,002	2,000	2,400	2,400
Central Services Cost Allocation	1,169,400	1,367,400	1,471,440	1,471,440
Subtotal Other	1,499,217	1,644,400	1,605,240	1,605,240
SUBTOTAL REVENUE ALL SOURCES	4,822,850	5,084,400	5,130,240	5,043,240
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-	-	-	-
Sale of capital assets	-	-	-	-
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustments	800,000			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,522,786	3,765,586	3,935,986	3,935,986
TOTAL AVAILABLE RESOURCES	8,145,636	8,849,986	9,066,226	8,979,226

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	40,757	29,100	29,967	29,967
Employee Benefits	17,980	18,700	20,311	20,311
Services and Supplies	524,466	420,000	434,718	479,718
Subtotal General Administration	583,203	467,800	484,996	529,996
General Manager				
Salaries and Wages	244,421	270,000	265,714	265,714
Employee Benefits	105,047	115,000	115,751	115,751
Services and Supplies	69,361	60,000	56,340	56,340
Subtotal General Manager	418,829	445,000	437,805	437,805
Trustees				
Salaries and Wages	102,992	104,000	106,114	106,114
Employee Benefits	27,822	32,400	32,904	32,904
Services and Supplies	45,068	45,000	77,000	77,000
Subtotal Trustees	175,882	181,400	216,018	216,018
Accounting				
Salaries and Wages	572,025	592,500	611,635	611,635
Employee Benefits	252,081	275,000	323,754	323,754
Services and Supplies	60,134	70,000	77,636	77,636
Subtotal Accounting	884,240	937,500	1,013,025	1,013,025
Information Services & Technology				
Salaries and Wages	426,004	484,000	494,412	409,070
Employee Benefits	191,122	250,000	288,096	246,800
Services and Supplies	211,242	300,000	360,817	360,817
Subtotal Information Services	828,368	1,034,000	1,143,325	1,016,687
Risk Management				
Salaries and Wages	81,841	-	-	-
Employee Benefits	40,039	-	-	-
Services and Supplies	15,139	-	-	-
Subtotal Risk Management	137,019	-	-	-
Human Resources				
Salaries and Wages	431,911	532,600	551,976	551,976
Employee Benefits	203,821	304,000	304,561	304,561
Services and Supplies	46,662	115,000	129,196	129,196
Subtotal Human Resources	682,394	951,600	985,733	985,733
Health & Wellness				
Salaries and Wages	18,446	16,500	16,496	14,936
Employee Benefits	5,875	6,900	9,274	6,235
Services and Supplies	4,495	5,000	21,475	21,475
Subtotal Health & Wellness	28,816	28,400	47,245	42,646
Communications				
Salaries and Wages	95,076	96,300	91,868	91,868
Employee Benefits	43,559	48,000	54,803	54,803
Services and Supplies	55,763	84,000	131,518	131,518
Subtotal Communications	194,398	228,300	278,189	278,189
Capital Outlay				
General Government	64,972	340,000	370,150	650,150
Information Services & Technology	56,285			
Subtotal Capital Outlay	121,257	340,000	370,150	650,150
FUNCTION SUBTOTAL	4,054,406	4,614,000	4,976,486	5,170,249

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

General Government

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,902,689	4,570,000	5,071,084	3,391,290
Mountain Golf Course	740,968	615,000	922,166	818,834
Facilities (Chateau & Aspen Grove)	392,246	450,000	529,421	1,440,299
Ski	11,778,871	10,025,000	10,148,735	10,148,735
Community Programming	1,364,044	1,320,000	1,364,897	1,007,900
Parks	46,580	53,000	65,801	38,700
Tennis	153,435	156,000	158,100	100,400
Recreation Administration	(730,819)	(750,000)	(738,000)	(317,830)
Subtotal Charges for Services	17,648,014	16,439,000	17,522,204	16,628,328
Facility Fee				
Championship Golf Course	805,884	172,000	32,808	32,812
Mountain Golf Course	517,661	328,120	221,454	221,481
Facilities (Chateau & Aspen Grove)	468,584	131,248	41,010	41,015
Ski	238,403	(1,640,600)	(1,640,400)	(1,640,400)
Community Programming	1,307,104	1,173,029	1,222,098	1,222,098
Parks	970,052	730,067	729,978	729,978
Tennis	164,416	114,842	114,828	114,828
Recreation Administration	1,350,671	4,773,996	5,060,634	1,041,833
Subtotal Facility Fees	5,822,775	5,782,702	5,782,410	1,763,645
Other miscellaneous				
Operating Grants	17,000	17,000	17,000	17,000
Investment income	199,322	79,000	52,500	52,500
Sale of Assets	34,567	24,000	-	-
Interfund services (green spaces)	86,060	88,000	99,911	98,849
Intergovernmental (IV high school fields)	14,570	23,000	21,700	21,700
Miscellaneous other & Cell Tower Leases	112,777	110,000	118,130	118,130
Capital Grants	-	1,375,000	-	-
Insurance proceeds	50,300	250,000	-	-
Subtotal Other Miscellaneous	514,596	1,966,000	309,241	308,179
Subtotal	23,985,385	24,187,702	23,613,855	18,700,152
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule I)	645,000	241,875		
BEGINNING FUND BALANCE	10,645,469	13,333,953	12,360,444	12,360,444
Prior Period Adjustments	(645,000)			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,000,469	13,333,953	12,360,444	12,360,444
TOTAL AVAILABLE RESOURCES	34,630,854	37,763,530	35,974,299	31,060,596

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,509,876	1,635,000	1,739,948	1,258,610
Employee Benefits	383,157	470,000	524,010	364,034
Services and Supplies	2,392,390	2,591,800	2,835,820	2,094,835
Capital Outlay	-	568,200	1,637,000	-
Subtotal Championship Golf Course	4,285,423	5,265,000	6,736,778	3,717,479
Mountain Golf Course				
Salaries and Wages	340,012	355,000	432,056	409,731
Employee Benefits	93,523	103,000	119,791	117,206
Services and Supplies	526,907	562,000	629,239	614,272
Capital Outlay	-	2,188,200	395,791	-
Subtotal Mountain Golf Course	960,442	3,208,200	1,576,877	1,141,209
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	76,190	85,000	88,583	446,134
Employee Benefits	37,739	41,000	47,500	193,412
Services and Supplies	368,598	412,840	429,908	865,037
Capital Outlay	-	180,400	100,000	-
Subtotal Facilities	482,527	719,240	665,991	1,504,583
Ski				
Salaries and Wages	3,072,710	2,970,000	3,135,849	3,135,849
Employee Benefits	925,074	980,000	1,050,665	1,050,665
Services and Supplies	3,833,164	3,600,100	3,868,386	3,888,829
Capital Outlay	-	1,640,850	1,614,000	-
Subtotal Ski	7,830,948	9,190,950	9,668,900	8,075,343
Community Programming (including Rec Center)				
Salaries and Wages	1,156,579	1,210,000	1,260,756	1,037,021
Employee Benefits	321,005	355,000	394,888	327,605
Services and Supplies	819,388	932,300	948,388	847,529
Capital Outlay	-	344,650	489,000	-
Subtotal Community Programming	2,296,972	2,841,950	3,093,032	2,212,155
Parks				
Salaries and Wages	337,927	338,000	342,681	313,796
Employee Benefits	75,544	75,000	86,061	82,979
Services and Supplies	401,968	354,800	459,377	459,760
Capital Outlay	-	2,158,752	172,440	-
Subtotal Parks	815,439	2,926,552	1,060,559	856,535
Tennis				
Salaries and Wages	136,149	135,000	128,372	108,530
Employee Benefits	26,172	26,000	29,635	28,038
Services and Supplies	91,223	101,490	105,270	90,213
Capital Outlay	-	201,950	1,210,600	-
Subtotal Tennis	253,544	464,440	1,473,877	226,781
Community Services Administration				
Salaries and Wages	153,065	170,000	181,948	147,970
Employee Benefits	43,445	55,000	70,030	61,384
Services and Supplies	166,775	177,400	208,972	206,432
Capital Outlay	-	-	90,000	-
Subtotal Comm. Serv. Administration	363,285	402,400	550,950	415,786
Debt Service - G.O. Revenue Supported Bond				
Principal	-	355,188	362,075	-
Interest	-	29,166	21,097	-
Subtotal Debt Service	-	384,354	383,172	-
Subtotal - Comm. Services Expenditures	17,288,580	25,403,086	25,210,136	18,149,871
Transfers Out	3,678,473			5,594,546
Transfers Out	329,848			
ENDING FUND BALANCE	13,333,953	12,360,444	10,764,163	7,316,179
TOTAL COMMITMENTS & FUND BALANCE	34,630,854	37,763,530	35,974,299	31,060,596

Incline Village General Improvement District

Community Services Special Revenue Fund

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

Incline Village General Improvement District

Beach Special Revenue Fund

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	5,592			
Capital Grants	31,958			
Subtotal	37,550	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule 1)				
Transfers designated from Facility Fees	2,508,528			533,195
Transfers from operating resources	1,169,945			5,594,546
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,327,477			-
TOTAL RESOURCES	6,043,500	-	-	6,127,741
EXPENDITURES				
Championship Golf - New Projects	450,219			1,535,000
- Carryover Projects	47,158			118,827
Mountain Golf - New Projects	202,180			34,000
- Carryover Projects	135,969			313,380
Facilities - New Projects	21,406			100,000
- Carryover Projects	-			-
Ski - New Projects	3,801,573			1,192,000
- Master Plan	-			-
- Carryover Projects	737,454			1,071,864
Comm. Programming - New Projects	133,838			455,000
- Carryover Projects	126,080			-
Parks - New Projects	135,199			172,440
- Carryover Projects	6,842			-
Tennis - New Projects	54,180			48,600
- Carryover Projects	50,000			996,630
Comm. Services Admin - New Projects	4,180			90,000
- Carryover Projects	137,222			-
Subtotal	6,043,500	-	-	6,127,741
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule 1)				
ENDING FUND BALANCE	-			
		No Fund Activity Post June 30, 2019. Reactivated effective 7/1/2020		
TOTAL COMMITMENTS & FUND BALANCE	6,043,500	-	-	6,127,741

Incline Village General Improvement District

Community Services Capital Projects Fund

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supportec				
Principal	344,365			362,075
Interest	37,036			21,097
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	381,401	-	-	383,172
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	-			26,978
TOTAL COMMITMENTS & FUND BALANCE	381,401	No Fund Activity Post June 30, 2019. Reactivated effective 7/1/2020	-	410,150

Incline Village General Improvement District

SCHEDULE C - COMMUNITY SERVICES DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

Incline Village General Improvement District
 SCHEDULE C - BEACH DEBT SERVICE FUND
 THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users	12,264,273	12,500,000	13,072,588	12,402,440
Receipts from intergovernmental services	-	-	-	-
Receipts from interfund services	111,853	180,000	241,400	241,400
Receipts from operating grants	1,440	-	31,000	31,000
Payments to and for employees	(3,930,319)	(4,080,000)	(4,293,596)	(4,371,384)
Payments to vendors	(3,463,230)	(3,699,700)	(3,616,669)	(3,784,490)
Payments for interfund services				
a. Net cash provided by (or used for) operating activities	4,984,017	4,900,300	5,434,723	4,518,966
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer in from General Fund	-	45,000	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	45,000	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(2,816,092)	(3,516,400)	(12,383,500)	(7,140,286)
Proceeds from sale of assets	15,066	5,000	-	-
Payments of capital related debt	(509,678)	(523,988)	(538,707)	(538,706)
Capital contributions	114,787			
Payment of interest	(133,456)	(119,146)	(104,428)	(104,428)
c. Net cash provided by (or used for) capital and related financing activities	(3,329,373)	(4,154,534)	(13,026,635)	(7,783,420)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	(7,267)	-	-	-
Investments purchased	(4,500,000)	(2,500,000)		
Investments sold or matured	255,939	2,000,000	5,000,000	
Investment earnings	198,470	165,000	148,500	148,500
d. Net cash provided by (or used in) investing activities	(4,052,858)	(335,000)	5,148,500	148,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,398,214)	455,766	(2,443,412)	(3,115,954)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,764,416	4,366,202	4,821,968	4,821,968
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,366,202	4,821,968	2,378,556	1,706,014

___ Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Utility Fund

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for services				
Interfund:				
Fleet Services	1,155,513	1,155,000	1,238,140	1,238,140
Engineering	620,810	825,000	949,500	949,500
Building Services	1,023,990	1,090,000	1,133,996	1,040,396
Workers Compensation	504,549	-	-	-
Total Operating Revenue	3,304,862	3,070,000	3,321,636	3,228,036
OPERATING EXPENSE				
Salaries & Wages	1,282,090	1,470,000	1,552,215	1,499,515
Employee Benefits	617,824	710,000	844,240	819,153
Services & Supplies	1,383,194	872,000	896,822	912,122
Utilities	10,838	11,500	11,520	11,520
Professional Fees	-	5,000	9,000	9,000
Depreciation	12,561	13,560	14,300	14,300
Total Operating Expense	3,306,507	3,082,060	3,328,097	3,265,610
Operating Income or (Loss)	(1,645)	(12,060)	(6,461)	(37,574)
NONOPERATING REVENUES				
Interest Earned	360	-	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Capital Grants				
Sales of capital assets				
Total Nonoperating Revenues	360	-	-	-
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,285)	(12,060)	(6,461)	(37,574)
Transfers (Schedule T)				
In				
Out	(474,356)	-	-	-
Net Operating Transfers	(474,356)	-	-	-
CHANGE IN NET POSITION	(475,641)	(12,060)	(6,461)	(37,574)

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Internal Services Fund

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users				
Receipts from Interfund services provided	3,304,862	3,070,000	3,321,636	3,228,036
Payment to and for employees	(1,790,450)	(2,180,000)	(2,396,455)	(2,318,668)
Payments to vendors	(1,526,271)	(888,500)	(917,342)	(932,642)
Final payments on Work Comp Liabilities				
a. Net cash provided by (or used for) operating activities	(11,859)	1,500	7,839	(23,274)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers from Work Comp	(300,000)	-	-	-
Residual Equity Transfer - close Work Comp	(174,356)	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(474,356)	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-	-	(5,000)	(5,000)
Sale of capital assets	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	(5,000)	(5,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Restricted investments released (increased)	103,880	-	-	-
Investments Purchased	-	-	-	-
Investments matured or sold	-	-	-	-
Investment earnings	360	-	-	-
d. Net cash provided by (or used in) investing activities	104,240	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(381,975)	1,500	2,839	(28,274)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	817,812	435,837	437,337	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	435,837	437,337	440,176	(28,274)

___ Incline Village General Improvement District

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Internal Services Fund

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

Incline Village General Improvement District Budget Fiscal Year 2020-2021

Transfer Schedule for Fiscal Year 2020-2021

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND Community Services Capital Funds						
	Community Services Special Revenue Funds		5594546			
SUBTOTAL			5594546			None
EXPENDABLE TRUST FUNDS						
SUBTOTAL			None			None
DEBT SERVICE						
SUBTOTAL			None			None

Incline Village General Improvement District _____

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2020-2021

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
SUBTOTAL			None			None
INTERNAL SERVICE						
SUBTOTAL			None			None
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			None			None
TOTAL TRANSFERS			None			None

Incline Village General Improvement District

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 81st Session; February 1, 2021 to May 31, 2021

1. Activity:	<u>Legislative Advocay</u>	
2. Funding Source:	<u>General Fund Revenue</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ <u>24,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>1,200</u>
Total		\$ <u><u>25,200</u></u>

Entity: Incline Village General Improvement District

Budget Year 2020-2021

Page: 28
Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2020 - 2021

Local Government: Incline Village General Improvement District

Contact: Paul C Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Existing Contracts: 15

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

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2020 - 2021

Local Government: Incline Village General Improvement District

Contact: Paul C. Navazio

E-mail Address: pcn@ivgid.org

Daytime Telephone: 775-832-1365

Total Number of Privatization Contracts: 5

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Incline Spirits, Inc.	5/11/2011	9/30/2022		\$ -	\$ -		2	\$12	District is paid a fee to operate concession
2	Sand Harbor Water Sports LLC	5/15/2019	9/3/2021		\$ -	\$ -		No Staff displaced		District is paid a fee to operate concession
3	Massage Therapist		Fiscal Year		\$ 14,000	\$ -		0.5		Licensed Prof.
4	Umpires		Fiscal Year		\$ 2,800	\$ -		0.09		Contract with Assoc.
5	Art Instructor		Fiscal Year		\$ 1,800	\$ -		0.06		Infrequent schedule
6										
7										
8	Total				\$ 18,600	\$ -		2.65		

Attach additional sheets if necessary.

Nevada Department of Taxation
Local Government Finance

CHECKLIST FOR TENTATIVE BUDGET REVIEW
CONDENSED

Entity: IVGID

Reviewed by: _____

Date: April 9, 2020

RATES ENTERED	
Operating Rate	0.1179
Voter Approved	0.0000
Legislative	0.0132
Debt Service	0.0000
TOTAL	0.1311

GENERAL QUESTIONS

	Yes	No	N/A
Have appropriate schedules been filed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year's expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? This form is to be submitted only for legislative years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Existing & Privatization Contract Reports (forms 31 & 32)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-2

	Yes	No	N/A
Is employment by function entered for each time period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-3 (Not required if does not levy tax)

Yes No N/A

Are the correct tax rates recorded in Column 1? (*Revenue Projection, Column 11*) Are correct assessed values recorded in Column 2? (*Revenue Projection, Column 4*) Do assessed values agree with Schedule S-2 and final revenue projections? (*Revenue Projections, Column 5*) Are the correct ad valorem revenue amounts recorded in Column 3? (*Revenue Projection, Column 8*)

Does the total in Column 5 agree with the total in Column 3, Schedule A?

Is the Net Proceeds of Minerals (NPM) recorded correctly?

 Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (*Revenue Projection, Part A, Column 26 & 27*)

**Is the Total Total close to the proforma projection? If not is there an explanation?*

NOTES:

SCHEDULE A

Yes No N/A

Do entries in Column 1 agree with beginning balances in all funds?

Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?

Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 5 on Schedule S-3?

Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?

Does the schedule foot and crossfoot?

NOTES:

SCHEDULE A-1

Yes No N/A

Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?

Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?

Does the schedule foot and crossfoot?

Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?

NOTES:

SCHEDULE A-2

Yes No N/A

Does the net income for each fund agree with the net income figures listed on Schedule A-2?

Net income is the result of Columns (1+3+5)-(2+4+6). Is Column 7 correct?

NOTES:

SCHEDULES B

Yes No N/A

Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?

Are all the funds in the audit included in the budget?

Has entity followed revenue classification as per budget instructions?

Has entity followed expenditure function and activity reporting as per budget instructions?

Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?

Has entity budgeted:

One amount for total salary and wages?

One amount for employee benefits?

One amount for services and supplies?

One amount for capital outlay as per budget instructions?

Do ending fund balances carry forward as beginning fund balances for the next year?

If not, is there an explanation?

Do total resources agree with total fund commitments and fund balance?

Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)

Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]

NOTES:

DEBT - SCHEDULES C AND C-1**Yes No N/A**Are lease payments identifiable in appropriate fund?

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report? Will the expiration of any debt issues allow for a reduction in debt rate? Are reserves at June 30, one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached? (NAC 354.650)

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A? Do general obligation types of debt compare with the audit or indebtedness report? Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1? Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund? Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

SCHEDULES F-1 AND F-2**Yes No N/A**Do Actual Prior Year total revenues and expenditures agree with the audit? Do any proprietary funds have a negative retained earnings shown in the audit? Have the total cash and cash equivalents been budgeted in a positive position at the end of the year? Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

SCHEDULE T**Yes No N/A**Is Schedule T prepared in accordance with example in budget instructions?

NOTES:

PERSONNEL INFORMATION

District Staffing Summary FY2020-21 Authorized Positions

Incline Village General Improvement District
2020-2021 Budget

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

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

Legend

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

**AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
Administrative Services:			
Executive Office:			
Contract		General Manager	Exempt
42		Assistant General Manager	Exempt
33		Executive Assistant/District Clerk	Exempt
18		Receptionist/Sr. Administrative Clerk (Admin/HR)	Non-Exempt
Administration:			
38		Director of Human Resources	Exempt
28		Sr. Human Resources Analyst/Risk Management	Exempt
25		Human Resources Analysts	Exempt
18		Receptionist/Sr. Administrative Clerk	Non-Exempt
42		Director of Finance	Exempt
34		Controller	Exempt
27		Senior Accountant	Exempt
25		Accountant	Exempt
TBD		Audit Clerk	Exempt
22		Payroll Coordinator	Exempt
18		Accounts Payable Technician	Non-Exempt
16		Administrative Technician	Non-Exempt
25		Safety Specialist	Exempt
29		District Wide Events and Communications Coordinator	Exempt
Information Technology:			
34		Director of Information Systems and Technology	Exempt
28		Senior IT Analyst	Exempt
26		IT Network Administrator	Exempt
24		Software Specialist	Exempt
22		IT Technician	Non-Exempt

AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)

Salary Range	Grade	Department	Position	FLSA Class
Public Works:				
Administration:				
	44		Director of Public Works	Exempt
	32		Public Works Administration Manager	Exempt
	24		Public Works Contracts Administrator I	Non-Exempt
	25		Public Works Contracts Administrator II	Non-Exempt
	G3		Customer Service Representative I	Non-Exempt
	G4		Customer Service Representative II	Non-Exempt
	N/A		Customer Service Clerk	Non-Exempt
	G7		Meter Technician I	Non-Exempt
	G8		Meter Technician II	Non-Exempt
	29		Resource Conservationist	Exempt
	21		Public Works Program Coordinator I	Non-Exempt
	23		Public Works Program Coordinator II	Non-Exempt
	21		Public Works Technician	Non-Exempt
	N/A		Solid Waste Enforcement & Regulatory Compliance Tech PTYRB	Non-Exempt
	N/A		District Public Works Driver (PTYR-B)	Non-Exempt
Engineering:				
	41		Engineering Manager	Exempt
	38		Principal Engineer	Exempt
	36		Senior Engineer	Exempt
	32		Engineering Technician	Exempt
Fleet Maintenance:				
	32		Fleet Superintendent	Exempt
	G8		Mechanic I	Non-Exempt
	G9		Mechanic II	Non-Exempt
	G10		Lead Mechanic III (Golf)	Non-Exempt
	G10		Lead Mechanic III (Public Works)	Non-Exempt
	G10		Lead Mechanic III (Ski)	Non-Exempt
	G5		Assistant Mechanic	Non-Exempt
Building Maintenance:				
	29		Buildings Superintendent	Exempt
	26		Buildings Assistant Superintendent	Exempt
	G5		Buildings Maintenance I	Non-Exempt
	G6		Buildings Maintenance II	Non-Exempt
	G7		Buildings Maintenance III - Electrical	Non-Exempt
	G7		Buildings Maintenance III - Finish Carpenter	Non-Exempt
	G7		Buildings Maintenance III - Mechanical Technician	Non-Exempt
	16		Custodial FT	Non-Exempt

AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)

Salary Range	Grade	Department	Position	FLSA Class
		Utilities:		
	36		Utilities Superintendent	Exempt
	32		Utilities Maintenance Specialist	Exempt
	G9		Utilities Asset Management Technician	Non-Exempt
		Compliance:		
	30		Compliance Supervisor/Chief Inspector	Exempt
	G10		Senior Inspector	Non-Exempt
	G9		Inspector II	Non-Exempt
	G8		Inspector I	Non-Exempt
		Pipeline:		
	31		Collection/Distribution Supervisor	Exempt
	G11		Collection/Distribution Operator III Assistant Supervisor	Non-Exempt
	G6		Collection/Distribution Operator Trainee	Non-Exempt
	G8		Collection/Distribution Operator I	Non-Exempt
	G9		Collection/Distribution Operator II	Non-Exempt
	G10		Collection/Distribution Operator III	Non-Exempt
		Water/Wastewater:		
	31		Water/Wastewater Supervisor	Exempt
	31		Chief Chemist	Exempt
	G8		Laboratory Analyst I	Non-Exempt
			Laboratory Analyst II	Non-Exempt
	G6		Water/Wastewater Operator Trainee	Non-Exempt
	G8		Water/Wastewater Operator I	Non-Exempt
	G9		Water/Wastewater Operator II	Non-Exempt
	G10		Water/Wastewater Operator III	Non-Exempt
	G11		Assistant Water/Wastewater Operator III Supervisor(Water)	Non-Exempt
	G11		Assistant Water/Wastewater Operator III Supervisor (WW)	Non-Exempt
	G11		Sr. Electrician/Instrumentation Technician	Non-Exempt
	G9		Electrician/Instrumentation Technician I/II	Non-Exempt
	G5		Buildings Maintenance I	Non-Exempt
	G6		Building Maintenance II	Non-Exempt

AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)

Salary Range			
Grade	Department	Position	FLSA Class
Community Services:			
Golf:			
		Director of Golf Operations/Community Services	Exempt
		Senior Head Professional	Exempt
		Head Golf Professional Championship Course	Exempt
8 Mo SM		Head Golf Professional Mountain Course	Exempt
		District Merchandiser	Exempt
		Revenue Office Manager	Exempt
		Assistant Revenue Office Manager	Exempt
		Revenue Safe Clerk	Non-Exempt
		Grounds Superintendent Golf Courses	Exempt
		Assistant Superintendent Mountain Course	Exempt
		Maintenance Crew Foreman	Exempt
		Assistant Superintendent Championship Golf	Exempt
Facilities:			
		Sales & Event Coordinator	Exempt
		Event Coordinator	Exempt
Recreation/Beach:			
		Director of Parks & Recreation	Exempt
		Superintendent of Parks & Recreation	Exempt
		Parks Superintendent	Exempt
		Parks & Recreation Manager - Operations	Exempt
		Parks and Rec Center Manager	Exempt
		Recreation Manager - Fitness, Health & Wellness	Exempt
7 Mo SM		Recreation Manager - Beaches	Exempt
		Recreation Supervisor - Aquatics	Exempt
		Recreation Supervisor - Mkting, Admin & Community Progra	Exempt
		Recreation Supervisor - Senior Programs	Exempt
		Recreation Supervisor - Sports	Exempt
N/A		Recreation Coordinator - Programs (PTYR-B)	Non-Exempt
		Senior Parks & Recreation Clerk	Exempt
		Parks & Recreation Clerk II	Non-Exempt
		Aquatics Maintenance Specialist	Non-Exempt
TBD		Aquatics Assistant	Non-Exempt
		Parks Supervisor	Exempt
		Parks Crew Supervisor	Exempt
G6		Buildings Maintenance II	Non-Exempt
		Parks and Rec Operations Supervisor	Exempt
		Parks & Rec Admin. Coodinator - Operations	Non-Exempt

**AUTHORIZED POSITIONS
2020-2021 Budget
FTYR, MSYR, PTYR(B)**

Salary Range Grade	Department	Position	FLSA Class
	Ski:		
38		Ski Resort General Manager	Exempt
31		Mountain Operations Manager	Exempt
26		Lift Manager	Exempt
26		Slope Maintenance Manager	Exempt
21		Lift Maintenance Technician	Non-Exempt
24		Assistant Lift Manager	Exempt
19		Lift Technician	???
24		Assistant Slope Maintenance Manager	Exempt
18		Receptionist/Sr. Administrative Clerk (Ski)	Non-Exempt
7 Mo SM		Ski Patrol Director	Exempt
5 Mo SM		Assistant Ski Patrol Director	Exempt
24		Revenue Office Manager	Exempt
20		Assistant Revenue Office Manager	Exempt
8 Mo SM		Director of Skier Services	Exempt
26		Base Operations Manager	Exempt
7 Mo SM		Rental Shop Manager	Exempt
7 Mo SM		Child Ski Center Manager	Exempt
	Marketing:		
27		Marketing Manager	Exempt
19		Marketing Coordinator	Exempt
	Food & Beverage		
25		Executive Chef	Exempt
21		Assistant F&B Manager	Exempt
21		Sous Chef	Exempt
21		Banquet Chef	Non-Exempt
	Other Recreation		
28		Community Services Budget Analyst	Exempt

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2020-2021 BUDGET

PART-TIME, TEMPORARY AND SEASONAL PERSONNEL

AREA	DEPT	DIV	POSITION	TYPE
Admin Svc	General	Acct	SPECIAL PROJECTS	T
Admin Svc	General	Admin	WEEKEND BOARDROOM SUPERVISOR	OC
Admin Svc	General	Admin	PUBLIC RECORDS OFFICER	P
Community Svs	Golf	Champ Maint	IRRIGATION TECHNICIAN GOLF	S
Community Svs	Golf	Champ Maint	MAINTENANCE GROUNDS WORKER	S
Community Svs	Golf	Champ Maint	HORTICULTURIST	SP
Community Svs	Golf	Champ Maint	OUTSIDE SERVICES SUPERVISOR	S
Community Svs	Golf	Champ Opns	GOLF SHOP STAFF	S
Community Svs	Golf	Champ Opns	JR. GOLF ASST. INSTRUCTOR	SP
Community Svs	Golf	Champ Opns	LEAD GOLF SHOP STAFF	S
Community Svs	Golf	Champ Opns	LEAD MERCHANDISE SALES STAFF	S
Community Svs	Golf	Champ Opns	MERCHANDISE SALES STAFF	S
Community Svs	Golf	Champ Opns	OUTSIDE SERVICES STAFF	S
Community Svs	Golf	Champ Opns	STARTER/RANGER	S
Community Svs	Golf	Champ Opns	TEACHING PROFESSIONAL	S
Community Svs	Facilities	F&B	BANQUET COOK	OC
Community Svs	Facilities	F&B	BANQUET DISHWASHER	OC
Community Svs	Facilities	F&B	BANQUET SERVER	OC
Community Svs	Facilities	F&B	BANQUET BUSSER	OC
Community Svs	Golf	F&B	BUSSER	S
Community Svs	Golf	F&B	BUSSER	SP
Community Svs	Golf	F&B	COOK	S
Community Svs	Golf	F&B	DISHWASHER	S
Community Svs	Golf	F&B	FOOD & BEV ON DUTY SUPERVISOR	S
Community Svs	Golf	F&B	GRILLE HOST	S
Community Svs	Golf	F&B	JR. PREP COOK	S
Community Svs	Golf	F&B Champ	PREP COOK	S
Community Svs	Golf	F&B Champ	SERVER	S
Community Svs	Golf	F&B Champ	SNACK BAR ATTENDANT	S
Community Svs	Golf	F&B	LEAD GRILLE SUPERVISOR	S
Community Svs	Facilities	Chateau	FACILITIES OPERATIONS ASSISTANT	OC
Community Svs	Facilities	Chateau	FACILITIES OPERATIONS STAFF	P
Community Svs	Facilities	Chateau	CHATEAU RECEPTIONIST/CLERK	LP
Community Svs	Golf	F&B Champ	BARTENDER	S
Community Svs	Golf	F&B Mtn	SNACK BAR ATTENDANT	S
Community Svs	Facilities	F&B	BANQUET BAR CAPTAIN	OC
Community Svs	Facilities	F&B	BANQUET BARTENDER	OC
Community Svs	Facilities	F&B	BANQUET CAPTAIN	OC
Community Svs	Golf	F&B	BAR CART ATTENDANT	S
Community Svs	Golf	Golf-Mtn	MTN COURSE LEAD GOLF SHOP STAFF	S
Community Svs	Golf	Golf-Mtn	MTN COURSE STARTER	S
Community Svs	Golf	Golf-Mtn	MTN COURSE RANGER	S
Community Svs	Golf	Mtn Maint	MAINTENANCE GROUNDS WORKER	S
Community Svs	Golf	Golf Mtn	MTN COURSE GOLF SHOP STAFF	S
Community Svs	Golf	Mtn Opns	GOLF SHOP STAFF	S
Community Svs	Golf	Mtn Opns	MAINTENANCE GROUNDS WORKER	S
Community Svs	Golf	Mtn Opns	MERCHANDISE SALES STAFF	S
Community Svs	Golf	Mtn Opns	MTN COURSE LEAD GOLF SHOP STAFF	S

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2020-2021 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL

AREA	DEPT	DIV	POSITION	TYPE
Community Svs	Golf	Mtn Opns	OUTSIDE SERVICES STAFF	S
Community Svs	Golf/Ski		HYATT SHOP STAFF	P
Community Svs	Golf/Ski		LEAD HYATT SHOP STAFF	P
Public Works	Internal Svc	Buildings	SIGN MAKER	P
Community Svs	Parks	Parks	IRRIGATION TECHNICIAN	SA
Community Svs	Parks	Parks	PARKS ADMINISTRATIVE ASSISTANT	P
Community Svs	Parks	Parks/Beaches	MAINTENANCE WORKER	SA
Community Svs	Parks	Parks/Beaches	MAINTENANCE WORKER	S
Community Svs	Parks	Parks/Beaches	SENIOR MAINTENANCE WORKER	S
Community Svs	Parks	Parks/Beaches	SENIOR MAINTENANCE WORKER	SA
Community Svs	Recreation	Beaches	ASSISTANT BEACH HOST	S
Community Svs	Recreation	Beaches	BEACH HOST	S
Community Svs	Recreation	Beaches	LEAD BEACH HOST	S
Community Svs	Recreation	Beaches	PARKING & BOAT RAMP ATTENDANT	S
Community Svs	Recreation	Recreation	CHILD CARE LEADER	P
Community Svs	Recreation	Recreation	FITNESS FACILITY ATTENDANT	OC
Community Svs	Recreation	Recreation	FITNESS FACILITY ROVER	P
Community Svs	Recreation	Recreation	FITNESS INSTRUCTOR	LP
Community Svs	Recreation	Recreation	LEAD LIFEGUARD	S
Community Svs	Recreation	Recreation	LIFEGUARD	S
Community Svs	Recreation	Recreation	LIFEGUARD	P
Community Svs	Recreation	Recreation	PARKS & RECREATION CLERK	P
Community Svs	Recreation	Recreation	PERSONAL TRAINER	LP
Community Svs	Recreation	Recreation	RECREATION LEADER	P
Community Svs	Recreation	Recreation	SENIOR CHILD CARE LEADER	P
Community Svs	Recreation	Recreation	SENIOR RECREATION LEADER	LP
Community Svs	Recreation	Recreation	SPORTS OFFICIALS	LP
Community Svs	Recreation	Recreation	SPORTS SITE SUPERVISOR	LP
Community Svs	Recreation	Recreation	RECREATION SPECIALIST	LP
Community Svs	Recreation	Recreation	SR. AQUACIZE INSTRUCTOR	LP
Community Svs	Recreation	Recreation	SR. FITNESS INSTRUCTOR	LP
Community Svs	Recreation	Recreation	SWIM COACH	P
Community Svs	Recreation	Recreation	SWIM COACH	S
Community Svs	Recreation	Recreation	SWIM INSTRUCTOR	P
Community Svs	Recreation	Recreation	SWIM INSTRUCTOR	S
Community Svs	Recreation	Recreation	YOUTH RECREATION LEADER	P
Community Svs	Recreation	Tennis	HEAD TENNIS PRO	S
Community Svs	Recreation	Tennis	INDOOR TENNIS PRO	LP
Community Svs	Recreation	Tennis	JR.TENNIS COACH	S
Community Svs	Recreation	Tennis	SENIOR TENNIS HOST	S
Community Svs	Recreation	Tennis	TENNIS COURT WASHER	S
Community Svs	Recreation	Tennis	TENNIS HOST	S
Community Svs	Recreation	Tennis	TENNIS PRO	S
Community Svs	Ski	Child Ski	CSC GUEST SERVICES	S
Community Svs	Ski	Child Ski	CSC INSTRUCTOR	S
Community Svs	Ski	Child Ski	CSC LEAD GUEST SERVICES	S
Community Svs	Ski	Child Ski	CSC RENTAL TECHNICIAN	S
Community Svs	Ski	Child Ski	CSC SUPERVISOR	S

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
2020-2021 BUDGET
PART-TIME, TEMPORARY AND SEASONAL PERSONNEL

AREA	DEPT	DIV	POSITION	TYPE
Community Svs	Ski	Child Ski	JR. CSC INSTRUCTOR	S
Community Svs	Ski	F&B	FOOD & BEVERAGE CASHIER	S
Community Svs	Ski	F&B	REVENUE OFFICE CLERK	SA
Community Svs	Ski	F&B	REVENUE OFFICE CLERK	P
Community Svs	Ski	F&B	REVENUE OFFICE CLERK	S
Community Svs	Ski	F&B	SNOWFLAKE SUPERVISOR	S
Community Svs	Ski	General Admin	RECEPTIONIST/SNOW REPORTER	S
Community Svs	Ski	Lifts	LEAD LIFT OPERATOR	S
Community Svs	Ski	Lifts	LIFT MAINTENANCE LABORER	S
Community Svs	Ski	Lifts	LIFT OPERATOR/TICKET CHECKER	S
Community Svs	Ski	Parking/Trans	PARKING ATTENDANT	S
Community Svs	Ski	Parking/Trans	SHUTTLE/TRAM DRIVER	S
Community Svs	Ski	Parking/Trans	TRAM DRIVER	S
Community Svs	Ski	Property Ops	BASE OPERATIONS SUPERVISOR	S
Community Svs	Ski	Property Ops	MAINTENANCE - PROPERTY OPS	S
Community Svs	Ski	Property Ops	MT.MAINTENANCE WORKER	S
Community Svs	Ski	Rental	RENTAL TECHNICIAN	S
Community Svs	Ski	Rentals	ASST. RENTAL SHOP MANAGER	S
Community Svs	Ski	Rentals	LEAD RENTAL TECHNICIAN	S
Community Svs	Ski	Ski	RENTAL TECHNICIAN	S
Community Svs	Ski	Ski Patrol	DISPATCHER	SA
Community Svs	Ski	Ski Patrol	MOUNTAIN CAPTAIN	S
Community Svs	Ski	Ski Patrol	SKI PATROLLER	S
Community Svs	Ski	Ski School	SKI/SNOWBOARD INSTRUCTOR	S
Community Svs	Ski	Slope Maint	GROOMER	S
Community Svs	Ski	Slope Maint	GROOMING CREW LEADER	S
Community Svs	Ski	Slope Maint	PUMPS & COMPRESSOR OPERATOR	S
Community Svs	Ski	Slope Maint	SENIOR GROOMER	S
Community Svs	Ski	Slope Maint	SNOWMAKER	S
Community Svs	Ski	Slope Maint	SNOWMAKING CREW LEADER	S
Community Svs	Ski	Slope Maint	TERRAIN PARK ATTENDANT	S
Community Svs	Ski	Slope Maint	WINCH CAT OPERATOR	S
Community Svs	Ski	Tickets	LEAD CASHIER	S
Community Svs	Ski	Tickets	CASHIER	S
Community Svs	Ski	Tickets	MOUNTAIN HOST	S
Community Svs	Ski	Tickets	TICKET OFFICE SUPERVISOR	S
Public Works	Utilities	Plant	SPECIAL PROJECTS	T
Public Works	Utilities	WasteNot	SPECIAL PROJECTS	T
Public Works	Utility	Plant	WETLANDS HUNT COORDINATOR	OC

Legend

P - Part-Time Year-Round

LP - Limited Part-Time Year-Round

S - Seasonal

SA - Seasonal ACA

SP - Seasonal Part-Time

T - Temporary

OC - On-Call

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2020

*Top of Ranges Increased 1.5%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$18.65	\$22.38	\$26.11	\$1,492	\$1,791	\$2,089	\$38,798	\$46,558	\$54,317
17	\$19.59	\$23.50	\$27.42	\$1,567	\$1,880	\$2,194	\$40,738	\$48,886	\$57,033
18	\$20.56	\$24.68	\$28.79	\$1,645	\$1,974	\$2,303	\$42,775	\$51,330	\$59,885
19	\$21.59	\$25.91	\$30.23	\$1,727	\$2,073	\$2,418	\$44,914	\$53,896	\$62,879
20	\$22.67	\$27.21	\$31.74	\$1,814	\$2,177	\$2,539	\$47,159	\$56,591	\$66,023
21	\$23.81	\$28.57	\$33.33	\$1,905	\$2,285	\$2,666	\$49,517	\$59,421	\$69,324
22	\$25.00	\$30.00	\$35.00	\$2,000	\$2,400	\$2,800	\$51,993	\$62,392	\$72,790
23	\$26.25	\$31.50	\$36.75	\$2,100	\$2,520	\$2,940	\$54,593	\$65,511	\$76,430
24	\$27.56	\$33.07	\$38.58	\$2,205	\$2,646	\$3,087	\$57,323	\$68,787	\$80,252
25	\$28.94	\$34.72	\$40.51	\$2,315	\$2,778	\$3,241	\$60,189	\$72,226	\$84,264
26	\$30.38	\$36.46	\$42.54	\$2,431	\$2,917	\$3,403	\$63,198	\$75,838	\$88,477
27	\$31.90	\$38.28	\$44.66	\$2,552	\$3,063	\$3,573	\$66,358	\$79,630	\$92,901
28	\$33.50	\$40.20	\$46.90	\$2,680	\$3,216	\$3,752	\$69,676	\$83,611	\$97,546
29	\$35.17	\$42.21	\$49.24	\$2,814	\$3,377	\$3,939	\$73,160	\$87,792	\$102,424
30	\$36.93	\$44.32	\$51.70	\$2,955	\$3,545	\$4,136	\$76,818	\$92,181	\$107,545
31	\$38.78	\$46.53	\$54.29	\$3,102	\$3,723	\$4,343	\$80,659	\$96,790	\$112,922
32	\$40.72	\$48.86	\$57.00	\$3,257	\$3,909	\$4,560	\$84,691	\$101,630	\$118,568
33	\$42.75	\$51.30	\$59.85	\$3,420	\$4,104	\$4,788	\$88,926	\$106,711	\$124,496
34	\$44.89	\$53.87	\$62.85	\$3,591	\$4,309	\$5,028	\$93,372	\$112,047	\$130,721
35	\$47.14	\$56.56	\$65.99	\$3,771	\$4,525	\$5,279	\$98,041	\$117,649	\$137,257
36	\$49.49	\$59.39	\$69.29	\$3,959	\$4,751	\$5,543	\$102,943	\$123,532	\$144,120
37	\$51.97	\$62.36	\$72.75	\$4,157	\$4,989	\$5,820	\$108,090	\$129,708	\$151,326
38	\$54.56	\$65.48	\$76.39	\$4,365	\$5,238	\$6,111	\$113,495	\$136,194	\$158,893
39	\$57.29	\$68.75	\$80.21	\$4,583	\$5,500	\$6,417	\$119,169	\$143,003	\$166,837
40	\$60.16	\$72.19	\$84.22	\$4,813	\$5,775	\$6,738	\$125,128	\$150,153	\$175,179
41	\$63.17	\$75.80	\$88.43	\$5,053	\$6,064	\$7,075	\$131,384	\$157,661	\$183,938
42	\$66.32	\$79.59	\$92.85	\$5,306	\$6,367	\$7,428	\$137,953	\$165,544	\$193,135
43	\$69.64	\$83.57	\$97.50	\$5,571	\$6,685	\$7,800	\$144,851	\$173,821	\$202,792
44	\$73.12	\$87.75	\$102.37	\$5,850	\$7,020	\$8,190	\$152,094	\$182,512	\$212,931
45	\$76.78	\$92.13	\$107.49	\$6,142	\$7,371	\$8,599	\$159,698	\$191,638	\$223,578

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2020

Uncertified Scale

*Top of Ranges Increased 1.5%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$19.91	\$23.89	\$27.87	\$1,592	\$1,911	\$2,229	\$41,404	\$49,685	\$57,966
G4	\$20.92	\$25.11	\$29.29	\$1,674	\$2,009	\$2,343	\$43,518	\$52,222	\$60,925
G5	\$21.96	\$26.36	\$30.75	\$1,757	\$2,109	\$2,460	\$45,687	\$54,824	\$63,961
G6	\$22.72	\$27.27	\$31.81	\$1,818	\$2,182	\$2,545	\$47,267	\$56,720	\$66,173
G7	\$25.22	\$30.27	\$35.31	\$2,018	\$2,422	\$2,825	\$52,466	\$62,960	\$73,453
G8	\$27.65	\$33.18	\$38.71	\$2,212	\$2,654	\$3,096	\$57,505	\$69,006	\$80,507
G9	\$30.16	\$36.20	\$42.23	\$2,413	\$2,896	\$3,378	\$62,739	\$75,286	\$87,834
G10	\$32.62	\$39.14	\$45.66	\$2,609	\$3,131	\$3,653	\$67,839	\$81,407	\$94,975
G11	\$35.08	\$42.10	\$49.12	\$2,807	\$3,368	\$3,930	\$72,977	\$87,572	\$102,167
G12	\$37.57	\$45.09	\$52.60	\$3,006	\$3,607	\$4,208	\$78,152	\$93,783	\$109,413

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

CAPITAL IMPROVEMENT PROJECTS

FY2020-21 and Five Year Plan Summary

FY2020-21 CIP Budget Appropriations incl. Carry-forwards

Five-Year Capital Improvement Plan Project Summary

FY2019-20 CIP Carry-forward Appropriations w/ Status



5 Year Capital Improvement Plan Summary

As of 5.27.2020

Fund	2021	2022	2023	2024	2025	Total
General Fund	\$ 350,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 334,950	\$ 4,675,050
Utilities	4,586,500	4,940,700	4,709,000	3,954,500	4,618,320	22,809,020
Internal Services	5,000	64,800	30,000	12,000	28,000	139,800
Community Services	3,627,040	7,733,080	3,042,900	3,314,020	3,492,820	21,209,860
Beaches	454,500	2,825,060	349,000	449,500	208,100	4,286,160
TOTAL	\$ 9,023,190	\$ 15,953,740	\$ 8,419,850	\$ 11,040,920	\$ 8,682,190	\$ 53,119,890

Fund / Department	2021	2022	2023	2024	2025	Total
General Fund						
Accounting / Information	333,150	277,600	133,950	105,900	329,950	1,180,550
General	17,000	112,500	155,000	3,205,000	5,000	3,494,500
<i>Sub-Total</i>	\$ 350,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 334,950	\$ 4,675,050
Utilities						
Public Works Shared	340,000	1,576,500	883,000	349,500	573,320	3,722,320
Water	1,225,000	706,000	1,511,000	930,000	1,105,000	5,477,000
Sewer	3,021,500	2,658,200	2,315,000	2,675,000	2,940,000	13,609,700
<i>Sub-Total</i>	\$ 4,586,500	\$ 4,940,700	\$ 4,709,000	\$ 3,954,500	\$ 4,618,320	\$ 22,809,020
Internal Services						
Fleet	-	-	30,000	12,000	28,000	70,000
Buildings	5,000	64,800	-	-	-	69,800
<i>Sub-Total</i>	\$ 5,000	\$ 64,800	\$ 30,000	\$ 12,000	\$ 28,000	\$ 139,800
Community Services						
Championship Golf	1,535,000	522,980	267,000	1,064,900	586,300	3,976,180
Mountain Golf	34,000	694,500	1,042,500	604,500	900,200	3,275,700
Facilities	100,000	174,400	138,500	104,000	91,620	608,520
Ski	1,192,000	5,098,950	528,400	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>	\$ 3,627,040	\$ 7,733,080	\$ 3,042,900	\$ 3,314,020	\$ 3,492,820	\$ 21,209,860
Beaches	\$ 454,500	\$ 2,825,060	\$ 349,000	\$ 449,500	\$ 208,100	\$ 4,286,160
TOTAL	\$ 9,023,190	\$ 15,953,740	\$ 8,419,850	\$ 11,040,920	\$ 8,682,190	\$ 53,119,890

Fund	Total	Fund Sources	
	FY2020-21	Current Revenues	Fund Balance
General Fund	\$ 350,150	\$ 350,150	-
Utilities	4,586,500	4,107,500	\$ 479,000
Community Services	3,627,040	533,195	3,093,845
Beach	454,500	454,500	-
Internal Services	5,000	5,000	-
TOTAL	\$ 9,023,190	\$ 5,450,345	3,572,845

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				5/21/2020
			Prior Year	Current Year					Form 4404 Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
General Fund:									
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000					15,000
District Wi-Fi Installation Update	1213CE1501	60,000		40,000					40,000
District Communication Radios	1213CE1701	6,000		6,000					6,000
District Wide Update to Voice Over Internet Phone System	1213CE1901	60,000		60,000					60,000
IT Infrastructure	1213CO1505	91,800		91,800					91,800
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	97,050		97,050					97,050
Microsoft Office Licenses	1213CO1803	9,300		9,300					9,300
Windows Server Operating System	1213CO1804	14,000		14,000					14,000
Admin Roof Repairs	1099BD1501	12,000		12,000					12,000
Pavement Maintenance - Administration Building	1099LI1705	5,000		5,000					5,000
Human Resources Management and Payroll Processing	1315CO1801	300,000	300,000	0					300,000
Total General Fund	Total		300,000	350,150	0	0	0	0	650,150
Utility Fund:									0
Arc Flash Study - Utilities	2097BD2001	60,000		60,000					60,000
Public Works Billing Software Replacement	2097CO2101	10,000		10,000					10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	145,000		25,000					25,000
Water Reservoir Safety and Security Improvements	2097DI1701	250,000	389,396	200,000					589,396
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	45,000		45,000					45,000
Utility Shared Projects	Total		389,396	340,000	0	0	0	0	729,396
Water Pumping Station Improvements	2299DI1102	70,000		70,000					70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000					55,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000		85,000					85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000		25,000					25,000
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	990,000		990,000					990,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	200,000	175,000	0					175,000
Water	Total		175,000	1,225,000	0	0	0	0	1,400,000
Effluent Export Pipeline Project	2524SS1010	2,000,000	11,586,890	2,000,000				-11,586,890	2,000,000
Effluent - Pond Lining	2599SS2010	0		0					0
Building Upgrades Water Resource Recovery Facility	2599BD1105	80,000		80,000					80,000
Sewer Pumping Station Improvements	2599DI1104	70,000		70,000					70,000
Sewer Pump Station #1 Improvements	2599DI1703	650,000	390,866	650,000					1,040,866
Water Resource Recovery Facility Improvements	2599SS1102	125,000		125,000					125,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000		16,500					16,500
Replace & Re-line Sewer Mains, Manholes and Appurtenances	2599SS1203	80,000		80,000					80,000
WRRF Aeration System Improvements	2599SS1707	1,766,500	1,598,524	0					1,598,524
Sewer	Total		13,576,280	3,021,500	0	0	0	-11,586,890	5,010,890
Total Utility Fund	Total		14,140,676	4,586,500	0	0	0	-11,586,890	7,140,286
Internal Service:									
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722	5,000		5,000					5,000

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				5/21/2020
			Prior Year	Current Year					Form 4404 Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
Total Internal Service	Total		0	5,000	0	0	0	0	5,000
Championship Golf Course:									0
Champ Golf Exterior Icemaker Replacement	3141FF1804	10,500		10,500					10,500
Championship Golf Course Bear Boxes	3141FF1903	6,000		6,000					6,000
Irrigation Improvements	3141GC1103	15,000	5,000	15,000					20,000
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 Dere 8500 #641	3142LE1760		92,000						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
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	21,827	0					21,827
Total Championship Golf Course	Total		118,827	1,535,000	0	0	0	0	- 1,653,827
Mountain Golf Course:									
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	15,000	8,000					23,000
Irrigation Improvements	3241gc1101	43,000	18,000						18,000
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	113,985	0					113,985
Mountain Golf Cart Path Replacement	3241LI2001	165,000	166,395	0					166,395
2016 Bar Cart #726	3242LE1726	20,000		20,000					20,000
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	6,000		6,000					6,000
Total Mountain Golf Course	Total		313,380	34,000	0	0	0	0	347,380
Chateau:									
Resurface Patio Deck - Chateau	3350BD1302	36,000		36,000					36,000
Replace Air Walls Chateau	3350BD1704	56,500		56,500					56,500
Retrofit Chateau Ventilation Ducts	3350ME2001	7,500		7,500					7,500
Total Chateau and Aspen Grove	Total		0	100,000	0	0	0	0	100,000
Diamond Peak Ski Resort:									
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	15,000	25,000	15,000					40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	55,000		55,000					55,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	25,000	239,864	25,000					264,864
Ridge Ski Lift Maintenance and Improvements	3462HE1903	45,000		45,000					45,000
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,000		16,000					16,000

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				5/21/2020
			Prior Year	Current Year					Form 4404 Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
2013 Yamaha Rhino (ATV) #674	3464LV1732	21,000		21,000					21,000
Replace Ski Rental Equipment	3468RE0002	200,000	335,000	200,000					535,000
Replace 2010 Shuttle Bus #635	3469HE1739	140,000		140,000					140,000
Replace 2010 Shuttle Bus #636	3469HE1740	140,000		140,000					140,000
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000		25,000					25,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	300,000	220,000	300,000					520,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	55,000		55,000					55,000
Arc Flash Study - Ski	3499BD2002	20,000		20,000					20,000
Ecommerce/Middleware Software	3499CE1909	202,000	202,000	0					202,000
Replace Staff Uniforms	3499OE1205	135,000		135,000					135,000
Ski Master Plan Implementation (Entitlements)	3653BD1501	750,000	450,000	0				(400,000)	50,000
Total Diamond Peak	Total		1,471,864	1,192,000	0	0	0	(400,000)	2,263,864
Parks:									
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	13,940		13,940					13,940
Rosewood Creek Foot Bridges	4378BD1705	8,000		8,000					8,000
Preston Field Retaining Wall Replacement	4378BD1801	10,000		10,000					10,000
2008 JD Pro-Gator #624	4378LE1731	36,000		36,000					36,000
2015 Ball Field Groomer #706	4378LE1742	24,000		24,000					24,000
Maintenance, East & West End Parks	4378LI1207	7,000		7,000					7,000
Pavement Maintenance, Village Green Parking	4378LI1303	7,500		7,500					7,500
Pavement Maintenance, Preston Field	4378LI1403	5,000		5,000					5,000
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000		5,000					5,000
Pavement Maintenance - Incline Park	4378LI1802	3,500		3,500					3,500
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	45,000		45,000					45,000
Replace Playgrounds - Preston	4378RS1601	7,500		7,500					7,500
Total Parks	Total		0	172,440	0	0	0	0	172,440
Tennis:									
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	26,000		26,000					26,000
Tennis Center Renovation	4588BD1604	0	996,630	0					996,630
Pavement Maintenance, Tennis Facility	4588LI1201	5,000		5,000					5,000
Resurface Tennis Courts 8-9-10-11	4588RS1401	17,600		17,600					17,600
Total Tennis	Total		996,630	48,600	0	0	0	0	1,045,230
Recreation Center:									
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	170,000		170,000					170,000
Pavement Maintenance, Recreation Center Area	4884LI1102	62,500		62,500					62,500
Fitness Equipment	4886LE0001	45,000		45,000					45,000
Rec Center Locker Room Improvements	4899FF1202	60,000		60,000					60,000
Recreation Center Elevator Modernization	4899ME2001	97,500		97,500					97,500
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	20,000		20,000					20,000
Total Recreation Center	Total		0	455,000	0	0	0	0	455,000
Community Services Administration:									
Arc Flash Study - Community Services	4999BD2001	10,000		10,000					10,000
Web Site Redesign and Upgrade	4999OE1399	80,000		80,000					80,000
Total Community Services Administration	Total		0	90,000	0	0	0	0	90,000

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				5/21/2020
			Prior Year	Current Year					Form 4404 Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
Beach:									0
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		100,000					100,000
Resurface Burnt Cedar Pool Patio Deck	3999BD1702								0
Total Beach	Total		0	454,500	0	0	0	0	454,500
District-wide Total			\$17,341,377	\$9,023,190	\$0	\$0	\$0	(\$11,986,890)	\$14,377,677



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Accounting/Information Systems	1213CE1101	IT Master Plan - IT Security Devices	Director of IT	15,000	-	-	-	-	15,000
	1213CE1501	Wireless Controller Upgrade	Director of IT	40,000	-	-	-	-	40,000
	1213CE1701	District Communication Radios	Network Administrator	6,000	10,000	-	-	-	16,000
	1213CE1901	Completion of analog Phone System upgrade to VoIP	Director of IT	60,000	66,000	-	-	-	126,000
	1213CO1505	Server Storage and Computing Hardware	Director of IT	91,800	92,000	-	-	220,000	403,800
	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
					333,150	277,600	133,950	105,900	329,950
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 - Placeholder	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
					17,000	112,500	155,000	3,205,000	5,000
		Total General Fund		350,150	390,100	288,950	3,310,900	334,950	4,675,050
Utilities Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	49,000	-	-	-	49,000
	2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000	-	-	-	47,000
	2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent	-	-	-	-	79,320	79,320
	2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	-	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	25,000	180,000	60,000	60,000	60,000	385,000
	2097DI1701	Water Reservoir Safety and Security Improvements	Engineering Manager	200,000	-	-	-	-	200,000
	2097HE1725	Loader Tire Chains	Fleet Superintendent	-	20,000	-	-	-	20,000
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	-	265,000	-	-	-	265,000



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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	-	247,500	90,000	12,500	260,000	610,000
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	-	220,000	-	-	-	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
	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
				340,000	1,576,500	883,000	349,500	573,320	3,722,320
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
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	-	300,000	-	-	300,000



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total	
Sewer	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	-	250,000	-	-	-	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	-	125,000	-	-	-	125,000	
					1,225,000	706,000	1,511,000	930,000	1,105,000	5,477,000
	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	16,500	183,500	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		
2599SS2107	Update Camera Equipment	Collection/Distribution Supervisor	-	60,000	-	-	-	60,000		
				3,021,500	2,658,200	2,315,000	2,675,000	2,940,000	13,609,700	
Total Utilities				4,586,500	4,940,700	4,709,000	3,954,500	4,618,320	22,809,020	
Internal Service										
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	
				-	-	30,000	12,000	28,000	70,000	
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	16,000	-	-	-	16,000	
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	5,200	-	-	-	5,200	



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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
				5,000	64,800	-	-	-	69,800
		Total Internal Service		5,000	64,800	30,000	12,000	28,000	139,800
Community Services									
Championship Golf	3141FF1804	Champ Golf Exterior Icemaker Replacement	Buildings Superintendent	10,500	-	-	-	-	10,500
	3141FF1903	Championship Golf Course Bear Boxes	Grounds Superintendent Golf Courses	6,000	-	-	-	-	6,000
	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	26,000	15,000	30,000	27,000	113,000
	3141GC1501	Maintenance Building Drainage, Wash Pad, and Pavement improvements	Engineering Manager	700,000	-	-	-	-	700,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	-	12,000	-	-	-	12,000
	3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses	-	-	-	-	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



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	-	92,000	-	-	92,000
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	-	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 Golf Courses	-	-	-	34,000	-	34,000
	3143GC2002	Range Ball Machine Replacement	Director of Golf	-	-	20,000	-	-	20,000
	3144FF1702	Replace Ice Maker 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
				1,535,000	522,980	267,000	1,064,900	586,300	3,976,180
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	-	40,000	56,000
	3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	-	-	30,000	10,000	12,000	52,000
	3241GC1502	Wash Pad Improvements	Engineering Manager	-	5,000	65,000	-	-	70,000



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3241LI2001	Mountain Golf Cart Path Replacement	Director of Golf/Community Services	-	550,000	550,000	550,000	-	1,650,000
	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
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	-	31,000	31,000
				34,000	694,500	1,042,500	604,500	900,200	3,275,700
Facilities	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



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	100,000	174,400	138,500	104,000	91,620	608,520
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Director	15,000	200,000	-	-	-	215,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Director	-	-	49,000	-	-	49,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	-	53,000	-	11,000	64,000
	3462HE1702	Lakeview 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
	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



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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
				1,192,000	5,098,950	528,400	601,900	1,320,500	8,741,750
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



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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
				172,440	267,200	655,000	295,000	197,000	1,586,640
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	26,000	-	-	-	-	26,000
	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
				48,600	5,000	5,000	33,000	32,500	124,100
Recreation Center	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
				455,000	917,050	406,500	610,720	364,700	2,753,970
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



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 5.21.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	4999OE1399	Web Site Redesign and Upgrade	Marketing Manager	80,000	-	-	-	-	80,000
				90,000	53,000	-	-	-	143,000
		Total Community Services		3,627,040	7,733,080	3,042,900	3,314,020	3,492,820	21,209,860
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
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	-	45,000	-	-	45,000
				454,500	2,825,060	349,000	449,500	208,100	4,286,160
Total				9,023,190	15,953,740	8,419,850	11,040,920	8,682,190	53,119,890

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

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		
General Fund:											
Administration Fire Panel Replacement	1099BD1803	18,000	-	-	-	-	-	-	9,467	(9,467)	Completed
Digital Records Management System	1099CO1802	75,000	75,000	-	(75,000)	-	-	-	-	-	-
Pavement Maintenance - Administration Building	1099UI1705	5,000	-	5,000	-	-	-	5,000	2,952	2,048	In Progress
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	In Progress
IT Infrastructure	1213CO1505	132,800	-	132,800	-	-	-	132,800	201,357	(68,557)	Completed
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	95,000	-	95,000	-	-	-	95,000	57,807	37,193	In Progress
Microsoft Exchange Server	1213CO1802	28,600	-	28,600	-	-	-	28,600	-	28,600	In Progress
Microsoft Office Licenses	1213CO1803	9,045	-	9,045	-	-	-	9,045	-	9,045	In Progress
Windows Server Operating System	1213CO1804	14,000	-	14,000	-	-	-	14,000	-	14,000	In Progress
Human Resource Management and Payroll Processing Software	1315CO1801	120,000	120,000	180,000	-	-	(300,000)	-	-	-	Multi-Year
Total General Fund		\$ 524,445	\$ 201,000	\$ 485,445	\$ (81,000)	\$ -	\$ -	\$ (300,000)	\$ 305,445	\$ 271,583	\$ 33,862
Beach Fund:											
Burnt Cedar Food & Beverage Customer Improvements	3939BD1803	10,000	8,650	-	-	-	-	8,650	600	8,050	In Progress
Burnt Cedar Swimming and Toddler Pool Resurface and Mechanical Improvements	3970BD2601	800,000	-	800,000	(700,000)	-	-	100,000	9,000	91,000	In Progress
Pavement Maintenance, Ski Beach	3972BD1301	11,000	-	11,000	-	-	-	11,000	10,357	643	In Progress
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	-	-	-	55,000	3,100	51,900	Defer project to 2021
Burnt Cedar Dumpster enclosure	3972BD1707	10,000	-	10,000	-	-	-	10,000	1,300	8,700	In Progress
Beach Furnishings	3972FF1704	58,400	20,000	-	-	-	-	20,000	-	20,000	In Progress
Pavement Maintenance, Burnt Cedar Beach	3972LU1202	78,500	50,000	6,000	-	-	-	56,000	2,742	53,258	In Progress
Incline Beach Facility Study	3973UI1302	50,000	29,400	-	-	-	-	29,400	5,500	23,900	Multi-Year
Total Beach Fund		\$ 1,072,900	\$ 108,050	\$ 882,000	\$ (700,000)	\$ -	\$ -	\$ 290,050	\$ 32,599	\$ 257,451	
Total Internal Services Fund	Total Internal Services Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Championship Golf											
Venue Signage Enhancement	3141BD1706	20,000	20,000	40,000	-	-	-	60,000	-	60,000	Multi-Year
Champ. Golf Fuel Tank Epoxy Coating - Unbudgeted	3141BD2001	-	-	-	-	-	-	-	8,500	(8,500)	In Progress
Championship Golf Course Bear Boxes	3141FF1903	7,000	-	7,000	-	-	-	7,000	6,300	700	In Progress
Irrigation Improvements	3141GC1103	30,000	-	30,000	-	-	(5,000)	25,000	15,670	9,330	Carried Over
Championship Course Greens, Tees and Bunkers	3141GC1202	80,000	25,000	-	-	-	-	25,000	17,326	7,674	In Progress
Maintenance Building Drainage, Washpad and Pavement Improvements	3141GC1501	30,000	-	30,000	-	-	-	30,000	22,931	7,069	In Progress
Championship Course Greens and Surrounds	3141GC1802	15,000	-	15,000	-	-	-	15,000	-	15,000	In Progress
Championship Course Tees	3141GC1803	15,000	-	15,000	-	-	-	15,000	5,781	9,219	In Progress
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141UI1201	17,500	-	17,500	-	-	-	17,500	1,900	15,600	In Progress
Pavement Maintenance of Cart Paths - Champ Course	3141UI1202	60,000	-	60,000	-	-	-	60,000	54,234	5,766	In Progress
2005 Carryall Club Car #564	3142LE1733	11,000	-	11,000	-	-	-	11,000	11,468	(468)	In Progress
2005 Carryall Club Car #565	3142LE1734	11,000	-	11,000	-	-	-	11,000	11,468	(468)	In Progress
2005 Carryall Club Car #566	3142LE1735	11,000	-	11,000	-	-	-	11,000	11,468	(468)	Completed
2005 Carryall Club Car #567	3142LE1736	11,000	-	11,000	-	-	-	11,000	11,468	(468)	Completed
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	15,713	15,287	In Progress
Champ Grille Kitchen Equipment	3153FF1204	46,200	-	46,200	-	-	-	46,200	51,612	(5,412)	Completed
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	27,647	(647)	Completed
2005 John Deere Pro Gator #569	3197LE1740	34,500	-	34,500	-	-	-	34,500	34,508	(8)	Completed
2015 Greens Roller #715	3197LE1741	17,000	-	17,000	-	-	-	17,000	12,600	4,400	Completed
2014 Vibratory Greens Roller #696	3197LE1742	17,000	-	17,000	-	-	-	17,000	12,600	4,400	Completed
2004 John Deere 4410 Tractor #548	3197LE1746	40,000	-	40,000	-	-	-	40,000	27,641	12,359	In Progress
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	-	30,000	-	-	(21,827)	8,173	8,173	-	Carried Over
Championship Golf Printer Copier Replacement 955 Fairway	3199OE1501	10,000	-	10,000	-	-	-	-	-	10,000	Delayed
Total Championship Golf		\$ 668,200	\$ 45,000	\$ 608,200	\$ (5,000)	\$ -	\$ -	\$ (118,827)	\$ 529,379	\$ 369,008	\$ 160,365

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

DESCRIPTION	PROJECT #	Original Budget	Prior Year	Current Year				Carry Over to next year	Adjusted Budgeted	Fiscal Year	Variance	Status
			Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations		Expenditures	Expenditures		
ADA Access to On-course Restrooms	32418D1402	115,000	-	-	-	-	-	-	-	27,358	(27,358)	Completed
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	32418D1503	124,500	-	60,000	(60,000)	-	-	-	-	-	-	Cancelled
Mountain Course Greens, Tees and Bunkers	3241GC1101	43,000	-	43,000	-	-	-	(15,000)	28,000	21,905	6,095	In Progress
Irrigation Improvements	3241GC1404	39,000	-	39,000	-	-	-	(18,000)	21,000	14,375	6,625	In Progress
Mountain Course Clubhouse and Maintenance Building Water Service Line Replacement	3241GC1802	65,000	-	65,000	-	(65,000)	-	-	-	-	-	-
Mountain Golf Course Cart Path Retaining Walls	3241U1704	17,500	-	17,500	-	-	-	-	17,500	2,650	14,850	In Progress
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	-	288,000	-	-	(166,395)	(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	-	200,000	Completed
2005 Carryall Club Car #568	3242LE1725	11,000	-	11,000	-	-	-	-	11,000	11,468	(468)	Completed
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242U1204	22,500	-	22,500	-	-	-	-	22,500	200	22,300	In Progress
Pavement Maintenance of Cart Paths - Mountain Golf Course	3242U1205	40,000	-	40,000	-	-	-	-	40,000	24,578	15,422	In Progress
Repair/Replace Roof - Mountain Golf Club House	3299BD1702	12,620	76,400	25,000	-	-	-	-	101,400	114,666	(13,266)	Completed
Paint Exterior of Mountain Golf Clubhouse	3299BD1705	27,800	27,800	41,500	-	-	-	-	69,300	-	69,300	In Progress
Mountain Clubhouse Improvements Project	3299BD1902	1,464,000	-	1,464,000	-	65,000	-	-	1,529,000	1,149,451	379,549	In Progress
Total Mountain Golf		\$ 2,469,920	\$ 104,200	\$ 2,316,500	\$ (60,000)	\$ -	\$ -	\$ (313,380)	\$ 2,047,320	\$ 1,366,651	\$ 680,669	
Chateau and Aspen Grove:												
Chateau - Replace Carpet	3350BD1103	62,000	-	62,000	-	-	-	-	62,000	20,000	42,000	In Progress
Replace Hallway Tile at Chateau	3350BD1804	65,000	-	65,000	-	-	-	-	65,000	-	65,000	Postponed
Repair and Refinish Wood Walls Upstairs at Chateau	3350BD1805	10,000	-	10,000	-	-	-	-	10,000	9,275	725	Completed
Catering Kitchen Equipment	3350FF1204	18,900	-	18,900	-	-	-	-	18,900	-	18,900	In Progress
Enclose Chateau Exterior Storage Area	3350FF1601	6,500	6,500	-	(6,500)	-	-	-	-	(3,875)	3,875	Cancelled
Replacement Sod at Aspen Grove	3351U1807	18,000	-	18,000	-	-	-	-	18,000	-	18,000	Completed
Total Chateau and Aspen Grove		\$ 180,400	\$ 6,500	\$ 173,900	\$ (6,500)	\$ -	\$ -	\$ -	\$ 173,900	\$ 25,400	\$ 148,500	
Diamond Peak Ski Resort:												
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	25,000	-	25,000	-	-	-	(25,000)	-	-	-	Carried Over
Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	3453FF1706	38,000	-	38,000	-	-	-	-	38,000	37,270	730	Completed
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	250,000	-	250,000	-	-	-	(239,864)	10,136	10,136	-	RFP for panel fabric
Red Fox Ski Lift Maintenance and Improvements	3462HE1712	30,000	-	30,000	-	-	-	-	30,000	6,192	23,808	In Progress
Replacement of 2008 Grooming vehicle # 628	3463HE1727	390,000	-	390,000	-	-	-	-	390,000	374,500	15,500	Completed
Resurface Main Lodge Decks	3464BD1403	75,200	-	75,200	-	-	-	-	75,200	55,338	19,862	Completed
Replace Snowmaking Air Compressor Microprocessor Control Units	3464HE1902	100,000	-	100,000	-	-	-	-	100,000	73,120	26,880	Completed
Ski Resort Snowmobile Fleet Replacement	3464LE1601	15,500	-	15,500	-	-	-	-	15,500	14,518	982	Completed
2012 Yamaha ATV #683	3464LV1731	18,000	-	18,000	-	-	-	-	18,000	17,883	117	Completed
Diesel Exhaust Fluid Storage/Dispenser	3464ME1907	20,000	-	20,000	-	-	-	-	20,000	12,823	7,177	Completed
Fan Guns Purchase and Refurbishment	3464SI1002	130,000	-	130,000	-	-	-	-	130,000	117,814	12,186	In Progress
Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	31,500	-	-	-	-	-	-	-	-	-	-
Upgrade Popular Snowmaking Power Alignment	3464SI1708	37,500	24,000	-	-	-	-	-	24,000	5,649	18,351	In Progress
Replace Ski Rental Equipment	3468RE0002	335,000	135,000	200,000	-	-	-	(335,000)	-	-	-	Carried Over
Pavement Maintenance, Diamond Peak and Ski Way	3469U1105	55,000	-	55,000	-	-	-	-	55,000	41,346	13,654	In Progress
Ski Way and Diamond Peak Parking Lot Reconstruction	3469U1805	225,000	-	225,000	-	-	-	(220,000)	5,000	(4,320)	9,320	Multi-Year
Diamond Peak Way Finding Signage Evaluation and Enhancement	3469RS1709	40,000	16,550	-	-	-	-	-	16,550	15,000	1,550	Multi-Year
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	43,000	-	43,000	-	-	-	-	43,000	39,055	3,945	Completed
Snowflake Lodge Facilities Maintenance and Improvements	3499BD1803	27,000	-	-	-	-	-	-	-	-	-	Completed
Storage Building Replacement Design Evaluation (Net of Grants)	3499BD1804	40,000	40,000	-	-	-	-	-	40,000	-	40,000	Delayed
Ski Rental Shop Doors	3499BD1904	13,000	-	13,000	-	-	-	-	13,000	9,362	3,638	Completed
HVAC Control Changeout	3499BD1905	21,000	-	21,000	(21,000)	-	-	-	-	-	-	Cancelled
Ecommerce / Middleware Software	3499CE1909	202,000	-	202,000	-	-	-	(202,000)	-	-	-	Carried Over
Skier Services Building Customer Service Counter	3499FF1607	19,700	-	12,000	-	-	-	-	12,000	800	11,200	Completed
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	10,000	-	10,000	(10,000)	-	-	-	-	-	-	Cancelled
Ski Area Master Plan Implementation - Phase 1	3653BD1501	750,000	682,600	-	-	(213,280)	-	(450,000)	19,320	19,320	-	Multi-Year
Total Diamond Peak		\$ 2,941,400	\$ 898,150	\$ 1,872,700	\$ (31,000)	\$ (213,280)	\$ -	\$ (1,471,864)	\$ 1,054,706	\$ 845,806	\$ 208,900	

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

DESCRIPTION	PROJECT #	Prior Year		Current Year				Adjusted	As of 5/21/2020		Variance	Status
		Original Budget	Carry Forward	Budgeted	Projects Cancelled	Adjustments	Reallocations	Carry Over to next year	Budgeted	Fiscal Year		
								Expenditures	Expenditures			
Recreation Center:												
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	14,650	95,300	In Progress	
External Surveillance Security Cameras for Recreation Center	4884CE1903	15,000	-	15,000	-	-	-	15,000	15,000	-	In Progress	
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	20,000	-	20,000	-	-	-	20,000	5,670	14,330	Completed	
Pavement Maintenance, Recreation Center Area	4884LI1102	57,500	-	57,500	-	-	-	57,500	2,070	55,430	In Progress	
Pool Facility Deck/Floor Re-coat	4885BD1606	34,000	-	34,000	-	-	-	34,000	25,000	9,000	In Progress	
Fitness Equipment	4886LE0001	44,200	-	44,200	-	-	-	44,200	-	44,200	In Progress	
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500	(15,500)	-	-	-	-	-	Cancelled	
Paver install Front Walkway at Recreation Center	4899BD1801	82,500	-	82,500	-	-	-	82,500	69,633	12,867	In Progress	
Total Recreation Center		\$ 416,200	\$ 54,950	\$ 413,700	\$ (105,500)	\$ -	\$ -	\$ 363,150	\$ 132,023	\$ 231,127		
Community Services Administration:												
Total Comm. Services Admin.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parks:												
Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	4378BD1605	55,000	-	55,000	-	-	-	55,000	2,500	52,500	In Progress	
Rosewood Creek Foot Bridges	4378BD1705	8,000	-	8,000	-	-	-	8,000	-	8,000	In Progress	
Incline Park Fencing Refurbishment	4378BD1707	18,000	18,000	-	-	-	-	18,000	-	18,000		
Incline Park Improvements	4378BD1801	-	-	-	-	-	-	-	-	-	Combined with CIP	
Village Green Restroom drainage improvements	4378BD1901	25,000	-	25,000	-	-	-	25,000	3,164	21,836	In Progress	
Incline Park Backflow Device Replacement	4378D11702	20,000	18,800	32,000	-	-	-	50,800	42,180	8,620	Completed	
2005 Shattertine Aerifier	4378LE1724	8,100	-	8,100	-	-	-	8,100	8,515	(415)	Completed	
2008 JD Pro-Gator #623	4378LE1730	35,000	-	35,000	-	-	-	35,000	34,677	323	Completed	
2013 Ball Field Groomer #681	4378LE1739	17,100	-	17,100	-	-	-	17,100	21,000	(3,900)	Completed	
2013 Ball Field Mower / Toro 35000 Groundsmaster #682	4378LE1740	35,400	-	35,400	-	-	-	35,400	33,822	1,578	In Progress	
Pavement Maintenance, East & West End Parks	4378LI1207	15,000	-	-	-	-	-	-	-	-	Completed	
Pavement Maintenance, Village Green Parking	4378LI1303	5,000	-	5,000	-	-	-	5,000	-	5,000	In Progress	
Pavement Maintenance, Preston Field	4378LI1403	5,000	-	5,000	-	-	-	5,000	-	5,000	In Progress	
Incline Creek Restoration Project - Upstream of SR-28 (Net of Grants)	4378LI1504	300,000	178,800	163,200	-	-	-	342,000	346,454	(4,454)	Completed	
Restoration Project - Upstream of SR28	4378LI1504B	-	36,000	-	-	-	-	36,000	-	36,000	Completed	
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000	-	5,000	-	-	-	5,000	-	5,000	In Progress	
Pump Track Demonstration	4378LI1604	300,000	300,000	-	(300,000)	-	-	-	-	-	Cancelled	
Pump Track Demonstration	4378LI1604	70,000	17,852	-	-	-	-	17,852	1,600	16,252	Multi-Year	
Pavement Maintenance - Incline Park	4378LI1802	7,500	-	7,500	-	-	-	7,500	-	7,500	In Progress	
Incline Park Facility Renovations (Net of Grants)	4378LI1803	1,208,071	-	-	-	-	-	-	1,434,528	(1,434,528)	In Progress	
Bocce Courts at Recreation Center Property Design	4378LI1804A	15,000	15,000	-	-	-	-	15,000	15,719	(719)	In Progress	
Bocce Ball Courts, previously part of Tennis Renovation	4378LI1804B	-	-	-	-	115,000	-	115,000	68,860	46,140	In Progress	
2003 1-Ton Service Truck #520	4378LV1736	43,000	-	43,000	-	-	-	43,000	43,063	(63)	In Progress	
Total Parks		\$ 2,195,171	\$ 584,452	\$ 444,300	\$ (300,000)	\$ -	\$ 115,000	\$ 843,752	\$ 2,056,082	\$ (1,212,330)		
Tennis:												
Tennis Center Renovation	4588BD1604	1,285,000	8,450	1,285,000	-	(115,000)	(996,630)	181,820	181,820	-	Multi-Year	
Pavement Maintenance, Tennis Facility	4588LI1201	23,500	-	23,500	-	-	-	23,500	-	23,500	In Progress	
Resurface Tennis Courts 3 thru 7	4588RS1402	75,000	-	-	-	-	-	-	(1,690)	1,690	Completed	
Resurface Tennis Courts 1 and 2	4588RS1501	47,000	-	47,000	-	-	-	47,000	47,000	-	Completed	
Tennis Facility Study	4588RS1605	5,000	-	-	-	-	-	-	-	-		
Total Tennis		\$ 1,435,500	\$ 8,450	\$ 1,355,500	\$ -	\$ (115,000)	\$ (996,630)	\$ 252,320	\$ 227,130	\$ 25,190		

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

For the Year Ending June 30, 2020

As of 5/21/2020

DESCRIPTION	PROJECT #	Original Budget	Prior Year Carry Forward	Current Year				Carry Over to next year	Adjusted	As of 5/21/2020		Variance	Status
				Budgeted	Projects Cancelled	Adjustments	Reallocations		Budgeted	Fiscal Year			
									Expenditures	Expenditures			
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	2097DI1401	60,000	-	60,000	-	-	-	60,000	25,425	34,575	-	-	In Progress
2010 International Vactor Truck #638	2097HV1732	430,000	-	-	-	-	-	-	416,564	(16,564)	-	-	Completed
1996 Peterbilt Dump Truck #299	2097HV1754	75,000	-	75,000	-	-	-	75,000	70,608	4,392	-	-	In Progress
2004 9' Western Snow Plow #542A	2097LE1723A	9,000	-	9,000	-	-	-	9,000	8,968	32	-	-	In Progress
1 Ton Flatbed #542, Snow Plow added box	2097LE1723B	-	-	-	-	-	-	-	12,949	(12,949)	-	-	In Progress
2015 Sander/Spreader #710	2097LE1724	20,000	-	20,000	-	-	-	20,000	7,829	12,171	-	-	Completed
Pavement Maintenance, Utility Facilities	2097U1401	45,000	-	45,000	-	-	-	45,000	2,880	42,120	-	-	In Progress
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746	48,000	-	48,000	-	-	-	48,000	39,966	8,034	-	-	In Progress
2008 Chevrolet Service Truck #609 Meter Truck	2097LV1747	36,000	-	36,000	-	-	-	36,000	31,159	4,841	-	-	Completed
Water Pumping Station Improvements	2299DI1102	45,000	-	45,000	-	-	-	45,000	30,885	14,115	-	-	In Progress
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	20,000	-	20,000	-	-	-	20,000	10,883	9,117	-	-	In Progress
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000	-	85,000	-	-	-	85,000	29,786	55,214	-	-	In Progress
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	50,000	-	50,000	-	-	-	50,000	22,135	27,865	-	-	In Progress
Water Reservoir Safety and Security Improvements	2299DI1701	375,000	386,600	10,000	-	-	-	(389,396)	7,204	7,204	-	-	Carried Over
Water Pump Station 2-1 Improvements	2299DI1702	800,000	791,800	-	-	-	-	-	791,800	329,735	462,065	-	In Progress
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	200,000	-	200,000	-	-	-	(175,000)	25,000	11,758	13,242	-	Carried Over
Watermain Replacement - Martis Peak Road	2299WS1704	50,000	-	50,000	-	-	-	-	50,000	53,776	(3,776)	-	In Progress
Leak Study R2-1 14inch Steel	2299WS1801	65,000	-	-	-	-	-	-	-	350	(350)	-	Completed
Effluent Export Line - Phase II	2524SS1010	2,000,000	9,656,890	2,000,000	-	-	-	(11,586,890)	70,000	87,233	(17,233)	-	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	-	-	-	-	-	-	-	(18,284)	18,284	-	-
Sewer Pumping Station Improvements	2599DI1104	55,000	-	15,000	-	-	-	-	15,000	17,265	(2,265)	-	-
Sewer Pump Station #1 Improvements	2599DI1703	155,000	220,000	250,000	-	-	-	(390,866)	79,134	79,134	-	-	Multi-Year
Water Resource Recovery Facility Improvements	2599SS1102	100,000	-	100,000	-	-	-	-	100,000	38,201	61,799	-	In Progress
Wetlands Effluent Disposal Facility Improvements	2599SS1103	10,000	-	10,000	-	-	-	-	10,000	7,546	2,454	-	In Progress
Replace & Reline Sewer Mains, Manholes and Appertenances	2599SS1203	10,000	-	10,000	-	-	-	-	10,000	18,100	(8,100)	-	-
WRRF Aeration System Improvements	2599SS1707	1,300,000	100,000	1,200,000	-	-	-	(1,598,524)	(298,524)	167,976	(466,500)	-	Multi-Year
Total Utility Fund		\$ 6,133,000	\$ 11,155,290	\$ 4,363,000	\$ (15,000)	\$ -	\$ -	\$ (14,140,676)	\$ 1,362,614	\$ 1,510,031	\$ (147,417)		
District Total		\$ 18,037,136	\$ 13,166,042	\$ 12,915,245	\$ (1,304,000)	\$ (213,280)	\$ -	\$ (17,341,377)	\$ 7,222,630	\$ 6,836,313	\$ 386,317		