

# NOTICE OF MEETING

The special meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **Tuesday, May 19, 2020** in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directive 006, 016 and 018, this meeting is closed to the public and attendance is limited to members of the Board of Trustees and essential staff. Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to [info@ivgid.org](mailto:info@ivgid.org) by 2:30 p.m. on Tuesday, May 19, 2020) or via telephone (the telephone number will be posted to our website on the day of the meeting).

- A. PLEDGE OF ALLEGIANCE\*
- B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\*
- C. PUBLIC COMMENTS\* - Limited to a maximum of three (3) minutes in duration.
- D. APPROVAL OF AGENDA (*for possible action*)

*The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*

**-OR-**

*The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*

- E. GENERAL BUSINESS (*for possible action*)

Review, discuss and provide direction to Staff on the District's Fiscal Year 2020/2021 Operating and Capital Budgets (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 3 - 68**

- 1) Continuing Discussion - FY2020-21 Operating Budget
  - a. FY2020-21 Budget – Refinement of COVID-19 “Recovery” Budget modifications / contingencies
  - b. *Board Direction: for May 27<sup>th</sup> Board Action on Final Budget*
- 2) Continued Discussion - Capital Improvement Program Budget
  - a. Updated CIP Project Priorities
  - b. FY2020-21 CIP Budget – Feedback / response from May 7<sup>th</sup> Workshop
  - c. *Board Direction: for May 27<sup>th</sup> Board Action of Capital Budget and Five-Year Plan*

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**Incline Village General Improvement District**

*Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.*

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • FAX (775) 832-1122

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# NOTICE OF MEETING

Agenda for the Board Meeting of May 19, 2020 - Page 2

- 3) Continued Discussion – FY2020-21 Recreation Fee
  - a. Addressing Priority Unfunded Capital Project Priorities
  - b. Community Services / Beach Capital Project Planning
  - c. FY2020-21 Recreation Roll – *Discussion of Adjusting Rate(s)*
  - d. *Board Direction: For May 27, Public Hearing and Board Action*
  
- 4) Other Topics – *Board Direction and Next Steps:*
  - a. Food and Beverage Operations
  - b. Resolution #1838
  - c. Punch Card Utilization / Accounting
  - d. Process for transitioning to Enterprise Funds

F. PUBLIC COMMENTS\* - Limited to a maximum of three (3) minutes in duration.

G. ADJOURNMENT (*for possible action*)

## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, May 14, 2020 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of May 19, 2020) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

- 1. IVGID Anne (Administrative)
- 2. Incline Village Post
- 3. Crystal Bay Post
- 4. Raley's Shopping
- 5. Incline Village
- 6. IVGID's Recreation
- 7. The Chateau at

**SUSPENDED – STATE OF NEVADA EXECUTIVE DEPARTMENT, DECLARATION OF EMERGENCY, DIRECTIVE 006 (SECTION 3) AND 016**

- Vorderbruggen Building
- Office
- Office
- Center
- Branch of Washoe County Library
- Center
- Incline Village

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC  
District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

**Board of Trustees:** Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Peter Morris.

**Notes:** Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (\*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

**IVGID'S agenda packets are now available at IVGID's web site, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.**

\*NRS 241.020(2) and (10): 2. Except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting ...10. As used in this section, "emergency" means an unforeseen circumstance which requires immediate action and includes, but is not limited to: (a) Disasters caused by fire, flood, earthquake or other natural causes; or (b) Any impairment of the health and safety of the public.

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
Interim General Manager

Paul Navazio  
Director of Finance

**SUBJECT:** Continuing Discussion of the District's FY2020-21 Budget

**DATE:** May 15, 2020

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### **I. RECOMMENDATION**

Review, discuss and provide direction to Staff on the District's FY2020/21 Operating Budget, Capital Improvement Budget and Five-Year Capital Improvement Plan, setting of the Recreation Facility Fee and Beach Facility Fee Roll for FY2020-21 and other budget implementation issues.

### **II. BACKGROUND**

The Board of Trustees is scheduled to approve the District's FY2020-21 Annual Budget as well as the update to the Five-Year Capital Improvement Plan following a public hearing on May 27, 2020. Concurrent with the public hearing to discuss the FY2020-21 Budget, the District has also scheduled a public hearing related to the setting of the Recreation Facility Fee and Beach Facility Fee for FY2020-21 pursuant to requirements for the fees to be collected by the Washoe County Treasurer. Finally, a separate public hearing has also been schedule for May 27, 2020 by Washoe County related to setting the tax rate to be assessed for FY2020-21 on parcels within the District boundaries for FY2020-21. The State of Nevada requires that the District's Final Adopted Budget be filed, in accordance with prescribed forms and instructions, no later than June 1, 2020.

Per the District's budget calendar for development of the FY2020-21 Budget, the Board of Trustees received a presentation on the preliminary Operating Budget at its meeting of March 11, 2020, and the preliminary Capital Improvement Budget and Draft Five-Year Capital Plan was presented to the Board at its meeting of April 1, 2020. At its meeting of April 14, 2020, the Board of Trustees reviewed the Tentative FY2020-21 Budget as prepared for submittal to the State of Nevada Department of Taxation by the required filing date of April 15, 2020.

Complicating the District's budget development process is the ongoing uncertainty related to the COVID-19 pandemic. As a result of the public health crisis, District facilities and programs have been largely closed since mid-March, and while selected venues and programs are slowly planning to resume operations on a limited basis, consistent with the relaxation of State-imposed restrictions, it is clear that District-wide operations for the fiscal year starting July 1, 2020 will be impacted, to varying degrees, due to public health restrictions and general concerns. Regardless of whether venues are able to open and available to residents and the general public, it will be several months – or longer – before the level of activity across all of the District's venues will see activity return to pre-pandemic levels.

It is largely for this reason, that the Board of Trustees held a budget workshop on May 7, 2020, after the submittal of the District's Tentative FY2020-21 budget, to discuss how curtailment of operations may impact the coming year's budget under a range of COVID-19 "recovery scenarios." At the May 7, 2020 Budget Workshop, the Board of Trustees also discussed establishing criteria for prioritizing planned capital improvement projects, should it become necessary or prudent to delay certain projects while at the same time ensuring that critical priority projects are able to proceed as required or scheduled.

Finally, concurrent with adoption of the FY2020-21 budget, the Board of Trustees must take action to set the annual Recreation Facility Fee and Beach Facility Fee, to be levied on properties within the District and collected by the Washoe County Treasurer. While the Board of Trustees discussed possible changes to the existing rates charged via the respective Facility Fees, the Board of Trustees opted to schedule a follow-up workshop session to continue its review and discussion prior to providing Staff direction for preparation of needed Board resolutions for the May 27, 2020 public hearing and adoption action.

This agenda item has been prepared to assist the Board of Trustees in providing final direction to Staff prior to returning on May 27, 2020 with action items needed to approve the FY2020-21 Operating and Capital Improvement Budget and companion Five-Year Capital Improvement Plan, as well as direction related to the setting of the Recreation Facility Fee and Beach Facility Fee for FY2020-21.

The information provided via attachments to this Staff report have been prepared based on feedback provided to staff at the May 7, 2020 Budget Workshop and supplemental information previously provided to the Board of Trustees and public. Moreover, to facilitate review of tonight's agenda material, the attachments are

organized and presented according to the outline used for the workshop (see *Workshop Tab references*).

Finally, Staff is prepared to discuss selected topics related to implementation of the District's FY2020-21 budget that were identified as part of the May 7, 2020 workshop outline and were also deferred to the follow-up meeting. Staff will review a set of preliminary recommendations related to operational, presentation and financial reporting considerations for possible Board of Trustees direction to further inform preparation of final budget adoption documents.

The recommended outline for tonight's Board discussion follows along with the agenda from last week's budget workshop, as follows:

- **Continuing Discussion: FY2020-21 Operating Budget** (Workshop TAB 2)
  - a. FY2020-21 Budget – Refinement of COVID-19 “Recovery” Budget modifications / contingencies
  - b. *Board Direction: for May 27<sup>th</sup> Board Action on Final Budget*
- **Continued Discussion: Capital Improvement Program Budget** (Workshop TAB 3)
  - a. Updated CIP Project Priorities
  - b. FY2020-21 CIP Budget – Feedback / response from May 7<sup>th</sup> Workshop
  - c. *Board Direction: for May 27<sup>th</sup> Board Action on Capital Budget and Five-Year Plan*
- **Continued Discussion – FY2020-21 Recreation Fee** (Workshop TAB 4)
  - a. Addressing Priority Unfunded Capital Project Priorities
  - b. Community Services / Beach Capital Project Planning
  - c. FY2020-21 Recreation Roll – *Discussion of Adjusting Rate(s)*
  - d. *Board Direction: For May 27, Public Hearing and Board Action*
- **Other Topics – Board Direction and Next Steps** (TAB 5)
  - a. Food and Beverage Operations
  - b. Resolution #1838
  - c. Punch Card Utilization / Accounting
  - d. Process for transitioning to Enterprise Funds

**Part 1 - Continuing Discussion: FY2020-21 Operating Budget** (Workshop TAB 2)

At the May 7, 2020 budget workshop, Staff presented an overview of alternative FY2020-21 budget scenarios to inform revisions to the Tentative Budget presented to the Board of Trustees on April 14, 2020. The alternative budget scenarios were based on different COVID-19 “recovery” scenarios ranging from largely, if not fully, operational by July 1, 2020 to extended closure and curtailment of District programs and activities through July, August and September. The budget scenarios also included differing levels of ramping-up of activities for extended periods following “opening” of facilities and venues.

While nearly every aspect of District activity is expected to be impacted heading in to the new fiscal year, the broad range and scope of District activities suggests that each program area will more than likely see varying operational impacts, requiring largely venue-specific scenarios and planning. By way of example, outdoor facilities and activities such as Golf, Tennis and Beach activities are expected to become active in Phase 1 of COVID recovery protocols, whereas indoor activities such as the Recreation Center as well as group lessons and camps are expected to lag in their recovery paths. Ski activities at Diamond Peak, on the other hand, are expected to be less directly impacted by current COVID-19 social-distancing protocols as they might be from broader prolonged economic conditions affecting travel, leisure industry as well as general consumer discretionary spending. Contingency plans are also being put in place in the event of a recurrence of the COVID-19 virus this fall or winter and a return to strict social-distancing protocols.

Based on feedback provided by the Board of Trustees related to the budget scenarios presented on May 7, 2020, Staff has prepared a draft final FY2020-21 budget developed by combining discreet scenarios for each individual venue and program and fund. Following the May 7, 2020 workshop, venue managers and Senior Staff have worked to further refine their respective most-likely scenarios and those refinements are included in the budget information being provided to the Board of Trustees this evening.

Staff is seeking final direction from the Board of Trustees in order to finalize the FY2020-21 Operating Budget for the District which will need to be completed for production of the May 27, 2020 Board agenda packet that will be published May 22, 2020 (see Attachment 1). Specific direction is requested in relation to allocating funding in the FY2020-21 budget for selected professional service contracts previously discussed by the Board of Trustees, including a review of Internal Controls (\$45,000), Utility Rate and Reserve Study (\$75,000-\$100,000) and costs associated with transitioning to a new contract for District’s legal counsel (\$ to be determined).

## **Part 2 - Continued Discussion: Capital Improvement Program Budget (Workshop TAB 3)**

### *Board Capital Project Priorities*

On May 7, 2020, the Board of Trustees provided input related to ongoing Board Capital Project Priorities, re-affirming their support for development of a Dog Park, Rehabilitation of the Burnt Cedar Pool and Renovation of the Incline Beach House as part of the broader Beach Master Plan. (Funding strategies for the Beach projects will be a focus of the discussion of setting the Recreation Fee(s) later on tonight's agenda).

The Board of Trustees has also supported proceeding with award of contracts this fiscal year for two standing Board priority projects to include construction of Bocce Courts (contract approved May 10, 2020) and the planned Tennis Center Renovation Project (contract award scheduled June 2020). Within the District's Utility operations, the Effluent Pipeline and Pond Lining projects continue to be critical Board priorities.

### *Carry-over changes*

The updated Capital Budget for FY2020-21 recommends new funding appropriations of \$9,023,190, as presented at the May 7, 2020 budget workshop. In addition, net carry-over funding totaling \$5,280,738 is also proposed to support ongoing projects funded in the current fiscal year. This results in a revised recommended capital budget for FY2020-21 of \$14,303,928 (see Attachment 2).

Since the May 7, 2020 workshop, Staff has updated carryforward appropriation requests in three categories. First, selected projects that were anticipated to be completed this year are being deferred to FY2020-21, including \$38,000 in Golf-funded projects which were scheduled to be completed during extended course closures this spring, but now will be deferred into the new fiscal year. There are also several projects that are or will be underway prior to the end of this year, however, the balance of funding will be expensed after July 1, 2020. Carry-over funding in support of projects currently under construction will continue to be monitored to ensure that approved funds are available in the new year, consistent with planned progress payments.

Lastly, following recent discussions with Staff at the State's Department of Taxation, Staff has received clarification as to how the State requires capital project funding to be reported, particularly in the context of multi-year projects. As a result of the \$17,267,682 identified as available for carry-over appropriations from FY2019-20 into FY2020-21, \$11,986,890 will not be expended next year and

thus, technically, will revert to respective fund balances. This amount includes \$11,586,890 to be reserved for the District's Effluent Pipeline Project and \$400,000 will be reserved for future costs associated with the updating of the Ski Master Plan – specifically studies and permitting (see below). Thus, the net carry-forwards of \$5,280,738 is needed to support capital projects planned for FY2020-21.

### *Ski Master Plan*

The current FY2019-20 capital budget includes \$750,000 in support of updating the Ski Master Plan, with \$663,000 identified as available for carry-over to FY2020-21. At the May 7, 2020 Budget Workshop, the Board of Trustees discussed the revised scope of the Ski Master Plan, work performed to-date, and requested updates on remaining work and cost-estimates going forward.

While there remain significant costs associated with various studies and permitting needed in support of the 10-year update of the Ski Master Plan, earlier this year, the Board of Trustees significantly revised the scope of the new Ski Master Plan. As a result, Staff does not anticipate requiring the full funding amount appropriated for this phase of the project and is proposing to reduce the remaining funding allocation to \$450,000. Moreover, of this amount, only an estimated \$50,000 in funding is proposed for carry-over into FY2020-21, with the balance reserved for work likely to occur in future years (through 2022-23). It should be noted that the District needs to complete the update of its Ski Master Plan and related regulatory compliance in order to be able to continue current ski activities on District-owned property.

### *Priority Categories*

To supplement the FY202-21 Capital Improvement Budget, Staff and the Board of Trustees have established criteria to prioritize projects, particularly in light of the economic and programmatic impacts of the COVID-19 crisis. These criteria, first presented to the Board of Trustees at its meeting of May 6, 2020 and reviewed again at the budget workshop, are intended to help evaluate projects deemed necessary to proceed as planned versus those that, while important, may be candidates to delay or defer pending a case-by-case assessment at various project milestones. The assigned project categories are provided again via attachment 2 to this report.

Of the \$14,303,928 in new and carry-over appropriations recommended to support the FY2020-21 capital budget, the allocation across funding priorities is as follows:

Priority A - \$11,047,951  
Priority B - \$ 3,169,977  
Priority C - \$ 86,000



Board of Trustees direction is requested on the final FY2020-21 Capital Improvement Budget and updated Five-Year Capital Plan in order for Staff to include the capital budget in the Board's May 27<sup>th</sup> budget adoption action(s).

### **Part 3 - Continued Discussion – FY2020-21 Recreation Fee (Workshop TAB 4)**

As part of the District's annual budget process, the Board of Trustees must set the annual Recreation Facility Fee and Beach Facility Fee, to be assessed on properties within the District, consistent with the provisions of Ordinance 7. Historically, this fee is the major source of funding for capital projects required to maintain, renovate and upgrade District capital assets, including debt service for projects funded via debt financing, as well as operations of facilities and related programming.

The Board of Trustees has requested to review the current rate(s) and allocation of the Recreation Facility Fee and Beach Facility Fee in light of two factors. The first being that the Recreation Facility Fee in support of Community Services facilities (currently set at \$705 per parcel per year), has resulted in the accumulation of a significant fund balance, estimated to be \$11.82 million at the end of the current fiscal year. This fund balance represents \$7.66 million in "excess" reserves over and above the 25% reserve level set by Board policy. This funding has been collected in support of future planned capital improvement projects based on earlier long-term capital master plans that are in the process of being re-evaluated and updated.

At the same time, the Beach Fund, which is supported by an annual Beach Facility Fee of \$125 per parcel per year, is expected to end this year with a fund balance of \$2.0 million, or \$494,000 above the level required per Board policy.

The Board of Trustees is appropriately reviewing the respective Recreation and Beach Facility fees in light of several significant priority capital projects that will require significant investment over the next two to five years. These include the reconstruction of Ski Way (estimated at \$3.6 million) and two Beach projects – reconstruction of Burnt Cedar Pool and the renovation and expansion of the Incline Beach House (combined estimate of \$5-\$7 million). Moreover, the Beach Master Plan includes additional (unfunded) improvements and amenities that would require additional funding over the five-year planning horizon.

A significant consideration in the setting and allocation of the facility fees is the funding strategy to be employed for these priority projects. In short, projects the Board of Trustees wishes to finance through long-term debt, may be supported via

fees that provide sufficient capacity for debt service payments over 15-30 years (typically aligned with the useful life of the asset being constructed). On the other hand, capital projects that the Board wishes to fund with available cash would require the appropriate fund(s) to collect sufficient fund balance, over-time, to support multi-million dollar capital investments (sometimes referred to as pay-as-you-go financing).

In recent discussions, the Board of Trustees has indicated a preference for possible debt financing for projects such as Ski Way, funded through the Community Services fund, while being less inclined to issue debt to support Beach capital improvements. This, combined with the sense that the District has historically under-funded capital investment in support of its beach properties, gives rise to the consideration to review the allocation of the annual Recreation Facility Fee and Beach Facility Fee.

The current rates and allocation of these two fees has been set at \$705 (Recreation) and \$125 (Beach) since 2011-12. Within each fee, the allocation has varied between year-to-year between fee revenues assigned to capital projects, debt and operations. Under current Board practice, the overall fees have remained "flat" for the past ten years, which has been made possible through re-allocation of the portion of the fee(s) from debt service to capital or operations upon retirement of debt obligations.

To assist the Board of Trustees in evaluating appropriate rates for the Recreation Facility Fee and Beach Facility Fee for FY2020-21, Staff has prepared an updated five-year forecast for the Community Services Fund and Beach Fund under the current fee structure to evaluate the capacity of each fund to support priority capital projects. Staff has also prepared an analysis of funding capacity within each fund under alternative facility fee scenarios. (see Attachment 3)

The Board of Trustees discussion of how best to allocate the facility fees can be viewed in the context of the desired "target" funding level needed within each fund, over a desired time-frame, taking into consideration whether debt financing or cash is the preferred funding mechanism for specific priority projects.

Another factor that the Board of Trustees should consider in the setting of the Recreation Facility Fee and the Beach Facility fee is the relationship between the specific fees charged and the value assigned by the District to Punch Cards issued to property owners. Under current Board policy (as well as explicitly stated in Ordinance 7), Punch Card values are set to equal one-fifth (20%) of the value of the respective facility fees. As such, the Board of Trustees may consider how modifying the current facility fees impacts the value assigned to Punch Cards

under current policy, or if this policy warrants review in light of the discussion of appropriate fee levels going forward. The analysis included in this section of the support materials highlights how Punch Card values are impacted under the various fee scenarios presented.

Board of Trustees direction is requested this evening related to the setting of the Recreation Facility Fee and Beach Facility Fee for FY2020-21. A public hearing has been scheduled for May 27, 2020, prior to the Board of Trustees taking final action required to both set the FY2020-21 rates and authorize the collection of the Recreation Facility Fee and the Beach Facility Fee by the Washoe County Treasurer's Office.

#### **Part 4 - Other Topics – *Board Direction and Next Steps*** (Attachment 4/TAB 5)

In addition to direction requested from the Board of Trustees to finalize the FY2020-21 budget, Staff has also prepared background information related to implementation of the District's budget, specifically affecting operational, budget presentation, and financial reporting considerations. These topics are subject of supporting background information provided in Attachment 3 of this report, and include:

*Food and Beverage Operations* – Several Trustees have requested that selected Food and Beverage Operations be segregated from venue and program budgets in order to better represent net income from recreational program activities versus revenues derived from special events, catering and food and beverage operations. Staff is reviewing Food and Beverage operations across District venues and will be considering several restructuring of these budgets prior to adoption of the FY2020-21 budget.

*Resolution Number 1838* – Concurrent with the transition of Community Services Fund(s) and Beach Fund from Enterprise fund-types to Special Revenue fund-types (beginning with the FY2015-16 fiscal year), the Board adopted Resolution Number 1838 establishing separate operating, capital and debt service funds, as required by generally-accepted accounting principles. The District operated under this fund structure through the FY2018-19 fiscal year. However, beginning with the current fiscal year (FY2019-20) and continued through development of the FY2020-21 budget, the District combined operations, capital, and debt appropriations into the individual operating funds. Staff is recommending that the segregation of operations, capital, and debt funds be re-established with the FY2020-21 budget in order to comply with the requirements of Resolution Number 1838.

*Punch Card Utilization/Accounting* – Staff continues to review the current practice for Punch Card utilization and accounting. Any changes to existing practice(s) should be considered in the context of a review of the intended purpose of the Punch Cards, how punch cards are paid for and valued. For FY2020-21, Punch Card utilization and accounting is being reviewed in the context of several of the issue presented in this Staff report. In the long-run, Staff is evaluating options to transition from the historical Punch Card utilization including the option of eliminating Punch Cards altogether.

#### *Process for Transitioning to Enterprise Fund-Type Accounting*

The Board of Trustees has directed Staff to explore the possibility of transitioning the District's Community Services Fund(s) and Beach Fund from Special Revenue fund-type(s) back to Enterprise fund-type(s), as was in place prior to the 2015-16 fiscal year. A preliminary Staff report on this topic was presented to the Board's at their meeting of April 1, 2020 (Item H.4). Among the highlights of the April 1, 2020 Board of Trustees meeting item was a discussion of the process required by the State of Nevada, Department of Taxation for approval to switch fund-types. Approval for the transition is required, in advance, in order for the District's formal budget submittal to be accepted by the State. As a result, the State Department of Taxation advises that the earliest that District can formally submit its budget to the State under a new fund-type structure would be for the 2021-22 fiscal year.

Following Board of Trustees discussion at the April 1, 2020 meeting, Staff was directed to schedule a future agenda item for possible consideration of initiating the process of transitioning back to Enterprise funds. The discussion would include a review of the history and process documentation that informed the Board of Trustees decision to transition to Special Revenue funds, the State-prescribed process for approval of the transition as well as – significantly – a review of the applicable Generally-Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) pronouncements and relevant NRS code sections.

At this time, given the Board of Trustees continued interest in pursuing a transition back to Enterprise fund-types for the District's Community Services Fund(s) and Beach Fund, Staff is seeking Board approval to expedite initiating of the required process by directing Staff to prepare, for the Board of Trustees consideration at its May 27, 2020 meeting, a Resolution of Intent which would serve as formal notice to the State.

Additional work will be needed early in fiscal year 2020-21 to prepare documentation required by the Department of Taxation, however, it would be

Staff's expectation that a formal request for a hearing before the Local Government Commission could be held in late summer or early fall, and provide sufficient time to inform development of the District's FY2021-22 annual budget.

The following outlines a proposed transition plan from Special Revenue to Enterprise fund types for the District's Community Services Fund(s) and Beach Fund:

- a) May 27, 2020 - Adopt Resolution of Intent to transition back to Enterprise Fund Accounting for Community Services and Beach funds
- b) June 1, 2020 - Submit FINAL Budget to State using prescribed Forms and in accordance with existing Special Revenue Fund reporting structure
- c) Prepare FY2019-20 (current year) and FY2020-21 (budget year) Financial Statements under Special Revenue fund reporting structure

Concurrently, Staff would prepare the FY2020-21 IVGID Budget Document to Reflect Sources and Uses and Net Income Statements (similar to pre-FY2015-16 format). Staff is also proposing to prepare supplemental financial statements (for internal use only for FY2019-20 and FY2020-21 using Enterprise Fund reporting structure. Preparation of supplemental statements will facilitate re-statement of financials starting in FY2021-22, (*contingent upon State Dept. of Taxation/Local Government Commission approval*).

### **III. FINANCIAL IMPACT AND BUDGET**

As an informational item, there is no direct financial impact of the Staff recommendation; nor does Staff believe there would be significant costs to the District to prepare and present an analysis of options, should the Board of Trustees so direct.

### **IV. ALTERNATIVES**

This agenda item seeks Board of Trustee feedback and direction related to the FY2020-21 District Budget and, as such, does not require or request any specific Board Action. However, direction provided by the Board of Trustees will inform recommended action items scheduled to appear on the Board of Trustees May 27, 2020 agenda, concurrent with duly noticed public hearings related to the FY2020-21 Budget and 2020-21 Recreation Fees.

## **ATTACHMENTS**

1. Workshop TAB 2 – FY2020-21 Operating Budget
  - a. Sources and Uses Summary
  - b. Draft Operating Budgets – Selected COVID Recovery Scenarios
  - c. Fund Summaries
2. Workshop TAB 3 – FY2020-21 Capital Improvement Budget
  - a. Board Capital Project Priorities
  - b. Capital Budget Summaries
  - c. Updated Capital Project Carryforwards
  - d. Updated Five-Year Capital Improvement Plan
  - e. FY2020-21 Capital Project Categories
3. Workshop TAB 4 – Recreation Facility Fee and Beach Facility Fee
  - a. Historical Fee Levels and Allocations
  - b. Revenue Impacts of Alternative Fee Levels
  - c. Fund Forecasts – Alternative Fee Levels
4. Workshop TAB 5 – Other Issues
  - a. Food and Beverage Operations
  - b. Resolution Number 1838
  - c. Punch Cards
  - d. Process for Transitioning to Enterprise Fund-type Accounting

## Attachment 1

### Workshop TAB 2 – FY2020-21 Operating Budget

- Sources and Uses Summary
- Draft Operating Budgets – Selected COVID Recovery Scenarios
- Fund Summaries

DRAFT - Final FY2020-21 Budget w. COVID-Recovery Scenario Adjustments

		Working Budget Request	Working Budget Request Alt Scn 2	Working Budget Request Alt Scn 3	Working Budget Request Alt Scn 4	Working Budget Request Alt Scn 5	DRAFT FINAL BUDGET FY2020-21
<b>GENERAL FUND</b>							
	Revenues	5,130,240	5,043,221 98%	4,932,149 96%	4,858,577 95%	4,771,558 93%	5,043,240 98%
	Expenditures	4,850,486	4,850,486 100%	4,776,915 98%	4,703,344 97%	4,703,344 97%	4,825,751 99%
	Net	279,754	192,735	155,234	155,233	68,214	217,489
<b>UTILITY FUND</b>							
	Revenues	13,273,340	13,273,340 100%	13,221,340 100%	13,143,340 99%	13,013,340 98%	13,273,340 100%
	Expenditures	13,235,779	13,235,779 100%	13,235,779 100%	13,135,779 99%	13,010,779 98%	13,313,567 101%
	Net	37,561	37,561	-14,439	7,561	2,561	(40,227)
<b>320 GOLF</b>							
	Revenues	8,205,168	7,931,814 97%	7,027,603 86%	6,439,674 78%	6,439,674 78%	7,463,703 91%
	Expenditures	8,197,307	7,851,700 96%	7,765,838 95%	7,399,169 90%	7,399,169 91%	7,559,532 92%
	Net	7,861	80,114	-738,235	-959,495	-959,495	(95,829)
<b>330 FACILITIES</b>							
	Revenues	844,902	766,265 91%	735,754 87%	687,280 81%	687,280 81%	727,014 86%
	Expenditures	840,461	820,662 98%	814,711 97%	807,829 96%	803,091 96%	808,137 96%
	Net	4,441	-54,397	-78,957	-120,549	-115,811	(81,123)
<b>340 SKI</b>							
	Revenues	9,834,532	9,834,532 100%	8,818,174 90%	7,801,800 79%	6,785,902 69%	9,834,532 100%
	Expenditures	9,266,372	9,266,372 100%	9,266,372 100%	9,266,372 100%	8,311,725 90%	9,266,372 100%
	Net	568,160	568,160	-448,198	-1,464,572	-1,525,824	568,160
<b>350 RECREATION</b>							
	Revenues	3,061,215	2,826,418 92%	2,697,718 88%	2,577,918 84%	2,450,518 80%	2,697,718 88%
	Expenditures	3,061,252	2,846,618 93%	2,768,787 90%	2,668,747 87%	2,573,047 84%	2,695,791 88%
	Net	-37	-20,200	-71,069	-90,829	-122,529	1,927
<b>360 ADMIN</b>							
	Revenues	4,552,634	4,552,634 100%	4,552,634 100%	4,552,634 100%	4,552,634 100%	4,553,303 100%
	Expenditures	4,636,162	4,578,888 99%	4,554,648 98%	4,533,472 98%	4,512,171 97%	4,603,099 99%
	Net	-83,528	-26,254	-2,014	19,162	40,463	(49,796)
<b>370 PARKS</b>							
	Revenues	1,077,805	1,063,042 99%	1,049,642 97%	1,031,662 96%	1,021,995 95%	1,049,642 97%
	Expenditures	1,063,519	1,039,873 98%	1,030,913 97%	1,026,246 96%	1,017,145 96%	1,055,766 99%
	Net	14,286	23,169	18,729	5,416	4,850	-6,124
<b>380 TENNIS</b>							
	Revenues	322,813	269,081 83%	249,213 77%	219,713 68%	207,813 64%	265,113 82%
	Expenditures	313,162	252,830 81%	210,475 67%	192,781 62%	187,553 60%	279,323 89%
	Net	9,651	16,251	38,738	26,932	20,260	(14,210)
<b>COMMUNITY SERVICES</b>							
	Revenues	27,899,069	27,243,786 98%	25,130,738 90%	23,310,681 84%	22,145,816 79%	26,591,025 95%
	Expenditures	27,378,235	26,656,943 97%	26,411,744 96%	25,894,616 95%	24,803,901 91%	26,268,020 96%
	Net	520,834	586,843	-1,281,006	-2,583,935	-2,658,086	323,005
<b>BEACH</b>							
390	Revenues	2,626,425	2,270,075 86%	2,210,170 84%	2,209,170 84%	2,209,170 84%	2,281,875 87%
	Expenditures	2,622,977	2,316,983 88%	2,216,850 85%	2,149,878 82%	2,107,719 80%	2,379,943 91%
	Net	3,448	-46,908	-6,680	59,292	101,451	(98,068)



**Annual Budget  
Fiscal Year 2020-2021  
General Fund Sources and Uses - Object Level  
With Alternate Budget Scenarios**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Ad Valorem Property Tax	1,697,807	1,770,000	1,770,000
Consolidated Taxes	1,751,692	1,755,000	1,668,000
Rents	2,400	2,400	2,400
Central Services Revenue	1,367,400	1,471,440	1,471,440
<b>OTHER FINANCING SOURCES</b>			
Investment Earnings	201,000	131,400	131,400
Proceeds from Capital Asset Dispositions	-	-	-
Funded Capital Resources	201,000	-	-
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>5,221,299</b>	<b>5,130,240</b>	<b>5,043,240</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	2,125,940	2,079,982	2,081,280
Employee Fringe	1,068,804	1,111,654	1,105,620
Professional Services	293,750	347,975	347,975
Services and Supplies	768,185	780,940	780,940
Insurance	52,680	53,100	53,100
Utilities	106,565	106,685	106,685
<b>CAPITAL EXPENDITURES</b>			
Capital Outlay	686,445	370,150	350,150
<b>DEBT SERVICE</b>			
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In/Out	561,800	-	-
<b>TOTAL EXPENDITURES AND USES</b>	<b>5,664,169</b>	<b>4,850,486</b>	<b>4,825,751</b>
<b>NET SOURCES AND USES</b>	<b>(442,870)</b>	<b>279,754</b>	<b>217,489</b>

**Annual Budget Ad Hoc  
Fiscal Year 2020-2021  
Utilities Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Sales and Fees	12,476,569	12,377,240	12,377,240
Intergovernmental - Operating Grants	-	31,000	31,000
Fines and Penalties	30,000	25,200	25,200
Interfund Services	141,400	241,400	241,400
<b>OTHER FINANCING SOURCES</b>			
Investment Earnings	193,500	148,500	148,500
Capital Grants	-	-	-
Proceeds from Capital Asset Dispositions	-	-	-
Funded Capital Resources	1,498,400	450,000	450,000
Other Transfers	-	-	-
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>14,339,869</b>	<b>13,273,340</b>	<b>13,273,340</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	2,799,411	2,869,080	2,921,780
Employee Fringe	1,407,335	1,424,516	1,449,604
Professional Services	148,600	132,050	132,050
Services and Supplies	1,909,272	1,963,445	1,963,445
Insurance	197,400	203,880	203,880
Utilities	929,499	932,594	932,594
Cost of Goods Sold	-	-	-
Central Services Cost	353,700	380,580	380,580
Fuels Management	100,000	100,000	100,000
Extraordinary Items	-	-	-
Intrafund Expense	-	-	-
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	5,861,400	4,586,500	4,586,500
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	523,987	538,706	538,706
Interest	119,147	104,428	104,428
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In/Out	-	-	-
<b>TOTAL EXPENDITURES AND USES</b>	<b>14,349,751</b>	<b>13,235,779</b>	<b>13,313,567</b>
<b>NET SOURCES AND USES</b>	<b>(9,882)</b>	<b>37,561</b>	<b>(40,227)</b>

**Annual Budget  
Fiscal Year 2020-2021  
Championship Course Sources and Uses - Object Level  
With Alternate Budget Scenarios**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	Budget Current Year	Working Budget Request	Working Budget Request Alt Scn 6
<b>REVENUES</b>			
Sales and Fees	5,419,821	6,429,637	5,694,900
Sales Allowance	(903,500)	(1,358,553)	(1,289,980)
Facility Fees	172,263	32,808	32,812
<b>OTHER FINANCING SOURCES</b>			
Proceeds from Capital Asset Dispositions	-	-	-
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	-	1,717,765	1,736,765
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>4,688,584</b>	<b>6,821,658</b>	<b>6,174,498</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	1,592,508	1,739,948	1,616,161
Employee Fringe	512,154	524,010	509,946
Professional Services	7,860	7,980	7,980
Services and Supplies	1,056,265	1,113,183	1,062,226
Insurance	67,200	75,180	75,180
Utilities	226,160	231,960	231,700
Cost of Goods Sold	1,004,692	1,152,375	912,706
Central Services Cost	236,800	254,820	254,820
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	653,200	1,535,000	1,535,000
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	169,417	172,702	172,702
Interest	13,912	10,063	10,063
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Funded Capital Resources	137,000	-	-
<b>TOTAL EXPENDITURES AND USES</b>	<b>5,677,168</b>	<b>6,817,222</b>	<b>6,388,484</b>
<b>NET SOURCES AND USES</b>	<b>(988,584)</b>	<b>4,436</b>	<b>(213,986)</b>

**Annual Budget  
Fiscal Year 2020-2021  
Mountain Course Sources and Uses - Object Level  
With Alternate Budget Scenarios**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Sales and Fees	880,023	1,247,581	1,116,932
Sales Allowance	(201,450)	(325,415)	(298,098)
Facility Fees	328,120	221,454	221,481
Rents	-	-	-
<b>OTHER FINANCING SOURCES</b>			
Non Operating Leases	38,932	40,890	40,890
Capital Grants	300,000	-	-
Proceeds from Capital Asset Dispositions	-	-	-
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	1,364,000	199,000	208,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>2,709,625</b>	<b>1,383,510</b>	<b>1,289,205</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	372,113	432,056	409,731
Employee Fringe	115,629	119,791	117,206
Professional Services	4,140	4,170	4,170
Services and Supplies	315,732	352,789	349,229
Insurance	18,000	17,280	17,280
Utilities	88,840	91,760	91,760
Cost of Goods Sold	59,423	105,100	89,532
Central Services Cost	54,000	58,140	58,140
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	2,420,700	199,000	34,000
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
<b>INTERFUND TRAFERS AND ADJUSTMENTS</b>			
Funded Capital Resources	1,756,200	-	-
<b>TOTAL EXPENDITURES AND USES</b>	<b>5,204,777</b>	<b>1,380,086</b>	<b>1,171,048</b>
<b>NET SOURCES AND USES</b>	<b>(2,495,152)</b>	<b>3,424</b>	<b>118,157</b>

**Annual Budget  
Fiscal Year 2020-2021  
Facilities Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Sales and Fees	(418,417)	(395,721)	(336,125)
Sales Allowance	(43,682)	(32,867)	(26,085)
Facility Fees	131,248	41,010	41,015
Rents	882,892	958,009	788,879
<b>OTHER FINANCING SOURCES</b>			
Proceeds from Capital Asset Dispositions	-	-	-
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	-	274,470	259,330
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>552,041</b>	<b>844,902</b>	<b>727,014</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	89,488	88,583	71,633
Employee Fringe	47,157	47,500	40,236
Professional Services	1,140	1,170	1,170
Services and Supplies	337,960	352,898	346,788
Insurance	12,240	11,820	11,820
Utilities	35,550	36,600	34,600
Central Services Cost	25,500	27,420	27,420
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	180,400	100,000	100,000
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	161,728	164,864	164,864
Interest	13,280	9,606	9,606
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Funded Capital Resources	6,500	-	-
<b>TOTAL EXPENDITURES AND USES</b>	<b>910,944</b>	<b>840,461</b>	<b>808,137</b>
<b>NET SOURCES AND USES</b>	<b>(358,903)</b>	<b>4,440</b>	<b>(81,123)</b>

**Annual Budget  
Fiscal Year 2020-2021  
Ski Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	Budget Current Year	Working Budget Request	Working Budget Request Alternate Scenario 6
<b>REVENUES</b>			
Sales and Fees	9,770,520	10,891,335	10,891,335
Concessions	48,700	48,700	48,700
Sales Allowance	(601,900)	(796,300)	(796,300)
Facility Fees	(1,640,600)	(1,640,400)	(1,640,400)
Rents	5,000	5,000	5,000
Interfund Services	16,200	14,985	14,985
<b>OTHER FINANCING SOURCES</b>			
Non Operating Leases	71,429	77,240	77,240
Investment Earnings	-	22,500	22,500
Capital Grants	40,000	-	-
Proceeds from Capital Asset Dispositions	-	-	-
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	-	1,211,472	1,211,472
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>7,709,349</b>	<b>9,834,532</b>	<b>9,834,532</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	2,970,495	3,135,849	3,135,849
Employee Fringe	985,297	1,050,665	1,050,665
Professional Services	23,400	23,700	23,700
Services and Supplies	1,973,731	2,058,216	2,058,216
Insurance	195,400	212,700	212,700
Utilities	604,945	627,070	627,070
Cost of Goods Sold	424,000	529,100	529,100
Central Services Cost	388,100	417,600	417,600
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	2,770,850	1,192,000	1,192,000
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	18,050	18,400	18,400
Interest	1,482	1,072	1,072
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers Out	-	-	-
Funded Capital Resources	1,286,735	-	-
<b>TOTAL EXPENDITURES AND USES</b>	<b>11,642,485</b>	<b>9,266,371</b>	<b>9,266,371</b>
<b>NET SOURCES AND USES</b>	<b>(3,933,135)</b>	<b>568,161</b>	<b>568,161</b>

**Annual Budget  
Fiscal Year 2020-2021  
Community Programming Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	Budget Current Year	Working Budget Request	Working Budget Request Alt Scn 6
<b>REVENUES</b>			
Sales and Fees	1,498,919	1,583,135	1,169,200
Sales Allowance	(220,410)	(225,438)	(172,800)
Facility Fees	1,173,029	1,222,098	1,222,098
Rents	6,700	7,200	5,000
Intergovernmental - Operating Grants	17,000	17,000	17,000
<b>OTHER FINANCING SOURCES</b>			
Proceeds from Capital Asset Dispositions	-	-	-
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	-	457,220	457,220
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>2,475,238</b>	<b>3,061,215</b>	<b>2,697,718</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	1,164,024	1,260,756	1,046,521
Employee Fringe	368,533	394,888	328,714
Professional Services	5,700	5,850	5,850
Services and Supplies	560,046	563,979	502,086
Insurance	57,600	55,920	55,920
Utilities	145,360	144,640	132,640
Cost of Goods Sold	49,860	44,559	33,400
Central Services Cost	124,000	133,440	133,440
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	468,650	455,000	455,000
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	2,058	2,098	2,098
Interest	169	122	122
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Funded Capital Resources	54,950	-	-
<b>TOTAL EXPENDITURES AND USES</b>	<b>3,000,949</b>	<b>3,061,252</b>	<b>2,695,791</b>
<b>NET SOURCES AND USES</b>	<b>(525,711)</b>	<b>(37)</b>	<b>1,927</b>

**Annual Budget  
Fiscal Year 2020-2021  
Community Services Administration Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Sales and Fees	16,400	27,000	27,000
Sales Allowance	(765,000)	(765,000)	(765,000)
Facility Fees	4,774,146	5,060,634	5,061,303
<b>OTHER FINANCING SOURCES</b>			
Investment Earnings	50,000	30,000	30,000
Proceeds from Capital Asset Dispositions	-	-	-
Funded Capital Resources	-	200,000	200,000
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	-	-	-
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>4,075,546</b>	<b>4,552,634</b>	<b>4,553,303</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	183,759	181,948	147,970
Employee Fringe	60,652	70,030	61,384
Professional Services	-	-	-
Services and Supplies	71,256	79,068	76,768
Utilities	8,604	8,604	7,604
Central Services Cost	19,800	21,300	21,300
Fuels Management	100,000	100,000	100,000
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	-	90,000	90,000
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers Out	2,087,200	4,085,212	4,098,072
<b>TOTAL EXPENDITURES AND USES</b>	<b>2,531,271</b>	<b>4,636,162</b>	<b>4,603,099</b>
<b>NET SOURCES AND USES</b>	<b>1,544,275</b>	<b>(83,528)</b>	<b>(49,796)</b>



**Annual Budget  
Fiscal Year 2020-2021  
Parks Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Sales Allowance	(5,562)	(5,562)	(2,500)
Facility Fees	730,067	729,978	729,978
Rents	67,740	71,363	41,200
Intergovernmental - Operating Grants	23,400	21,700	21,700
Interfund Services	82,010	84,926	83,864
<b>OTHER FINANCING SOURCES</b>			
Capital Grants	583,800	-	-
Proceeds from Capital Asset Dispositions	-	-	-
Funded Capital Resources	105,652	-	-
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	-	175,400	175,400
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,587,107</b>	<b>1,077,805</b>	<b>1,049,642</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	345,389	342,681	335,484
Employee Fringe	85,289	86,061	85,505
Professional Services	1,140	1,170	1,170
Services and Supplies	303,876	302,862	302,862
Insurance	16,800	13,320	13,320
Utilities	96,485	96,485	96,485
Central Services Cost	42,300	45,540	45,540
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	1,028,752	172,440	172,440
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	2,744	2,797	2,797
Interest	225	163	163
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
<b>TOTAL EXPENDITURES AND USES</b>	<b>1,923,000</b>	<b>1,063,519</b>	<b>1,055,766</b>
<b>NET SOURCES AND USES</b>	<b>(335,893)</b>	<b>14,286</b>	<b>(6,124)</b>

**Annual Budget  
Fiscal Year 2020-2021  
Tennis Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	Budget Current Year	Working Budget Request	Working Budget Request Alt Scn 6
<b>REVENUES</b>			
Sales and Fees	170,600	174,600	112,000
Sales Allowance	(14,500)	(16,500)	(11,600)
Facility Fees	114,842	114,828	114,828
<b>OTHER FINANCING SOURCES</b>			
Funded Capital Resources	1,293,450	-	-
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	1,285,000	49,885	49,885
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>2,849,392</b>	<b>322,813</b>	<b>265,113</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	139,281	128,372	108,530
Employee Fringe	29,131	29,635	28,038
Professional Services	570	585	585
Services and Supplies	61,986	63,830	60,330
Insurance	3,120	3,540	3,540
Utilities	8,135	8,135	8,135
Cost of Goods Sold	15,500	15,500	6,600
Central Services Cost	12,700	13,680	13,680
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	1,363,950	48,600	48,600
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	1,191	1,214	1,214
Interest	98	71	71
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
<b>TOTAL EXPENDITURES AND USES</b>	<b>1,635,662</b>	<b>313,162</b>	<b>279,323</b>
<b>NET SOURCES AND USES</b>	<b>1,213,730</b>	<b>9,651</b>	<b>(14,210)</b>

**Annual Budget  
Fiscal Year 2020-2021  
All Beach Sources and Uses - Object Level  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Sales and Fees	1,409,000	1,487,400	1,127,775
Concessions	47,000	50,000	40,000
Sales Allowance	(152,200)	(135,600)	(102,900)
Facility Fees	968,500	968,375	968,500
Rents	185,000	195,000	187,250
<b>OTHER FINANCING SOURCES</b>			
Investment Earnings	22,500	11,250	11,250
Proceeds from Capital Asset Dispositions	-	-	-
Funded Capital Resources	687,878	50,000	50,000
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In	-	-	-
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,167,678</b>	<b>2,626,425</b>	<b>2,281,875</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	932,898	933,632	810,930
Employee Fringe	240,804	241,006	221,093
Professional Services	17,700	17,850	14,765
Services and Supplies	541,743	573,175	500,991
Insurance	39,000	37,980	37,980
Utilities	126,644	139,144	130,894
Cost of Goods Sold	99,900	100,500	83,600
Central Services Cost	110,500	118,920	118,920
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	990,050	454,500	454,500
Capital Carry Forward	-	-	-
<b>DEBT SERVICE</b>			
Principal	5,812	5,925	5,925
Interest	477	345	345
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
<b>TOTAL EXPENDITURES AND USES</b>	<b>3,105,529</b>	<b>2,622,977</b>	<b>2,379,943</b>
<b>NET SOURCES AND USES</b>	<b>62,149</b>	<b>3,448</b>	<b>(98,068)</b>

**Annual Budget  
Fiscal Year 2020-2021  
Internal Service Sources and Uses  
With Alternate Budget Scenario**

For fiscal year 2020, 07/01/2019 - 06/30/2020

	<b>Budget Current Year</b>	<b>Working Budget Request</b>	<b>Working Budget Request Alt Scn 6</b>
<b>REVENUES</b>			
Interfund Services	3,155,307	3,321,636	3,321,636
<b>OTHER FINANCING SOURCES</b>			
Investment Earnings	0	0	0
Proceeds from Capital Asset Dispositions	0	0	0
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,155,307</b>	<b>3,321,636</b>	<b>3,321,636</b>
<b>EXPENDITURES AND USES</b>			
<b>Personnel Cost</b>			
Salaries and Wages	1,544,270	1,552,215	1,552,215
Employee Fringe	799,470	844,240	844,240
Professional Services	9,000	9,000	9,000
Services and Supplies	771,317	896,822	896,822
Insurance	6,540	15,300	15,300
Utilities	11,520	11,520	11,520
<b>CAPITAL EXPENDITURES</b>			
Capital Improvements	0	5,000	5,000
<b>DEBT SERVICE</b>			
<b>INTERFUND TRANSFERS AND ADJUSTMENTS</b>			
Transfers In/Out	0	0	0
<b>TOTAL EXPENDITURES AND USES</b>	<b>3,142,117</b>	<b>3,334,097</b>	<b>3,334,097</b>
<b>NET SOURCES AND USES</b>	<b>13,190</b>	<b>-12,461</b>	<b>-12,461</b>

## Attachment 2

### Workshop TAB 3 – FY2020-21 Capital Improvement Budget

- Board Capital Project Priorities
- Capital Budget Summaries
- Updated Capital Project Carryforwards
- Updated Five-Year Capital Improvement Plan
- FY2020-21 Capital Project Categories

## **Board of Trustees- Capital Project Priorities**

*(from May 7<sup>th</sup> Budget Workshop)*

### **Community Master Plan Projects:**

#### *Remaining Projects:*

- Incline Village Dog Park
- Incline Beach House Improvement Project
- Burnt Cedar Pool Renovation

#### *Pending / In-Process:*

- |                            |                      |         |
|----------------------------|----------------------|---------|
| ✓ Bocce Court Construction | Contract Awarded:    | 5/6/20  |
| ✓ Tennis Center Renovation | Contract Award Date: | 6/10/20 |

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### **Utility Projects**

- Effluent Pipeline Project



## 5 Year Capital Improvement Plan Summary

As of 4.29.2020

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
<b>TOTAL</b>	<b>\$ 9,023,190</b>	<b>\$ 15,953,740</b>	<b>\$ 8,419,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,682,190</b>	<b>\$ 53,119,890</b>

Fund / Department	2021	2022	2023	2024	2025	Total
<b>General Fund</b>						
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
Sub-Total	\$ 350,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 334,950	\$ 4,675,050
<b>Utilities</b>						
Public Works Shared	140,000	1,576,500	883,000	349,500	573,320	3,522,320
Water	1,425,000	706,000	1,511,000	930,000	1,105,000	5,677,000
Sewer	3,021,500	2,658,200	2,315,000	2,675,000	2,940,000	13,609,700
Sub-Total	\$ 4,586,500	\$ 4,940,700	\$ 4,709,000	\$ 3,954,500	\$ 4,618,320	\$ 22,809,020
<b>Internal Services</b>						
Fleet	-	-	30,000	12,000	28,000	70,000
Buildings	5,000	64,800	-	-	-	69,800
Sub-Total	\$ 5,000	\$ 64,800	\$ 30,000	\$ 12,000	\$ 28,000	\$ 139,800
<b>Community Services</b>						
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
Sub-Total	\$ 3,627,040	\$ 7,733,080	\$ 3,042,900	\$ 3,314,020	\$ 3,492,820	\$ 21,209,860
<b>Beaches</b>	\$ 454,500	\$ 2,825,060	\$ 349,000	\$ 449,500	\$ 208,100	\$ 4,286,160
<b>TOTAL</b>	<b>\$ 9,023,190</b>	<b>\$ 15,953,740</b>	<b>\$ 8,419,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,682,190</b>	<b>\$ 53,119,890</b>

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	3,027,040	600,000
Beach	454,500	264,500	190,000
Internal Services	5,000	5,000	-
<b>TOTAL</b>	<b>\$ 9,023,190</b>	<b>\$ 7,754,190</b>	<b>1,269,000</b>

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				4/29/2020	
			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	Status
<b>General Fund:</b>										
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000					15,000	
District Wi-Fi Installation Update	1213CE1501	60,000		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	
<b>Total General Fund</b>	<b>Total</b>		<b>300,000</b>	<b>350,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>650,150</b>	
<b>Utility Fund:</b>										
Paint Interior Building #A	2097BD1202	49,000		0					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	
Pavement Maintenance, Utility Facilities	2097LI1401	220,000		0					0	
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	25,000		0					0	
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	45,000		45,000					45,000	
<b>Utility Shared Projects</b>	<b>Total</b>		<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,000</b>	
Water Pumping Station Improvements	2299DI1102	70,000		70,000					70,000	
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000					55,000	
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000		85,000					85,000	
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000		25,000					25,000	
Water Reservoir Safety and Security Improvements	2299DI1701	250,000	396,600	200,000					596,600	
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	990,000		990,000					990,000	
Watermain Replacement - Slott Pk Ct	2299WS1706	25,000		0					0	
R6-1 Tank Road Construction	2299WS1804	15,000		0					0	
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	200,000	175,000	0					175,000	
<b>Water</b>	<b>Total</b>		<b>571,600</b>	<b>1,425,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,996,600</b>	
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	396,000	650,000					1,046,000	
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 & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	80,000		80,000					80,000	
Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	2599SS1901	12,500		0					0	
WRRF Aeration System Improvements	2599SS1707	1,766,500	1,728,500	0					1,728,500	
<b>Sewer</b>	<b>Total</b>		<b>13,711,390</b>	<b>3,021,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,586,890</b>	<b>5,146,000</b>	
<b>Total Utility Fund</b>	<b>Total</b>		<b>14,282,990</b>	<b>4,586,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,586,890</b>	<b>7,282,600</b>	



Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				4/29/2020	Status
			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	
<b>Internal Service:</b>										
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722									
<b>Total Internal Service</b>	<b>Total</b>	5,000		5,000					5,000	
			0	5,000	0	0	0	0	5,000	
<b>Championship Golf Course:</b>										
Champ Golf Exterior Icemaker Replacement	3141FF1804	10,500		10,500					10,500	
Championship Golf Course Bear Boxes	3141FF1903	6,000		6,000					6,000	
Venue Signage Enhancement	3141BD1706	20,000	0	0					0	
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 Procure 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 Procure 864 Aerator #756	3197LE2004	33,500		33,500					33,500	
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	21,827	0					21,827	
Championship Golf Printer Copier Replacement	3199OE1501	10,000	0	0					0	
<b>Total Championship Golf Course</b>	<b>Total</b>		118,827	1,535,000	0	0	0	0	1,653,827	
<b>Mountain Golf Course:</b>										
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	
<b>Total Mountain Golf Course</b>	<b>Total</b>		313,380	34,000	0	0	0	0	347,380	
<b>Chateau:</b>										
Resurface Patio Deck - Chateau	3350BD1302	36,000		36,000					36,000	
Replace Air Walls Chateau	3350BD1704	56,500		56,500					56,500	
Retrofit Chateau Ventilation Ducts	3350ME2001	7,500		7,500					7,500	
<b>Total Chateau and Aspen Grove</b>	<b>Total</b>		0	100,000	0	0	0	0	100,000	
<b>Diamond Peak Ski Resort:</b>										
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		25,000					25,000	
Ridge Ski Lift Maintenance and Improvements	3462HE1903	45,000		45,000					45,000	
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,000		16,000					16,000	

Incline Village General Improvement District	Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021				4/29/2020	
			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	Status
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 Way Finding Signage Evaluation	3469RS1709	40,000	0	0					0	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	55,000		55,000					55,000	
Storage Building Replacement Design Evaluation (grants)	3499BD1804	40,000	0	0					0	
Arc Flash Study - Ski	3499BD2002	20,000		20,000					20,000	
Ecommerce/Middleware Software	3499CE1909	202,000	202,000	0					202,000	
Replace Staff Uniforms	3499OE1205	135,000		135,000					135,000	
Ski Master Plan Implementation (Entitlements)	3653BD1501	750,000	450,000	0				(400,000)	50,000	
<b>Total Diamond Peak</b>	<b>Total</b>		<b>1,232,000</b>	<b>1,192,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(400,000)</b>	<b>2,024,000</b>	
<b>Parks:</b>										
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	13,940		13,940					13,940	
Rosewood Creek Foot Bridges	4378BD1705	8,000		8,000					8,000	
Preston Field Retaining Wall Replacement	4378BD1801	10,000		10,000					10,000	
2008 JD Pro-Gator #624	4378LE1731	36,000		36,000					36,000	
2015 Ball Field Groomer #706	4378LE1742	24,000		24,000					24,000	
Maintenance, East & West End Parks	4378LI1207	7,000		7,000					7,000	
Pavement Maintenance, Village Green Parking	4378LI1303	7,500		7,500					7,500	
Pavement Maintenance, Preston Field	4378LI1403	5,000		5,000					5,000	
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000		5,000					5,000	
Pump Track as funded by Grants	4378LI1604	300,000	0	0					0	
Pavement Maintenance - Incline Park	4378LI1802	3,500		3,500					3,500	
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	45,000		45,000					45,000	
Replace Playgrounds - Preston	4378RS1601	7,500		7,500					7,500	
<b>Total Parks</b>	<b>Total</b>		<b>0</b>	<b>172,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172,440</b>	
<b>Tennis:</b>										
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	26,000		26,000					26,000	
Tennis Center Renovation	4588BD1604	0	1,020,431	0					1,020,431	
Pavement Maintenance, Tennis Facility	4588LI1201	5,000		5,000					5,000	
Resurface Tennis Courts 8-9-10-11	4588RS1401	17,600		17,600					17,600	
<b>Total Tennis</b>	<b>Total</b>		<b>1,020,431</b>	<b>48,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,069,031</b>	
<b>Recreation Center:</b>										
Pool Facility Deck/Floor Re-coat	4885BD1606	0	0	0					0	
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	170,000		170,000					170,000	
Pavement Maintenance, Recreation Center Area	4884LI1102	62,500		62,500					62,500	
Fitness Equipment	4886LE0001	45,000		45,000					45,000	
Rec Center Locker Room Improvements	4899FF1202	60,000		60,000					60,000	
Recreation Center Elevator Modernization	4899ME2001	97,500		97,500					97,500	
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	20,000		20,000					20,000	
<b>Total Recreation Center</b>	<b>Total</b>		<b>0</b>	<b>455,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>455,000</b>	
<b>Community Services Administration:</b>										
Arc Flash Study - Community Services	4999BD2001	10,000		10,000					10,000	
Web Site Redesign and Upgrade	4999OE1399	80,000		80,000					80,000	
<b>Total Community Services Administration</b>	<b>Total</b>		<b>0</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees			PROPOSED For the Year Ending June 30, 2021				4/29/2020 Form 4404 Budgeted	
			Prior Year	Current Year						
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2020-21 CIP Budget	Status
<b>Beach:</b>									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	0	100,000					100,000	
Resurface Burnt Cedar Pool Patio Deck	3999BD1702								0	
<b>Total Beach</b>	<b>Total</b>		0	454,500	0	0	0	0	454,500	
<b>District-wide Total</b>			\$17,267,628	\$9,023,190	\$0	\$0	\$0	(\$11,986,890)	\$14,303,928	



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020

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
		<b>Total</b>		17,000	112,500	155,000	3,205,000	5,000	3,494,500
		<b>Total General Fund</b>	<b>350,150</b>	<b>390,100</b>	<b>288,950</b>	<b>3,310,900</b>	<b>334,950</b>	<b>4,675,050</b>	
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
	2097HE1725	Loader Tire Chains	Fleet Superintendent	-	20,000	-	-	-	20,000
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	-	265,000	-	-	-	265,000
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	-	-	270,000	-	-	270,000
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	-	36,000	-	36,000
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	-	175,000	-	-	175,000
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	-	50,000	-	-	50,000



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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
				140,000	1,576,500	883,000	349,500	573,320	3,522,320
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
	2299DI1701	Water Reservoir Safety and Security Improvements	Engineering Manager	200,000	-	-	-	-	200,000
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	-	300,000	-	-	300,000
	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	-	150,000	250,000	400,000
	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	31,000	-	-	-	31,000



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total	
	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	
				1,425,000	706,000	1,511,000	930,000	1,105,000	5,677,000	
	Sewer	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	-	65,000	-	65,000
		2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	197,200	-	-	-	197,200
		2523LE1720	2018 Flail Mower #784	Fleet Superintendent	-	-	-	15,000	-	15,000
2524HE1725		2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	-	85,000	-	85,000	
2524SS1010		Effluent Pipeline Project	Engineering Manager	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	
2599BD1105		Building Upgrades Water Resource Recovery Facility	Utility Superintendent	80,000	40,000	30,000	50,000	275,000	475,000	
2599DI1104		Sewer Pumping Station Improvements	Engineering Manager	70,000	30,000	30,000	50,000	50,000	230,000	
2599DI1701		Sewer Pumping Station 14 Improvements	Engineering Manager	-	-	-	30,000	85,000	115,000	
2599DI1703		Sewer Pump Station #1 Improvements	Engineering Manager	650,000	-	-	-	-	650,000	
2599SS1102		Water Resource Recovery Facility Improvements	Utility Superintendent	125,000	75,000	100,000	175,000	475,000	950,000	
2599SS1103		Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	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	
		<b>Total Utilities</b>		3,021,500	2,658,200	2,315,000	2,675,000	2,940,000	13,609,700	
			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	



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020

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
		<b>Total Internal Service</b>		<b>5,000</b>	<b>64,800</b>	<b>30,000</b>	<b>12,000</b>	<b>28,000</b>	<b>139,800</b>
<b>Community Services</b>									
Championship Golf	3141FF1804	Champ Golf Exterior Icemaker Replacement	Buildings Superintendent	10,500	-	-	-	-	10,500
	3141FF1903	Championship Golf Course Bear Boxes	Grounds Superintendent 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

**5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020**

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 Icemaker Championship Golf Course Cart Barn	Buildings Superintendent	-	10,980	-	-	-	10,980
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	-	39,700	-	-	-	39,700
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	-	44,000	-	-	-	44,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	-	28,000	28,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	-	75,000	-	75,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	-	41,000	-	41,000
	3197LE1731	2008 Planetair HD50 #616	Fleet Superintendent	38,000	-	-	-	-	38,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	-	32,500	32,500
	3197LE1735	2017 TORO Procure 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





5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020

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 4.29.2020

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
				100,000	174,400	138,500	104,000	91,620	608,520
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	15,000	200,000	-	-	-	215,000
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Director	-	-	49,000	-	-	49,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Director	-	-	53,000	-	11,000	64,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	30,000	145,000	-	-	230,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	25,000	65,000	17,000	-	39,000	146,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	60,000	65,000	-	120,000	245,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	-	-	20,000	-	20,000
	3462HE1903	Ridge Ski Lift Maintenance and Improvements	Mountain Operations Manager	45,000	-	-	-	-	45,000
	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	-	-	-	19,000	-	19,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	-	165,900	-	165,900
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	-	9,750	-	-	-	9,750
	3463HE1723	2002 Caterpillar 950G Loader #524	Fleet Superintendent	-	265,000	-	-	-	265,000
	3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1728	Replacement of 2011 Grooming Vehicle # 645	Fleet Superintendent	-	400,000	-	-	-	400,000
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	-	65,000	65,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,000	16,500	17,000	17,000	17,500	84,000
	3464LE1729	Snowplow #304A	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	-	-	19,000	-	-	19,000
	3464LV1730	2014 Yamaha ATV #695	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LV1732	2013 Yamaha Rhino (ATV) #674	Fleet Superintendent	21,000	-	-	-	-	21,000
	3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	-	-	20,000	20,000
	3464SI1002	Fan Guns Purchase and Replacement	Mountain Operations Manager	-	160,000	120,000	-	-	280,000
	3467LE1703	Replace Child Ski Center Surface Lift	Ski Resort General Manager	-	72,000	-	-	-	72,000



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	200,000	-	-	360,000	210,000	770,000
	3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-	36,000	-	-	-	36,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	-	25,000
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	300,000	3,600,000	-	-	-	3,900,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	40,000	-	-	-	40,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	40,000	-	-	-	40,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	22,700	-	-	-	22,700
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	23,400	-	-	23,400
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	55,000	34,000	20,000	20,000	8,000	137,000
	3499BD2002	Arc Flash Study - Ski	Director of Public Works	20,000	-	-	-	-	20,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	135,000	-	-	-	-	135,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	-	10,000	-	-	-	10,000
				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



5 Year Capital Improvement Plan Summary - WORKING COPY - As of 4.29.2020

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	7,500	5,000	32,500	5,000	5,000	55,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	7,500	27,500	6,000	7,500	53,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	27,500	5,000	10,000	52,500
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	3,500	7,500	3,500	6,000	6,000	26,500
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	-	-	44,500	-	-	44,500
	4378LV1735	2005 Pick-up Truck 4x4 (1-Ton) #554	Fleet Superintendent	-	45,000	-	-	-	45,000
	4378LV1737	2004 Pick-up Truck 4x4 (1-Ton) #541	Fleet Superintendent	45,000	-	-	-	-	45,000
	4378RS1501	Replace Playground - Incline Park	Senior Engineer	-	20,000	100,000	-	-	120,000
	4378RS1601	Replace Playgrounds - Preston	Senior Engineer	7,500	7,500	7,500	100,000	-	122,500
				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



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Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Community Services Shared	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
	4999BD2001	Arc Flash Study - Community Services	Director of Public Works	10,000	-	-	-	-	10,000
	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	53,000	-	-	-	53,000
	4999OE1399	Web Site Redesign and Upgrade	Marketing Manager	80,000	-	-	-	-	80,000
<b>Total Community Services</b>			<b>3,627,040</b>	<b>7,733,080</b>	<b>3,042,900</b>	<b>3,314,020</b>	<b>3,492,820</b>	<b>21,209,860</b>	
Beaches	3970BD2601	Burnt Cedar Swimming Pool Improvements	Engineering Manager	225,000	2,700,000	-	-	-	2,925,000
	3972BD1301	Pavement Maintenance, Ski Beach	Senior Engineer	6,000	8,500	15,000	256,000	6,000	291,500
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	55,000	-	220,000
	3972BD1707	Burnt Cedar Dumpster enclosure	Senior Engineer	35,000	-	-	-	-	35,000
	3972FF1704	Beach Furnishings	Parks Superintendent	7,000	21,000	-	-	-	28,000
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	-	54,000	54,000
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	6,500	31,500	6,500	6,500	57,500
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	12,500	67,500	12,500	12,500	117,500
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	7,500	7,500	15,000	100,000	100,000	230,000
	3973FF1204	Incline Beach Kitchen	Food and Beverage Director	-	7,260	-	-	-	7,260
	3973LI1302	Incline Beach Facility Replacement	Engineering Manager	100,000	-	-	-	-	100,000
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Director	-	6,800	-	-	-	6,800
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	-	-	29,100	29,100
	3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent	-	-	-	19,500	-	19,500
	3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	-	-	120,000	-	-	120,000
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	-	45,000	-	-	45,000
<b>Total</b>			<b>454,500</b>	<b>2,825,060</b>	<b>349,000</b>	<b>449,500</b>	<b>208,100</b>	<b>4,286,160</b>	
<b>Total</b>				<b>\$ 9,023,190</b>	<b>\$ 15,953,740</b>	<b>\$ 8,419,850</b>	<b>\$ 11,040,920</b>	<b>\$ 8,682,190</b>	<b>\$ 53,119,890</b>

## MANAGING FUNDED CAPITAL IMPROVEMENT PROJECTS

### COVID-19 MODIFIED OPERATIONS

- Establish Criteria to evaluate CIP projects prior to contract execution
  - Identify priority projects
  - Assess pros and cons of CIP project deferral
- Ensure coordination and transparency on pending (FY20) major project expenditures
  - Projects requiring Board Approval
  - Board review of contracts to be awarded by General Manager
- Application of Criteria to FY21 Capital Improvement Budget (*continued to May 7<sup>th</sup> Workshop*)

### CIP Project Evaluation Criteria

- Project Priorities:
  - “A” – Health & Safety / Mission Critical
  - “B” – Discretionary As to “Timing” – Pros and cons to Project Deferral
  - “C” – Discretionary – Pros and Cons to Project Cancellation
- Criteria Matrix

CRITERIA	Project Priority		
	Likely: Proceed	Consider Options: Proceed or Defer	Consider Options: Defer or Cancel
	"A"	"B"	"C"
Federal /State Mandate	X		
Health and Safety	X		
Critical Priority Initiative	X		
Critical as to Timing / Coordination with Other Projects	X		
Liability / Risk Mangement	X		
Service Level Enhancements	X	X	
Service Impacts of Project Deferral		X	
Cost/Savings from Project Deferral		X	
Opportunity Cost		X	X
Goodwill		X	X
Service Impacts of Project Cancellation			X
Cost/Savings from Project Cancellation			X
Other	X	X	X

**Priority “A” Projects** – Projects in this category are recommended to proceed consistent with current scope, budget and schedule.

- These may include projects to meet state and federal regulatory requirements, address liability risks as well as priority Board initiatives. Projects may also be recommended for this category if they are critical to sequence and timing of subsequent priority projects. Critical utility and building infrastructure projects may also be Priority A projects. Projects designed to implement service level enhancements may or may not be deemed priority A projects, and will be reviewed on a case by case basis.

**Priority “B” Projects** – Projects in this category will be evaluated to determine pros and cons of deferring the project, either within the current year or to a subsequent fiscal year.

- These projects will most likely include routine maintenance and replacement, and procurement of equipment, including fleet. While project deferral may be advisable due to funding / cash flow considerations, these projects are recognized as necessary and will remain funded in the budget or multi-year capital plan. Among the criteria to be considered are impacts to service levels, budgetary impacts and project costs, opportunity costs of project timing, and community/customer goodwill.

**Priority “C” Projects** – Projects in this category will be evaluated to determine pros and cons of deleting the project or deferring to a future fiscal year.

- This category would include projects deemed discretionary and relatively low-priority. Consideration will be given to cost-savings and service level impacts as well as community goodwill.

Incline Village General Improvement District		Capital Improvement Projects PRIORITIES			5/12/2020		
					PRIORITIES		
DESCRIPTION	PROJECT #	Priority	FY2020-21 CIP BUDGET	A	B	C	
<b>General Fund:</b>							
IT Master Plan - IT Security Devices	1213CE1101	B	15,000				
District Wi-Fi Installation Update	1213CE1501	A	40,000				
District Communication Radios	1213CE1701	A	6,000				
District Wide Update to Voice Over Internet Phone System	1213CE1901	C	60,000				
IT Infrastructure	1213CO1505	A	91,800				
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	B	97,050				
Microsoft Office Licenses	1213CO1803	A	9,300				
Windows Server Operating System	1213CO1804	A	14,000				
Admin Roof Repairs	1099BD1501	B	12,000				
Pavement Maintenance - Administration Building	1099LI1705	B	5,000				
Human Resources Management and Payroll Processing	1315CO1801	B	300,000				
<b>Total General Fund</b>	<b>Total</b>		<b>650,150</b>	<b>161,100</b>	<b>429,050</b>	<b>60,000</b>	
<b>Utility Fund:</b>							
Paint Interior Building #A	2097BD1202	B	0				
Arc Flash Study - Utilities	2097BD2001	A	60,000				
Public Works Billing Software Replacement	2097CO2101	B	10,000				
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	A	25,000				
Pavement Maintenance, Utility Facilities	2097LI1401	B	0				
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	B	0				
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	B	45,000				
<b>Utility Shared Projects</b>	<b>Total</b>		<b>140,000</b>	<b>85,000</b>	<b>55,000</b>	<b>-</b>	
Water Pumping Station Improvements	2299DI1102	A	70,000				
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	A	55,000				
Water Reservoir Coatings and Site Improvements	2299DI1204	A	85,000				
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	A	25,000				
Water Reservoir Safety and Security Improvements	2299DI1701	A	596,600				
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	A	990,000				
Watermain Replacement - Slott PK Ct	2299WS1706	B	0				
R6-1 Tank Road Construction	2299WS1804	B	0				
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	A	175,000				
<b>Water</b>	<b>Total</b>		<b>1,996,600</b>	<b>1,996,600</b>	<b>-</b>	<b>-</b>	
Effluent Export Project - Phase II	2524SS1010	A	2,000,000				
Effluent Pipeline Segment 5,097 Feet	2524SS20XX	A	0				
Effluent - Pond Lining	2599SS2010	A	0				
Building Upgrades Water Resource Recovery Facility	2599BD1105	B	80,000				
Sewer Pumping Station Improvements	2599DI1104	A	70,000				
Sewer Pump Station #1 Improvements	2599DI1703	A	1,046,000				
Water Resource Recovery Facility Improvements	2599SS1102	A	125,000				
Wetlands Effluent Disposal Facility Improvements	2599SS1103	A	16,500				
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	A	80,000				
Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	2599SS1901	B	0				
WRRF Aeration System Improvements	2599SS1707	A	1,728,500				
<b>Sewer</b>	<b>Total</b>		<b>5,146,000</b>	<b>5,066,000</b>	<b>80,000</b>	<b>-</b>	
<b>Total Utility Fund</b>	<b>Total</b>		<b>7,282,600</b>	<b>7,147,600</b>	<b>135,000</b>	<b>-</b>	
<b>Internal Service:</b>							
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722	B	5,000				
<b>Total Internal Service</b>	<b>Total</b>		<b>5,000</b>		<b>5,000</b>		
<b>Championship Golf Course:</b>							
Champ Golf Exterior Icemaker Replacement	3141FF1804	B	10,500				
Championship Golf Course Bear Boxes	3141FF1903	A	6,000				
Venue Signage Enhancement	3141BD1706	C	0				
Irrigation Improvements	3141GC1103	B	20,000				
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	A	700,000				
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	A	55,000				
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	B	62,500				
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	B	378,000				
2006 Carryall Club Car #589	3142LE1737	B	13,000				
2006 Carryall Club Car #590	3142LE1738	B	13,000				
2006 Carryall Club Car #591	3142LE1739	B	13,000				
2016 Bar Cart #724	3142LE1741	B	17,000				
2016 Bar Cart #725	3142LE1742	B	17,000				
Replacement of 2010 John Dere 8500 #641	3142LE1760	A	92,000				
Driving Range Nets	3143GC1201	A	90,000				
2008 Planetair HD50 #616	3197LE1731	B	38,000				
2017 TORO Procore 864 Aerator #747	3197LE1735	A	28,000				
2017 Deep Tine Aerator #763	3197LE1752	B	27,000				
Graden Sand Injection Verticutter	3197LE1902	A	18,500				
2017 TORO Procore 864 Aerator #756	3197LE2004	B	33,500				



Incline Village General Improvement District		Capital Improvement Projects PRIORITIES			5/12/2020		
					PRIORITIES		
DESCRIPTION	PROJECT #	Priority	FY2020-21 CIP BUDGET	A	B	C	
Maintenance Shop Crane and Equipment Lift	3197ME1710	B	21,827				
Championship Golf Printer Copier Replacement	3199OE1501	C	0				
<b>Total Championship Golf Course</b>	<b>Total</b>		<b>1,653,827</b>	<b>989,500</b>	<b>664,327</b>	-	
<b>Mountain Golf Course:</b>							
Mountain Course Greens, Tees and Bunkers	3241GC1101	A	23,000				
Irrigation Improvements	3241GC1404	B	18,000				
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	A	113,985				
Mountain Golf Cart Path Replacement	3241LI2001	A	166,395				
2016 Bar Cart #726	3242LE1726	B	20,000				
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	A	6,000				
<b>Total Mountain Golf Course</b>	<b>Total</b>		<b>347,380</b>	<b>309,380</b>	<b>38,000</b>	-	
<b>Chateau:</b>							
Resurface Patio Deck - Chateau	3350BD1302	A	36,000				
Replace Air Walls Chateau	3350BD1704	B	56,500				
Retrofit Chateau Ventilation Ducts	3350ME2001	B	7,500				
<b>Total Chateau and Aspen Grove</b>	<b>Total</b>		<b>100,000</b>	<b>36,000</b>	<b>64,000</b>	-	
<b>Diamond Peak Ski Resort:</b>							
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	B	40,000				
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	A	55,000				
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	A	25,000				
Ridge Ski Lift Maintenance and Improvements	3462HE1903	A	45,000				
Ski Resort Snowmobile Fleet Replacement	3464LE1601	B	16,000				
2013 Yamaha Rhino (ATV) #674	3464LV1732	B	21,000				
Replace Ski Rental Equipment	3468RE0002	B	535,000				
Replace 2010 Shuttle Bus #635	3469HE1739	A	140,000				
Replace 2010 Shuttle Bus #636	3469HE1740	A	140,000				
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	B	25,000				
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	A	520,000				
Diamond Peak Way Finding Signage Evaluation	3469RS1709	C	0				
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	A	55,000				
Storage Building Replacement Design Evaluation (grants)	3499BD1804	C	0				
Arc Flash Study - Ski	3499BD2002	A	20,000				
Ecommerce/Middleware Software	3499CE1909	B	202,000				
Replace Staff Uniforms	3499OE1205	A	135,000				
Ski Master Plan Implementation (Entitlements)	3653BD1501	B	50,000				
<b>Total Diamond Peak</b>	<b>Total</b>		<b>2,024,000</b>	<b>1,135,000</b>	<b>889,000</b>	-	
<b>Parks:</b>							
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	A	13,940				
Rosewood Creek Foot Bridges	4378BD1705	B	8,000				
Preston Field Retaining Wall Replacement	4378BD1801	B	10,000				
2008 JD Pro-Gator #624	4378LE1731	B	36,000				
2015 Ball Field Groomer #706	4378LE1742	B	24,000				
Maintenance, East & West End Parks	4378LI1207	B	7,000				
Pavement Maintenance, Village Green Parking	4378LI1303	B	7,500				
Pavement Maintenance, Preston Field	4378LI1403	B	5,000				
Pavement Maintenance, Overflow Parking Lot	4378LI1602	B	5,000				
Pump Track as funded by Grants	4378LI1604	C	0				
Pavement Maintenance - Incline Park	4378LI1802	B	3,500				
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	B	45,000				
Replace Playgrounds - Preston	4378RS1601	B	7,500				
<b>Total Parks</b>	<b>Total</b>		<b>172,440</b>	<b>13,940</b>	<b>158,500</b>	-	
<b>Tennis:</b>							
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	C	26,000				
Tennis Center Renovation	4588BD1604	A	1,020,431				
Pavement Maintenance, Tennis Facility	4588LI1201	A/B	5,000				
Resurface Tennis Courts 8-9-10-11	4588RS1401	A/B	17,600				
<b>Total Tennis</b>	<b>Total</b>		<b>1,069,031</b>	<b>1,020,431</b>	<b>22,600</b>	<b>26,000</b>	
<b>Recreation Center:</b>							
Pool Facility Deck/Floor Re-coat	4885BD1606		0				
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	B	170,000				
Pavement Maintenance, Recreation Center Area	4884LI1102	A/B	62,500				
Fitness Equipment	4886LE0001	B	45,000				
Rec Center Locker Room Improvements	4899FF1202	A/B	60,000				
Recreation Center Elevator Modernization	4899ME2001	B	97,500				
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	B	20,000				
<b>Total Recreation Center</b>	<b>Total</b>		<b>455,000</b>	-	<b>455,000</b>	-	
<b>Community Services Administration:</b>							
Arc Flash Study - Community Services	4999BD2001	A	10,000				
Web Site Redesign and Upgrade	4999OE1399	B	80,000				
<b>Total Community Services Administration</b>	<b>Total</b>		<b>90,000</b>	<b>10,000</b>	<b>80,000</b>	-	
<b>Beach:</b>							
Burnt Cedar Swimming Pool Improvements	3970BD2601	A	225,000				
Pavement Maintenance, Ski Beach	3972BD1301	B	6,000				
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	B	55,000				

Incline Village General Improvement District		Capital Improvement Projects PRIORITIES		5/12/2020		
				PRIORITIES		
DESCRIPTION	PROJECT #	Priority	FY2020-21 CIP BUDGET	A	B	C
Burnt Cedar Dumpster enclosure	3972BD1707	B	35,000			
Beach Furnishings	3972FF1704	B	7,000			
Pavement Maintenance, Incline Beach	3972LI1201	B	6,500			
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	B	12,500			
Replace Playgrounds - Beaches	3972RS1701	B	7,500			
Incline Beach Facility Replacement	3973LI1302	A/B	100,000			
Resurface Burnt Cedar Pool Patio Deck	3999BD1702	B	0			
<b>Total Beach</b>	<b>Total</b>		<b>454,500</b>	<b>225,000</b>	<b>229,500</b>	<b>-</b>
<b>District-wide Total</b>			<b>\$14,303,928</b>	<b>\$11,047,951</b>	<b>\$3,169,977</b>	<b>\$86,000</b>

## Attachment 3

### Workshop TAB 4 – Recreation Facility Fee and Beach Facility Fee

- Historical Fee Levels and Allocations
- Revenue Impacts of Alternative Fee Levels
- Fund Forecasts – Alternative Fee Levels

**Incline Village General Improvement District Facility Fee Reconciliation by Parcel**

<b>Budget for 2020-2021</b>		<b>Historical Recreation Fee Per Parcel</b>				
<b>Recreation Facility Fee charged to 8,203 Parcels</b>			Operating	Capital Projects	Debt Service	Total Fee
Golf - Championship	\$ 4	<b>2020-21</b>	\$ 215	\$ 440	\$ 50	\$ 705
Golf - Mountain	27	2019-20	250	405	50	705
Facilities	5	2018-19	215	440	50	705
Diamond Peak Ski	(200)	2017-18	215	330	160	705
Youth & Family Programming	26	2016-17	250	320	160	730
Senior Programming	23	2015-16	266	308	156	730
Recreation Center	100	2014-15	211	303	216	730
Comm. Services Administration	127	2013-14	239	277	214	730
Parks	89	2012-13	258	199	273	730
Tennis	14	2011-12	199	242	274	715
<b>Per Parcel Operating Component</b>	<b>215</b>					
<b>Per Parcel Capital Exp. Component</b>	<b>440</b>					
<b>Per Parcel Debt Service Component</b>	<b>50</b>					
<b>Total Recreation Fee Per Parcel</b>	<b>\$ 705</b>					

<b>Budget for 2020-2021</b>		<b>Historical Beach Fee Per Parcel</b>				
<b>Beach Facility Fee charged to 7,748 Parcels</b>			Operating	Capital Projects	Debt Service	Total Fee
Per Parcel Operating Component	\$ 85	<b>2020-21</b>	\$ 85	\$ 39	\$ 1	\$ 125
Per Parcel Capital Exp. Component	39	2019-20	85	39	1	125
Per Parcel Debt Service Component	1	2018-19	85	39	1	125
<b>Total Beach Fee Per Parcel</b>	<b>\$ 125</b>	2017-18	85	39	1	125
		2016-17	75	24	1	100
		2015-16	75	24	1	100
		2014-15	65	-	35	100
		2013-14	63	-	37	100
		2012-13	66	17	17	100
		2011-12	98	-	17	115

*The combined Facility Fee for 2020-2021 would represent the eleventh year held at the total of \$830.*

Rec Facilities Fee Adjustment Analysis

4/30/2020

	# of Parcels	Base Rates			Base Revenue		
		Comm Svc	Beach	Total	Comm Svc	Beach	Total
Beach Access	7,748	\$ 705	\$ 125	\$ 830	\$ 5,462,340	\$ 968,500	\$ 6,430,840
No Beach Access	455	\$ 705	\$ -	\$ 705	\$ 320,775	\$ -	\$ 320,775
<b>Total Parcels</b>	<b>8,203</b>				<b>\$ 5,783,115</b>	<b>\$ 968,500</b>	<b>\$ 6,751,615</b>

Increase Beach Fee by \$225 and REDUCE Community Services Fee by \$225

	# of Parcels	REVISED Rates			REVISED Revenues			
		Comm Svc	Beach	Total	Comm Svc	Beach	Total	
Beach Access	7,748	\$ 480	\$ 350	\$ 830	\$ 3,719,040	\$ 2,711,800	\$ 6,430,840	
No Beach Access	455	\$ 480	\$ -	\$ 480	\$ 218,400	\$ -	\$ 218,400	
<b>Total Parcels</b>	<b>8,203</b>				<b>\$ 3,937,440</b>	<b>\$ 2,711,800</b>	<b>\$ 6,649,240</b>	
<i>Revenue Impact By Fund:</i>								
					Year 1	(1,845,675)	1,743,300	(102,375)
					Year 2	(3,691,350)	3,486,600	(204,750)
					Year 3	(5,537,025)	5,229,900	(307,125)

Increase Beach Fee by \$275 and REDUCE Community Services Fee by \$275

	# of Parcels	REVISED Rates			REVISED Revenues			
		Comm Svc	Beach	Total	Comm Svc	Beach	Total	
Beach Access	7,748	\$ 430	\$ 400	\$ 830	\$ 3,331,640	\$ 3,099,200	\$ 6,430,840	
No Beach Access	455	\$ 430	\$ -	\$ 430	\$ 195,650	\$ -	\$ 195,650	
<b>Total Parcels</b>	<b>8,203</b>				<b>\$ 3,527,290</b>	<b>\$ 3,099,200</b>	<b>\$ 6,626,490</b>	
<i>Revenue Impact By Fund:</i>								
					Year 1	(2,255,825)	2,130,700	(125,125)
					Year 2	(4,511,650)	4,261,400	(250,250)
					Year 3	(6,767,475)	6,392,100	(375,375)

Increase Beach Fee by \$325 and REDUCE Community Services Fee by \$325

	# of Parcels	REVISED Rates			REVISED Revenues			
		Comm Svc	Beach	Total	Comm Svc	Beach	Total	
Beach Access	7,748	\$ 380	\$ 450	\$ 830	\$ 2,944,240	\$ 3,486,600	\$ 6,430,840	
No Beach Access	455	\$ 380	\$ -	\$ 380	\$ 172,900	\$ -	\$ 172,900	
<b>Total Parcels</b>	<b>8,203</b>				<b>\$ 3,117,140</b>	<b>\$ 3,486,600</b>	<b>\$ 6,603,740</b>	
<i>Revenue Impact By Fund:</i>								
					Year 1	(2,665,975)	2,518,100	(147,875)
					Year 2	(5,331,950)	5,036,200	(295,750)
					Year 3	(7,997,925)	7,554,300	(443,625)

Increase Beach Fee by \$375 and REDUCE Community Services Fee by \$375

	# of Parcels	REVISED Rates			REVISED Revenues			
		Comm Svc	Beach	Total	Comm Svc	Beach	Total	
Beach Access	7,748	\$ 330	\$ 500	\$ 830	\$ 2,556,840	\$ 3,874,000	\$ 6,430,840	
No Beach Access	455	\$ 330	\$ -	\$ 330	\$ 150,150	\$ -	\$ 150,150	
<b>Total Parcels</b>	<b>8,203</b>				<b>\$ 2,706,990</b>	<b>\$ 3,874,000</b>	<b>\$ 6,580,990</b>	
<i>Revenue Impact By Fund:</i>								
					Year 1	(3,076,125)	2,905,500	(170,625)
					Year 2	(6,152,250)	5,811,000	(341,250)
					Year 3	(9,228,375)	8,716,500	(511,875)

Incline Village General Improvement District  
**Consideration of Shift of Facility Fee to Beach Projects**  
**Without Shift - Community Services Fund**  
 Prepared for Budget Workshop 5/7/2020

	Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	3/11/2020 Baseline Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
<b>Community Services Fund</b>								
Beginning Fund Balance		\$ 13,183,167	\$ 12,261,649	\$ 11,822,831	\$ 12,309,369	\$ 8,649,694	\$ 9,636,172	\$ 10,699,621
Operating Revenue		15,891,865	16,021,000	17,831,446	18,366,389	18,917,381	19,484,902	20,069,450
Facility Fee (8203 Parcels)								
Facility Fee - Operations		2,050,750	2,050,750	1,763,645	1,763,645	1,763,645	1,763,645	1,763,645
Facility Fee - Capital Projects		3,322,215	3,322,215	3,609,320	3,609,320	3,609,320	4,019,470	4,019,470
Facility Fee - Debt Service		410,150	410,150	410,150	410,150	410,150	-	-
Facility Fee Subtotal		5,783,115	5,783,115	5,783,115	5,783,115	5,783,115	5,783,115	5,783,115
Other Sources								
CIP Source - Insurance Proceeds Mtn Clubhouse		300,000	243,548					
CIP Source - Capital Grants		623,800	1,637,399					
One-time transfer from General Fund		561,800	241,875					
Financing Sources								
Bonding Sources								
<b>Total Sources</b>		23,160,580	23,926,937	23,614,561	24,149,504	24,700,496	25,268,017	25,852,565
Operating Expenditures		(17,926,815)	(16,664,000)	(19,117,811)	(19,691,345)	(20,282,086)	(20,890,548)	(21,517,265)
Capital Projects - Baseline 5 Year		(8,886,502)	(4,531,590)	(3,627,040)	(7,733,080)	(3,042,900)	(3,314,020)	(3,492,820)
Capital Projects Carryover			(2,785,811)					
<i>Ski Way</i>					<i>incl.</i>			
Debt Service on 2012 Bond		(384,354)	(384,354)	(383,172)	(384,754)	(389,033)	-	
<b>Total Uses</b>		(27,197,671)	(24,365,755)	(23,128,023)	(27,809,179)	(23,714,019)	(24,204,568)	(25,010,085)
<b>Net Change in Fund Balance</b>		(4,037,091)	(438,818)	486,538	(3,659,675)	986,477	1,063,449	842,480
Ending Fund Balance	<b>\$ 12,261,649</b>	\$ 9,146,076	\$ 11,822,831	\$ 12,309,369	\$ 8,649,694	\$ 9,636,172	\$ 10,699,621	\$ 11,542,101
Projected Policy Target Fund Balance (25% Operating Exp)		4,481,704	4,166,000	4,779,453	4,922,836	5,070,521	5,222,637	5,379,316
<b>Excess (Deficiency) to Target</b>		4,664,372	7,656,831	7,529,916	3,726,858	4,565,651	5,476,984	6,162,785

Incline Village General Improvement District  
**Consideration of Shift of Facility Fee to Beach Projects**  
**Without Shift - Beach Fund**  
 Prepared for Budget Workshop 5/7/2020

	Adopted Budget 2019-20	Projected 2019-20	3/11/2020 Baseline Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
<b>Beach Fund</b>							
Beginning Fund Balance	\$ 1,749,171	\$ 1,774,846	\$ 2,001,007	\$ 2,067,220	\$ (250,399)	\$ (105,670)	\$ (69,127)
Operating Revenues	1,511,300	1,530,000	1,608,050	1,656,292	1,705,980	1,757,160	1,809,874
Facility Fee (7748 Parcels)							
Facility Fee - Operations	658,580	658,580	658,580	658,580	658,580	658,580	658,580
Facility Fee - Capital Projects	302,172	302,172	302,172	302,172	302,172	309,920	309,920
Facility Fee - Debt Service	7,748	7,748	7,748	7,748	7,748		
Facility Fee Subtotal	968,500	968,500	968,500	968,500	968,500	968,500	968,500
Other Sources			-	-	-	-	-
Financing Sources							
Bonding Sources							
<b>Total Sources</b>	2,479,800	2,498,500	2,576,550	2,624,792	2,674,480	2,725,660	2,778,374
Operating Expenditures	(2,109,190)	(1,976,000)	(2,049,567)	(2,111,054)	(2,174,386)	(2,239,617)	(2,306,806)
Capital Projects	(990,050)	(290,050)	(454,500)	(2,825,060)	(349,000)	(449,500)	(206,100)
<i>Burnt Cedar Pool</i>				<i>incl.</i>			
Scheduled Debt Service on 2012 Bond	(6,289)	(6,289)	(6,270)	(6,296)	(6,366)	-	-
<b>Total Uses</b>	(3,105,529)	(2,272,339)	(2,510,337)	(4,942,410)	(2,529,752)	(2,689,117)	(2,512,906)
<b>Net Change in Fund Balance</b>	(625,729)	226,161	66,213	(2,317,619)	144,729	36,542	265,469
Ending Fund Balance	<b>\$ 1,774,846</b>	\$ 1,123,442	\$ 2,001,007	\$ 2,067,220	\$ (250,399)	\$ (105,670)	\$ (69,127)
Projected Policy Target Fund Balance (25% Operating Exp)	527,298	494,000	512,392	527,764	543,596	559,904	576,701
<b>Excess (Deficiency) to Target</b>	596,144	1,507,007	1,554,828	(778,163)	(649,266)	(629,031)	(380,360)

**Consideration of Shift of Facility Fee to Beach Projects  
Without Shift - Community Services Fund  
Prepared for Budget Workshop 5/7/2020**

	Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	3/11/2020 Baseline Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
<b>Community Services Fund</b>								
Beginning Fund Balance		\$ 13,183,167	\$ 12,261,649	\$ 11,822,831	\$ 12,309,369	\$ 12,249,694	\$ 13,236,172	\$ 14,299,621
Operating Revenue		15,891,865	16,021,000	17,831,446	18,366,389	18,917,381	19,484,902	20,069,450
Facility Fee (8203 Parcels)								
Facility Fee - Operations		2,050,750	2,050,750	1,763,645	1,763,645	1,763,645	1,763,645	1,763,645
Facility Fee - Capital Projects		3,322,215	3,322,215	3,609,320	3,609,320	3,609,320	4,019,470	4,019,470
Facility Fee - Debt Service		410,150	410,150	410,150	410,150	410,150	-	-
Facility Fee Subtotal		5,783,115	5,783,115	5,783,115	5,783,115	5,783,115	5,783,115	5,783,115
Other Sources								
CIP Source - Insurance Proceeds Mtn Clubhouse		300,000	243,548					
CIP Source - Capital Grants		623,800	1,637,399					
One-time transfer from General Fund		561,800	241,875					
Financing Sources								
Bonding Sources								
<b>Total Sources</b>		23,160,580	23,926,937	23,614,561	24,149,504	24,700,496	25,268,017	25,852,565
Operating Expenditures		(17,926,815)	(16,664,000)	(19,117,811)	(19,691,345)	(20,282,086)	(20,890,548)	(21,517,265)
Capital Projects - Baseline 5 Year		(8,886,502)	(4,531,590)	(3,627,040)	(7,733,080)	(3,042,900)	(3,314,020)	(3,492,820)
Capital Projects Carryover			(2,785,811)					
<i>Ski Way</i>					3,600,000			
Debt Service on 2012 Bond		(384,354)	(384,354)	(383,172)	(384,754)	(389,033)	-	
<b>Total Uses</b>		(27,197,671)	(24,365,755)	(23,128,023)	(24,209,179)	(23,714,019)	(24,204,568)	(25,010,085)
<b>Net Change in Fund Balance</b>		(4,037,091)	(438,818)	486,538	(59,675)	986,477	1,063,449	842,480
Ending Fund Balance	<b>\$ 12,261,649</b>	\$ 9,146,076	\$ 11,822,831	\$ 12,309,369	\$ 12,249,694	\$ 13,236,172	\$ 14,299,621	\$ 15,142,101
Projected Policy Target Fund Balance (25% Operating Exp)		4,481,704	4,166,000	4,779,453	4,922,836	5,070,521	5,222,637	5,379,316
<b>Excess (Deficiency) to Target</b>		4,664,372	7,656,831	7,529,916	7,326,858	8,165,651	9,076,984	9,762,785

<i>Unfunded Capital Project Priorities</i>	
<i>Ski Way</i>	3,600,000



Incline Village General Improvement District  
**Consideration of Shift of Facility Fee to Beach Projects**  
**Without Shift - Beach Fund**  
 Prepared for Budget Workshop 5/7/2020

	Adopted Budget 2019-20	Projected 2019-20	3/11/2020 Baseline Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
<b>Beach Fund</b>							
Beginning Fund Balance	\$ 1,749,171	\$ 1,774,846	\$ 2,001,007	\$ 2,067,220	\$ 2,449,601	\$ 2,594,330	\$ 2,630,873
Operating Revenues	1,511,300	1,530,000	1,608,050	1,656,292	1,705,980	1,757,160	1,809,874
Facility Fee (7748 Parcels)							
Facility Fee - Operations	658,580	658,580	658,580	658,580	658,580	658,580	658,580
Facility Fee - Capital Projects	302,172	302,172	302,172	302,172	302,172	309,920	309,920
Facility Fee - Debt Service	7,748	7,748	7,748	7,748	7,748		
Facility Fee Subtotal	968,500	968,500	968,500	968,500	968,500	968,500	968,500
Other Sources			-	-	-	-	-
<b>Total Sources</b>	2,479,800	2,498,500	2,576,550	2,624,792	2,674,480	2,725,660	2,778,374
Operating Expenditures	(2,109,190)	(1,976,000)	(2,049,567)	(2,111,054)	(2,174,386)	(2,239,617)	(2,306,806)
Capital Projects	(990,050)	(290,050)	(454,500)	(2,825,060)	(349,000)	(449,500)	(206,100)
<b>Burnt Cedar Pool</b>				2,700,000			
Scheduled Debt Service on 2012 Bond	(6,289)	(6,289)	(6,270)	(6,296)	(6,366)	-	-
<b>Total Uses</b>	(3,105,529)	(2,272,339)	(2,510,337)	(2,242,410)	(2,529,752)	(2,689,117)	(2,512,906)
<b>Net Change in Fund Balance</b>	(625,729)	226,161	66,213	382,381	144,729	36,542	265,469
Ending Fund Balance	<b>\$ 1,774,846</b>	\$ 1,123,442	\$ 2,001,007	\$ 2,067,220	\$ 2,449,601	\$ 2,630,873	\$ 2,896,341
Projected Policy Target Fund Balance (25% Operating Exp)	527,298	494,000	512,392	527,764	543,596	559,904	576,701
<b>Excess (Deficiency) to Target</b>	596,144	1,507,007	1,554,828	1,921,837	2,050,734	2,070,969	2,319,640

<i>Unfunded Capital Project Priorities</i>	
<i>Burnt Cedar Pool</i>	2,700,000
<i>Incline Beach House (not in Proposed CIP 5 Yea</i>	3,000,000
	5,700,000

**Five-Year Fund Forecast with Alternative Rec Roll Scenarios**

BASELINE PROJECTION		CSF Fee	\$	705					
		Beach Fee	\$	125					
	Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	3/11/2020 Baseline Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	
Community Services Fund	\$ 12,261,649	\$ 9,146,076	\$ 11,822,831	\$ 12,309,369	\$ 8,649,694	\$ 9,636,172	\$ 10,699,621	\$ 11,542,101	
Excess Fund Balance		4,664,372	7,656,831	7,529,916	3,726,858	4,565,651	5,476,984	6,162,785	
Beach Fund	\$ 1,774,846	\$ 1,123,442	\$ 2,001,007	\$ 2,067,220	\$ (250,399)	\$ (105,670)	\$ (69,127)	\$ 196,341	
Excess Fund Balance		596,144	1,507,007	1,554,828	(778,163)	(649,266)	(629,031)	(380,360)	

**BASELINE - UNFUNDED PROJECTS REMOVED**

	Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	3/11/2020 Baseline Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Community Services Fund	\$ 12,261,649	\$ 9,146,076	\$ 11,822,831	\$ 12,309,369	\$ 12,249,694	\$ 13,236,172	\$ 14,299,621	\$ 15,142,101
Excess Fund Balance		4,481,704	4,166,000	4,779,453	4,922,836	5,070,521	5,222,637	5,379,316
Beach Fund	\$ 1,774,846	\$ 1,123,442	\$ 2,001,007	\$ 2,067,220	\$ 2,449,601	\$ 2,594,330	\$ 2,630,873	\$ 2,896,341
Excess Fund Balance		596,144	1,507,007	1,554,828	1,921,837	2,050,734	2,070,969	2,319,640

Excludes: Ski Way Project (CSF) - \$3,600,000  
 Burnt Cedar Pool Project (BF) - \$2,700,000  
 Incline Beach House (BF) - Not in 5-Year CIP

**Five-Year Fund Forecast with Alternative Rec Roll Scenarios**

Excludes: Ski Way Project (CSF) - \$3,600,000  
 Burnt Cedar Pool Project (BF) - \$2,700,000  
 Incline Beach House (BF) - Not in 5-Year CIP

SHIFT	\$225	3 years	CSF Fee	\$ 480	Punch Card Values:	\$ 96.00	Funding Target:	Comm Svc Fund								
			Beach Fee	\$ 350		\$ 166.00		Beach Fund								
			Audited	Adopted Budget	Projected	3/11/2020	Projected	Projected	Projected							
			2018-19	2019-20	2019-20	Baseline Budget	2021-22	2022-23	2023-24							
			2024-25			2020-21										
Community Services Fund	\$	12,261,649	\$	9,146,076	\$	11,822,831	\$	10,463,694	\$	8,558,344	\$	7,699,147	\$	8,762,596	\$	9,605,076
Excess Fund Balance				4,664,372		7,656,831		5,684,241		3,635,508		2,628,626		3,539,959		4,225,760
Beach Fund	\$	1,774,846	\$	1,123,442	\$	2,001,007	\$	3,810,520	\$	5,936,201	\$	7,824,230	\$	7,860,773	\$	8,126,241
Excess Fund Balance				596,144		1,507,007		3,298,128		5,408,437		7,280,634		7,300,869		7,549,540

SHIFT	\$275	2 years	CSF Fee	\$ 430	Punch Card Values:	\$ 86.00	Funding Target:	Comm Svc Fund								
			Beach Fee	\$ 400		\$ 166.00		Beach Fund								
			Audited	Adopted Budget	Projected	3/11/2020	Projected	Projected	Projected							
			2018-19	2019-20	2019-20	Baseline Budget	2021-22	2022-23	2023-24							
			2024-25			2020-21										
Community Services Fund	\$	12,261,649	\$	7,656,831	\$	11,822,831	\$	10,053,544	\$	7,738,044	\$	8,724,522	\$	9,787,971	\$	10,630,451
Excess Fund Balance				4,664,372		7,656,831		5,274,091		2,815,208		3,654,001		4,565,334		5,251,135
Beach Fund	\$	1,774,846	\$	1,123,442	\$	2,001,007	\$	4,197,920	\$	6,711,001	\$	6,855,730	\$	6,892,273	\$	7,157,741
Excess Fund Balance				596,144		1,507,007		3,685,528		6,183,237		6,312,134		6,332,369		6,581,040

SHIFT	\$275	3 Years	CSF Fee	\$ 430	Punch Card Values:	\$ 86.00	Funding Target:	Comm Svc Fund								
			Beach Fee	\$ 400		\$ 166.00		Beach Fund								
			Audited	Adopted Budget	Projected	3/11/2020	Projected	Projected	Projected							
			2018-19	2019-20	2019-20	Baseline Budget	2021-22	2022-23	2023-24							
			2024-25			2020-21										
Community Services Fund	\$	12,261,649	\$	9,146,076	\$	11,822,831	\$	10,053,544	\$	7,738,044	\$	6,468,697	\$	7,532,146	\$	8,374,626
Excess Fund Balance				4,664,372		7,656,831		5,274,091		2,815,208		1,398,176		2,309,509		2,995,310
Beach Fund	\$	1,774,846	\$	1,123,442	\$	2,001,007	\$	4,197,920	\$	6,711,001	\$	8,986,430	\$	9,022,973	\$	9,288,441
Excess Fund Balance				596,144		1,507,007		3,685,528		6,183,237		8,442,834		8,463,069		8,711,740

**Five-Year Fund Forecast with Alternative Rec Roll Scenarios**

Excludes: Ski Way Project (CSF) - \$3,600,000  
 Burnt Cedar Pool Project (BF) - \$2,700,000  
 Incline Beach House (BF) - Not in 5-Year CIP

SHIFT	\$375	2 Years	CSF Fee	\$ 330	Punch Card Values:	\$ 66.00	Funding Target:	Comm Svc Fund								
			Beach Fee	\$ 500		\$ 166.00		Beach Fund								
			Audited	Adopted Budget	Projected	3/11/2020 Baseline Budget	Projected	Projected	Projected	Projected						
			2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25						
<b>Community Services Fund</b>	\$	12,261,649	\$	9,146,076	\$	11,822,831	\$	9,233,244	\$	6,097,444	\$	7,083,922	\$	8,147,371	\$	8,989,851
<i>Excess Fund Balance</i>				4,664,372		7,656,831		4,453,791		1,174,608		2,013,401		2,924,734		3,610,535
<b>Beach Fund</b>	\$	1,774,846	\$	1,123,442	\$	2,001,007	\$	4,972,720	\$	8,260,601	\$	8,405,330	\$	8,441,873	\$	8,707,341
<i>Excess Fund Balance</i>				596,144		1,507,007		4,460,328		7,732,837		7,861,734		7,881,969		8,130,640

SHIFT	\$375	3 Years	CSF Fee	\$ 330	Punch Card Values:	\$ 66.00	Funding Target:	Comm Svc Fund								
			Beach Fee	\$ 500		\$ 166.00		Beach Fund								
			Audited	Adopted Budget	Projected	3/11/2020 Baseline Budget	Projected	Projected	Projected	Projected						
			2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25						
<b>Community Services Fund</b>	\$	12,261,649	\$	9,146,076	\$	11,822,831	\$	9,233,244	\$	6,097,444	\$	4,007,797	\$	5,071,246	\$	5,913,726
<i>Excess Fund Balance</i>				4,664,372		7,656,831		4,453,791		1,174,608		(1,062,724)		(151,391)		534,410
<b>Beach Fund</b>	\$	1,774,846	\$	1,123,442	\$	2,001,007	\$	4,972,720	\$	8,260,601	\$	11,310,830	\$	11,347,373	\$	11,612,841
<i>Excess Fund Balance</i>				596,144		1,507,007		4,460,328		7,732,837		10,767,234		10,787,469		11,036,140

SHIFT	(\$224)	(\$250)	CSF Fee	\$481-->\$431	Punch Card Values:	\$ 96.20	Funding Target:	Comm Svc Fund								
	\$ 100	\$ 100	Beach Fee	\$ 225		\$ 141.20		Beach Fund								
			Audited	Adopted Budget	Projected	3/11/2020 Baseline Budget	Projected	Projected	Projected	Projected						
			2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25						
<b>Community Services Fund</b>	\$	12,261,649	\$	9,146,076	\$	11,822,831	\$	10,471,897	\$	8,574,750	\$	7,723,756	\$	6,539,583	\$	5,134,441
<i>Excess Fund Balance</i>				4,664,372		7,656,831		5,692,444		3,651,914		2,653,235		1,316,946		(244,875)
<b>Beach Fund</b>	\$	1,774,846	\$	1,123,442	\$	2,001,007	\$	2,842,020	\$	3,999,201	\$	4,918,730	\$	5,730,073	\$	6,770,341
<i>Excess Fund Balance</i>				596,144		1,507,007		2,329,628		3,471,437		4,375,134		5,170,169		6,193,640

CSF	705	705	481	481	481	431	431
Beach	125	125	225	225	225	225	225
	830	830	706	706	706	656	656

## Attachment 4

### Workshop TAB 5 – Other Issues

- Food and Beverage Operations
- Resolution #1838
- Punch Cards
- Process for Transitioning to Enterprise Fund-type Accounting

FOOD AND BEVERAGE OPERATIONS (BASELINE STRUCTURE)

DEPT	DIVISION	COMMUNITY SERVICES							BEACH
		Golf	Facilities	Ski	Recr.	Admin.	Parks	Tennis	Beach
		320	330	340	350	360	370	380	390
31	<b>Championship Course</b>								
	400 Course Services								
	410 Course Operations								
	420 Course Maintenance								
	430 Driving Range								
	440 Golf Carts								
	450 Equipment Repair								
	460 Champ Pro Shop								
	520 Event F&B								
	530 F&B - Grille, Snack Bar, Bar Carts								
	960 Hyatt Shop								
	980 Marketing								
	990 Admin / Overhead								
32	<b>Mountain Course</b>								
	400 Course Services								
	410 Course Operations								
	420 Course Maintenance								
	430 Driving Range								
	440 Golf Carts								
	450 Equipment Repair								
33	<b>Facilities</b>								
	500 Chateau								
	510 Aspen Grove								
34	<b>Diamond Peak Resort</b>								
	450 Equipment Repair								
	490 Brushing Crew								
	530 Food & Beverage								
	600 Skiing Services								
	610 Ticket Office								
	620 Lift Operations								
	630 Slope Maintenance								
	640 Mountain Operations								
	650 Ski Patrol								
	660 Ski & Snowboard School								
	670 Child Ski Center								
	680 Rental & Repair Shop								
	690 Property, Parking and Transp.								
	960 Hyatt Shop								
	980 Marketing								
	990 Admin / Overhead								
36	<b>Snowflake Lodge</b>								
38	<b>Incline Beach Food and Beverages</b>								
	530 Food & Beverage								
39	<b>Beaches</b>								
	530 Food & Beverage								
	710 Beach Hosts								
	730 Incline Beach Food								
	740 Burnt Cedar Beach Food								
	750 Burnt Cedar Beach Bar (Concessions)								
	760 Incline Beach Bar (Concessions)								
	770 Hermit Beach								
	780 Parks Services								
	850 Aquatics								
	990 Admin / Overhead								



**RESOLUTION NO. 1838**

**A RESOLUTION TO CREATE GOVERNMENTAL FUND TYPE; SPECIAL REVENUE, CAPITAL PROJECTS AND DEBTS SERVICE FUNDS FOR THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FOR COMMUNITY SERVICES AND BEACH FUNDS AS REQUIRED BY NEVADA ADMINISTRATIVE CODE 354.241, EFFECTIVE AS OF JULY 1, 2015**

**RESOLVED**, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

**WHEREAS**, pursuant to Nevada Administrative Code (NAC) Section 354.241, a local government is required to adopt a Resolution to create a fund types covered by Nevada Revised Statute 354.624 5 (a); and

**WHEREAS**, the District Community Services and Beach Funds provides services as defined under Nevada Revised Statute (NRS) 318, which in effect requires the use of those Fund's fund balance for a specific purpose; and

**WHEREAS**, on December 10, 2014, the Board of Trustees directed staff to apply for approval of the District's 2015-16 budget by the Nevada Department of Taxation utilizing Special Revenue, Capital Projects and Debt Service Fund accounting for Community Services and the Beach Funds; and

**WHEREAS**, the District expects to receive notice that its budget is found to be in compliance with NRS 354.598 by the Nevada Department of Taxation.

**NOW, THEREFORE, IT IS ORDERED**, as follows:

1. Effective July 1, 2015 the Incline Village General Improvement District, Nevada shall establish the governmental fund type Special Revenue, Capital Projects and Debt Service Funds for use by its Community Services and Beach Funds.
2. The table on the last page of this Resolution contains the required elements 1-4 and 6-7 under NAC 354.241, element 5 is met by the existing fund balance of the affected funds.



**RESOLUTION NO. 1838**

**A RESOLUTION TO CREATE GOVERNMENTAL FUND TYPE; SPECIAL REVENUE, CAPITAL PROJECTS AND DEBTS SERVICE FUNDS FOR THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FOR COMMUNITY SERVICES AND BEACH FUNDS AS REQUIRED BY NEVADA ADMINISTRATIVE CODE 354.241, EFFECTIVE AS OF JULY 1, 2015**

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 21st day of May, 2015, by the following vote:

AYES, and in favor thereof, Trustees: Jim Smith, Kendra Wong, Bill Devine, and Jim Hammerel

NOES, Trustees: Trustee Callicrate

ABSENT, Trustees: None

*/s/ Jim Hammerel*

Jim Hammerel  
Secretary, IVGID Board of Trustees





**RESOLUTION NO. 1838**

**A RESOLUTION TO CREATE GOVERNMENTAL FUND TYPE; SPECIAL REVENUE, CAPITAL PROJECTS AND DEBTS SERVICE FUNDS FOR THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FOR COMMUNITY SERVICES AND BEACH FUNDS AS REQUIRED BY NEVADA ADMINISTRATIVE CODE 354.241, EFFECTIVE AS OF JULY 1, 2015**

<b>Fund Name</b>	<b>Purpose</b>	<b>Source of Revenues</b>	<b>Short-term Expenditures</b>	<b>Long-term Expenditures</b>	<b>Plan for Fund Balance</b>	<b>Adequacy of Fund Balance</b>
Community Services – Special Revenue	Recreational activities conducted by the District under NRS 318, other than Beach locations	User fees, stand by charges, rents, grant, investment earnings and other income	Operating expenditures to provide recreational activities	Transfers out to capital purchases and debt service to support recreational activities	Meet the minimum necessary to maintain District recreational activities	Consider the District's Board Policy on Appropriate Level of Fund Balance
Community Services – Capital Expenditure	Capital expenditures related to recreational activities conducted by the District under NRS 318, other than Beach locations	Sales of coverage and capital assets and transfers from the Community Services Special Revenue Fund	Operating expenditures related to Community Services capital expenditures	Capital purchases to support Community Services recreational activities	Meet the minimum necessary to execute Community Services capital purchases	Consider the District's Board Policy on Appropriate Level of Fund Balance
Community Services – Debt Service	Debt service expenditures related to recreational activities conducted by the District under NRS 318, other than Beach locations	Transfer from the Community Services Special Revenue Fund	Operating expenditures related to Community Services debt service expenditures	Debt service expenditures to support Community Services recreational activities	Meet the minimum necessary to execute Community Services debt service expenditures	Consider the District's Board Policy on Appropriate Level of Fund Balance
Beach – Special Revenue	Recreational activities conducted by the District under NRS 318 for Beach locations	User fees, stand by charges, rents, grant, investment earnings and other income	Operating expenditures to provide Beach recreational activities	Transfers out to capital purchases and debt service to support Beach recreational activities	Meet the minimum necessary to maintain District Beach recreational activities	Consider the District's Board Policy on Appropriate Level of Fund Balance
Beach – Capital Expenditure	Capital expenditures related to recreational activities conducted by the District under NRS 318 for Beach locations	Sales of coverage and capital assets and transfers from the Beach Special Revenue Fund	Operating expenditures related to Beach capital expenditures	Capital purchases to support Beach recreational activities	Meet the minimum necessary to execute Beach capital purchases	Consider the District's Board Policy on Appropriate Level of Fund Balance
Beach – Debt Service	Debt service expenditures related to recreational activities conducted by the District under NRS 318 for Beach locations	Transfer from the Beach Special Revenue Fund	Operating expenditures related to Beach debt service expenditures	Debt service expenditures to support Beach recreational activities	Meet the minimum necessary to execute Beach debt service expenditures	Consider the District's Board Policy on Appropriate Level of Fund Balance

	FY 2014-15		FY 2015-16 ↔ FY 2018-19		FY 2019-20		FY 2020-21	
	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital
100 General Fund	X	X	X	X	X	X	X	X
200 Utility Fund	X	X	X	X	X	X	X	X
<i>Community Services</i>								
320 Golf Fund	X	X	X	X	X	X	X	X
330 Facilities Fund	X	X	X	X	X	X	X	X
340 Ski Fund	X	X	X	X	X	X	X	X
350 Recreation Fund	X	X	X	X	X	X	X	X
360 Comm Svc Admin Fund	X	X	X	X	X	X	X	X
370 Parks Fund	X	X	X	X	X	X	X	X
380 Tennis Fund	X	X	X	X	X	X	X	X
<i>Beach</i>								
390 Beach Fund - Capital	X	X	X	X	X	X	X	X
<i>Capital Special Revenue Funds</i>								
520 Golf Fund - Capital			X	X	X	X	X	X
530 Facilities Fund - Capital			X	X	X	X	X	X
540 Ski Fund - Capital			X	X	X	X	X	X
550 Recreation Fund - Capital			X	X	X	X	X	X
560 Comm Svc Admin Fund - Capital			X	X	X	X	X	X
570 Parks Fund - Capital			X	X	X	X	X	X
580 Tennis Fund - Capital			X	X	X	X	X	X
590 Beach Fund - Capital			X	X	X	X	X	X
<i>Debt Special Revenue Funds</i>								
620 Golf Fund - Debt					X	X	X	X
630 Facilities Fund - Debt					X	X	X	X
640 Ski Fund - Debt					X	X	X	X
650 Recreation Fund - Debt					X	X	X	X
660 Comm Svc Admin Fund - Debt					X	X	X	X
670 Parks Fund - Debt					X	X	X	X
680 Tennis Fund - Debt					X	X	X	X
690 Beach Fund - Debt					X	X	X	X

## **Process for Transitioning to Enterprise Fund-Type Accounting**

The Board of Trustees has directed staff to explore the possibility of transitioning the District's Community Services Fund(s) and Beach Fund from Special Revenue fund type(s) back to Enterprise fund type(s), as was in place prior to the 2015-16 fiscal year.

A preliminary staff report on this topic was presented to the Board's at their meeting of April 1, 2020 (Item H.4). Among the highlights of the April 1 Board item was a discussion of the process required by the State of Nevada, Department of Taxation for approval to switch fund types. Approval for the transition is required, in advance, in order for the District's formal budget submittal to be accepted by the State. As a result, the State Department of Taxation advises that the earliest that District can formally submit its budget to the State under a new Fund Type structure would be for the 2021-22 fiscal year.

Following Board discussion at the April 1<sup>st</sup> meeting, staff was directed to schedule a future agenda item for possible consideration of initiating the process of transitioning back to Enterprise funds. The discussion would include a review of the history and process documentation that informed the Board's decision to transition to Special Revenue funds, the State-mandated process for approval of the transition as well as – significantly – a review of the applicable Generally-Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) pronouncements and NRS code sections.

At this time, given the Board's continued interest in pursuing a transition back to Enterprise Fund types for the District's Community Services Fund(s) and Beach Fund, staff is seeking Board approval to expedite initiating of the required process by directing staff to prepare, for Board consideration at its May 27<sup>th</sup> meeting, a Resolution of Intent which would serve as formal notice to the State.

Additional work will be needed early in fiscal year 2020-21 to prepare documentation required by the Department of Taxation, however, it would be staff's expectation that a formal request for a hearing before the Local Government Commission could be held in late summer or early fall, and provide sufficient time to inform development of the District's FY2021-22 annual budget.

The following outlines a proposed transition plan from Special Revenue to Enterprise fund types for the District's Community Services Fund(s) and Beach Fund:

- a) *Adopt Resolution of Intent to transition back to Enterprise Fund Accounting for Community Services and Beach funds*
- b) *Submit FINAL Budget to State using prescribed Forms and in accordance with Special Revenue Fund reporting structure*
- c) *Prepare FY2019-20 (current year) and FY2020-21 (budget year) Financial Statements under Special Revenue fund reporting structure*
- d) Concurrently:
  - Staff would prepare FY2020-21 IVGID Budget Document to Reflect Sources and Uses and Net Income Statements (similar to pre-FY2015-16 format)
  - Staff would prepare SUPPLEMENTAL Financial Statements (for Internal Use Only for FY2019-20 and FY2020-21 using Enterprise Fund reporting structure
    - For information/presentation purposes ONLY
    - Supplemental statements will facilitate re-statement of financials starting in FY2021-22, (*contingent upon State Dept. of Taxation / Local Gov't. Commission approval*)