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# NOTICE OF MEETING

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The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on July 27, 2022 in the **Boardroom, 893 Southwood Boulevard**, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

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- A. PLEDGE OF ALLEGIANCE\*
- B. ROLL CALL OF TRUSTEES\*
- C. INITIAL PUBLIC COMMENTS\* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- 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. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.
  - 1. District General Manager's Report – **pages 4 - 13**
  - 2. Treasurer's Report– Requesting Trustee: Treasurer Michaela Tonking – **pages 14 - 15**
    - A. Payment of Bills (*For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy*)
  - 3. Presentation on Bonds and Debt Financing by Director of Finance Paul Navazio and Financial Advisor Ken Dieker of Del Rio Advisors, LLC– **pages 16 - 40**
- F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – **pages 41 - 42**

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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

[www.yourtahoeplay.com](http://www.yourtahoeplay.com)

# NOTICE OF MEETING

Agenda for the Board Meeting of July 27, 2022 - Page 2

## G. CONSENT CALENDAR (*for possible action*)

1. **SUBJECT:** Award of Purchase Order for the purchase of One Toro Reelmaster 5010 Fairway Mower – CIP Project # 3142LE1750; 2022/2023 Capital Improvement Budget: Fund: Community Services Fund; Cost Center: Golf; Vendor: Turf Star Inc.; GSA Contract Pricing; Amount: \$97,467.45 (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 43 - 47**
2. **SUBJECT:** Award of Purchase Order for the purchase of One Bobcat Toolcat UW56 Utility Vehicle with Snowblower – CIP Project # 4378LE2220; 2022/2023 Capital Improvement Budget: Fund: Community Services Fund; Cost Center: Parks; Vendor: Clark Equipment Company; Sourcewell Contract #040319; Amount: \$67,034.54 (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 48 - 52**
3. **SUBJECT:** Review and accept Annual Report from the Audit Committee (Requested by Audit Committee Chairman Ray Tulloch) – **pages 53 - 61**

## H. GENERAL BUSINESS (*for possible action*)

1. **SUBJECT:** Review, discuss and provide direction to Staff on next steps and the potential scope of an Incline Beach House Project (Requesting Staff Members: District General Manager Indra Winquest and Director of Public Works Brad Underwood) – **pages 62 - 109**

*Recommendation for Action:* Review, discuss and provide direction to Staff on next steps and the potential scope for the Incline Beach House Project

2. **SUBJECT:** Review, discuss and possibly approve a grant agreement between IVGID and the Dave & Cheryl Duffield Foundation for design and preconstruction services for the Recreation Center Expansion Project (Requesting Staff Member: District General Manager Indra Winquest) – **pages 110 - 120**

*Recommendation for Action:* Approve a grant agreement for design and preconstruction services for the Recreation Center Expansion Project between IVGID and the Dave & Cheryl Duffield Foundation and allow Staff to execute all documents.

3. **SUBJECT:** Review, discuss, and adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and recreational programs (Requesting Staff Member: District General Counsel Joshua Nelson) – **pages 121 - 147**

*Recommendation for Action:* Adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and recreational programs

4. **SUBJECTS:** Review, discuss and possibly approve: – **pages 148 - 192**

A. District's Form 4410LGF - Indebtedness Report, as of June 30, 2022, for filing with the Nevada Department of Taxation, the Washoe County Clerk, and Washoe County Debt Management Commission (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 148 - 173**

B. District's Form 4411LGF - Five-Year Capital Improvement Plan, to include the IVGID-prepared Five Year Capital Plan Summary for fiscal years 2022-23 through 2027-28, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 174 - 192**

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# NOTICE OF MEETING

Agenda for the Board Meeting of July 27, 2022 - Page 3

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*Recommendations for Action:* Approves the District’s Form 4410LGF Indebtedness Report, as of June 30, 2022, and direct Staff to file the documents with the State of Nevada Department of Taxation, Washoe County Clerk and Washoe County Debt Management Commission by August 1, 2022 and approves the District’s Form 4411LGF Five Year Capital Improvement Plan, as of July 1, 2022, the related IVGID-prepared Five Year Capital Plan Summary for the fiscal years starting July 1, 2022 for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau by August 1, 2022

5. **SUBJECT:** Review, discuss and possibly approve two (2) Purchasing Policies (Policy 20.1.0 – Purchasing Policy for Goods and Services and 21.1.0 – Purchasing Policy for Public Works Contracts) (Requesting Staff Member: Director of Finance Paul Navazio) – *pages 193 - 227*

*Recommendation for Action:* Approve two new Board Policies, Policy 20.1.0 - Purchasing Policy for Goods and Services, and Policy 21.1.0 - Purchasing Policy for Public Works Contracts Review

I. MEETING MINUTES (for possible action)

1. Meeting of December 14, 2021– *pages 228 - 251*
2. Meeting of June 8, 2022– *pages 252 - 301*
3. Meeting of June 29, 2022– *pages 302 - 353*

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

III. ADJOURNMENT (*for possible action*)

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, July 22, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of July 27, 2022) was delivered to the post office addressed to the people who have requested to receive copies of IVGID’s agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID’s website ([www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas](http://www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas))
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: [sah@ivgid.org](mailto:sah@ivgid.org)/phone # 775-832-1207)

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

**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. **IVGID'S agenda packets are available at IVGID's website, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas".***

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** Review, discuss and possibly approve a Grant Agreement for design and preconstruction services for the Recreation Center Expansion Project between IVGID and the Dave & Cheryl Duffield Foundation

**DATE:** July 27, 2022

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### **I. RECOMMENDATION**

That the Board of Trustees approve a Grant Agreement for design and pre construction services for the Recreation Center Expansion Project between IVGID and the Dave & Cheryl Duffield Foundation.

### **II. DISTRICT STRATEGIC PLAN**

#### Long Range Principal #1 Service

Long Term Initiative 6 - Execute the short and long term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future.

#### Long Range Principal # 5 Assets & Infrastructure

Long term Initiative 2 - Continue to review and potentially implement priorities identified in the various district venue and facility master plans and studies as defined by the Board of Trustees.

### **III. BACKGROUND**

- At the January 12<sup>th</sup> Board of Trustees Meeting, Staff presented for discussion amongst the Board, an opportunity for a partnership with the Dave & Cheryl Duffield Foundation to expand the Recreation Center with an emphasis on youth in the community. The proposed concept at the time included a multi-use gymnasium with dedicated and static gymnastics facilities, programming and social areas, as well as administrative and flexible space. Additionally, it was recognized that there may be opportunities to address tenant improvements in the existing recreation center as recommend in the community services master plan. The Board of



Trustees reviewed, discussed, and took action to authorize Staff to work with the Dave & Cheryl Duffield Foundation to develop a Memorandum of Understanding to initiate a conceptual design phase for the purpose of expanding programs and services to the community at the Recreation Center and directed Staff to bring back the agreement at a future meeting.

- At the February 9<sup>th</sup>, 2022 Board of Trustees Meeting, Staff presented a Memorandum of Understanding between IVGID and the Dave & Cheryl Duffield Foundation for the Conceptual phase of the expansion of the Recreation Center. The presentation included information related to the recommendations included in the community services master plan for the Recreation Center and Community Programming as well as the potential partnership with the North Tahoe Boys and Girls Club to provide programs and services in partnership with IVGID.

The Board of Trustees unanimously took action to approve the Memorandum of Understanding between IVGID and the Dave & Cheryl Duffield Foundation for the conceptual phase of the expansion of the Recreation Center.

- At the April 27, 2022 Board of Trustees Meeting, Staff presented an agenda item for the Board to review, discuss, and possibly award a design contract for the conceptual phase of the Recreation Center Expansion Project. The design contract would get the project through the 30% schematic design phase and would include high level cost estimation of a potential project. IVGID Staff interviewed three potential design firms and recommend hiring H&K Architects. The 30% Schematic Design documents would be used as the bridging documents for the district to advertise a Request for Qualifications (RFQ) for a Construction Manager at Risk (CMAR). Also included in the agenda item was a preliminary project schedule and a fiscal impact statement.

The Board of Trustees unanimously took action to award the 30% Schematic Design Contract for the Recreation Center Expansion Project to H&K Design for \$72,000 as well as an additional \$29,000 for IVGID Public Works Staff time.

- At the June 29<sup>th</sup>, 2022 Board of Trustees Meeting, Staff presented an agenda item for the Board of Trustees to approve the 30% Schematic Design and a contract for H&K Architects and other specialty contractors. Additionally, to acknowledge the intent to enter into a formal grant agreement with the Dave & Cheryl Duffield Foundation. The schematic

design included the overall Project Design, Management and Construction Cost Estimation, building programming both for the gymnasium expansion and the youth center in collaboration with the North Tahoe Boys & Girls Club, and preliminary operations and maintenance cost estimations. Additionally, the schematic design phase provided the bridging documents to go out for Request for Proposals (RFP) to hire a Construction Manager at Risk (CMAR). District Staff received three proposals and two were chosen to be interviewed. Ultimately, Staff recommended awarding the CMAR contract to Core Construction.

The Board of Trustees unanimously voted to approve the 30% Schematic Design as well as the design contract to H&K Architects through final design. The Board of Trustees approved additional contracts with Exline & Company and Core West and directed Staff to proceed with a progressive grant agreement with the Dave & Cheryl Duffield Foundation.

#### **IV. NEXT STEPS**

Staff recommends the Board of Trustees approve the Grant Agreement between IVGID and the Dave & Cheryl Duffield Foundation for design and preconstruction services for the Recreation Center Expansion Project.

This project will also include exclusive donor naming rights recognition and this will be discussed and addressed prior to entering into an agreement for the Construction Phase of the Recreation Center Expansion Project.

Once final design and preconstruction services are complete, final design will be presented to the Board of Trustees for approval and at that time Staff would work with the Dave & Cheryl Duffield Foundation to develop a progressive grant agreement for the construction phase of the project.

#### **V. ALTERNATIVE**

Approve the Grant Agreement with requested revisions.

#### **VI. ATTACHMENT**

Grant Agreement between IVGID and the Dave & Cheryl Duffield Foundation for Design and Preconstruction Services.

**GRANT AGREEMENT FOR DESIGN AND PRECONSTRUCTION SERVICES FOR  
THE RECREATION CENTER EXPANSION PROJECT**

THIS GRANT AGREEMENT (“**Agreement**”) is made and entered into as of this \_\_\_\_ day of \_\_\_\_\_, 2022, by and between the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (“**IVGID**”), a Nevada general improvement district, and the DAVE & CHERYL DUFFIELD FOUNDATION and assigns (“**DCDF**”), a Nevada non-profit corporation. IVGID and DCDF may be referred to as a “**Party**” or collectively as the “**Parties.**”

**RECITALS**

WHEREAS, IVGID owns and operates the Incline Village Recreation Center, which is located at 980 Incline Way, Incline Village, NV 89451 (“**Recreation Center**”); and

WHEREAS, IVGID is interested in expanding the Recreation Center to include a multi-use gymnasium, programming space, and ancillary infrastructure to increase the ability of the Recreation Center to provide gymnastics and other community-oriented programming with an emphasis on youth and families (“**Expansion**”); and

WHEREAS, the Parties previously executed that certain Memorandum of Understanding (“**MOU**”) for the funding of development of the conceptual design for the Expansion; and

WHEREAS, IVGID completed a thirty percent (30%) conceptual design for the Expansion (“**Conceptual Design**”); and

WHEREAS, DCDF has expressed interest in funding the remaining design and pre-construction services (“**Services**”) in contemplation of a future agreement for funding of construction of the Expansion (such scope is not made a part of this Agreement); and

WHEREAS, the Parties wish to execute this Agreement to outline the grant by DCDF funding the final design and pre-construction of the Expansion.

**TERMS**

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions herein set forth, and the recitals above, which are incorporated herein by this reference, it is agreed by IVGID and DCDF:

1. **Expansion.** IVGID shall prepare and complete the final design, bidding documents and all related pre-construction services prior to the execution of construction contracts for the Expansion as identified in the Conceptual Design and Exhibit A, which are both incorporated by reference (“**Services**”). IVGID shall comply with all applicable NRS and similar legal requirements when procuring third party consultant or contractor services. IVGID shall obtain all

permits and approvals for the Expansion as may be required by Washoe County and the Tahoe Regional Planning Agency.

2. **Funding.** Pursuant to the terms and conditions of this Agreement, expressly including Section 3, DCDF or its assigns shall provide IVGID with grant funding, or in the case of an assignment to a donor-advised fund shall recommend grant funding, as provided for in Section 4, and not to exceed Two Million Four Hundred and Fifteen Thousand Dollars (\$2,415,000) to fund the Services, as outlined in Exhibit C.. Eligible costs for such work shall include third party consultant and contractor costs for design, engineering, preparation of bidding documents, and other pre-construction services related to the Expansion. Eligible costs shall further include IVGID Engineering staff costs incurred for project management, pre-construction, and engineering services for the Expansion. Such costs shall be billed at IVGID's actual hourly rate, including salary, benefits, and reasonable overhead. Eligible costs shall exclude costs (1) related to litigation or negotiated settlements between IVGID and contractors, subcontractors, agencies, or other entities and (2) other IVGID staff or legal costs.

3. **IVGID Tenant Improvements.** IVGID may include those tenant improvements for the Recreation Center ("**Tenant Improvements**"), as identified in Exhibit B and incorporated by reference, in any services or pre-construction contracts for the Services. However, IVGID shall ensure that such contractors or consultants include sufficient detail in their invoices and records to ensure DCDF is not responsible for services or costs attributable to the Tenant Improvements. IVGID shall provide such invoices to DCDF upon request.

4. **Reporting and Reimbursement Procedures.** IVGID shall be reimbursed for its costs incurred through the design and pre-construction phase of the Expansion. For costs incurred to complete 100% design, preparation of construction documents and to complete the bidding process, IVGID shall request reimbursement from DCDF or its assigns by providing monthly statements and invoices (per Exhibit C), which shall identify the work incurred, and the amount of reimbursable costs billed during the period. The statements and invoices should be accompanied by a report demonstrating progress against the project schedule and budget. DCDF or its assigns shall provide the requested funding within forty-five (45) days of issuance. DCDF or its assigns may dispute amounts billed or seek additional information within thirty (30) days of issuance. Any dispute must be resolved before payment may be made by check, wire transfer, or other method agreed to by the Parties.

5. **Naming.** DCDF desires to have naming rights (such as "Duffield Teen Center" or similar such names) and rights to signage size, design, materials, and location to the Expansion, subject to IVGID policy and local jurisdiction codes. The naming rights shall be exclusive for all of the Expansion premises, including individual elements thereof. Should IVGID not approve of these naming rights, DCDF has the right to cancel the Agreement.

6. **Termination.** Either Party may terminate this Agreement for cause with fifteen (15) days written notice to the other Party. The defaulting Party may avoid termination by curing such default during the notice period or if the default is unable to be cured within such time, the defaulting Party has commenced cure during the notice period and reasonably and diligently cures the default within a mutually agreeable timeframe. In the event of a termination by DCDF or its assigns, DCDF or its assigns will be financially obligated and pay for all IVGID obligations

incurred by and/or contractually obligated for in the performance of the Services up to the time of cancellation and those reasonably necessary to terminate any third party agreements for the Services. Without limiting any remedies available to IVGID or DCDF, the Parties shall mutually defend, indemnify, and hold each other harmless from any claims by third party contractors or consultants based on any cessation, delay, or interruption in the Services due to or arising out of either Party's default. IVGID indemnity obligations shall be limited by Section 20 and applicable law.

7. **No Commitment.** Neither Party commits to the construction of the Expansion or Tenant Improvements. Any agreement between the Parties related to reimbursement for costs of the Expansion shall be documented in an amendment to this Agreement or a separate agreement.

8. **No Waiver.** The waiver by any Party of any breach or violation of any requirement of this Agreement shall not be deemed to be a waiver of any such breach in the future, or of the breach of any other requirement of this Agreement.

9. **Notices.** Any notice or other communication ("**Notice**") which any Party may desire to give to the other Party under this Agreement must be in writing and given to the respective Parties at the following address, or at such other address the respective Parties may provide for this purpose:

IVGID:                      Incline Village General Improvement District  
                                    Attn: Indra Winquest, District General Manager  
                                    893 Southwood Blvd.  
                                    Incline Village, NV 89451

DCDF:                         Dave & Cheryl Duffield Foundation  
                                    Attn: James R. Dugdale, Executive Director  
                                    PO Box 4014  
                                    Incline Village, NV 89450

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first-class postage prepaid and addressed to the Party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

10. **Interpretation.** The headings used herein are for reference only. The terms of this Agreement are set out in the text under the headings. This Agreement shall be governed by the laws of the State of Nevada without regard to the choice of law or conflicts.

11. **Venue.** This Agreement is made in Washoe County, Nevada. The venue for any legal action for the purpose of interpreting or enforcing any provision of this Agreement shall be in Washoe County.

12. **Attorneys' Fees.** If either Party commences an action against the other Party, either legal, administrative, or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing Party reasonable attorney's fees and all other costs of such action.

13. **Third-Party Beneficiaries.** Nothing contained in this Agreement shall be construed to create any rights in third parties and the Parties do not intend to create such rights.

14. **Severability.** If any provision of this Agreement, or any portion thereof, is found by any court of competent jurisdiction to be unenforceable or invalid for any reason, such provision shall be severable and shall not in any way impair the enforceability of any other provision of this Agreement.

15. **Good Faith.** The Parties agree to exercise reasonable efforts and good faith to effectuate the terms and conditions of this Agreement.

16. **Amendment of Agreement.** This Agreement may be amended at any time by mutual agreement of the parties.

17. **Assignment.** Neither this Agreement nor any interest in this Agreement shall be assignable without the prior written consent of the other Party. Notwithstanding the foregoing, DCDF may assign this Agreement in whole or in part to a donor-advised fund advised by Dave and Cheryl Duffield or DCDF with sufficient financial resources to fund the Services. Such assignment shall be effective fifteen (15) days after DCDF provides written notice to IVGID, provided that IVGID may request reasonable documentation of such financial resources within ten (10) days of notice of the assignment. In such event, IVGID shall have fifteen (15) days to notify DCDF of its consent or objection to the assignment. The assignment shall be effective upon IVGID's consent.

18. **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties relating to the subject of this Agreement and supersedes all previous agreements, promises, representations, understandings and negotiations, whether written or oral, among the Parties with respect to the subject matter hereof.

19. **Effective Date.** This Agreement shall become effective as of the date executed.

20. **Limitation of Liability.** Nothing in this Agreement limits or waives IVGID's immunity from liability as set forth in NRS Chapter 41 or other applicable law.

21. **Authority to Enter Agreement.** Each Party has all requisite power and authority to execute, deliver, and perform under this Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective Party.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first above written.

**DAVE & CHERYL DUFFIELD  
FOUNDATION**

**INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT**

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EXHIBIT A  
Final Design, Bidding and Pre-Construction Services

**H+K Architects - Construction Documents, Permitting and Bidding**

**Project Description**

The Recreation Center Expansion will meet the space requirements as developed and approved to date which indicates the overall size of the building expansion to be approximately 33,000 gsf. The Construction Documents work will build upon the approved Schematic Design work reviewed and approved at the upcoming June 29 IVGID board meeting.

Per the current Project Schedule, the Construction Documents work is anticipated to start July 1, 2022 and be complete by January 11, 2023. Bidding and GMP Preparation will be completed by March 17, 2023. Permitting is expected to be completed by April 14, 2023. The project will utilize the CMAR delivery process and BIM (Building Information Modeling).

**Scope of Work**

The scope of work will be in accordance with the International Building Codes as adopted by Washoe County and only includes Construction Documents, Permitting and Bidding. As such a separate proposal will be provided at the end of the Construction Documents and Bidding phases and will include all design fees for the remaining Construction Administration Phase. Our services include Architectural Design/Project Management, Civil Engineering, Landscape Architecture, Structural Engineering, Mechanical Engineering, and Electrical Engineering. In order to expedite the development schedule, we are also providing Fire Alarm and Automatic Fire Sprinkler design.

**Fees**

Construction Documents/Permitting and Bidding Services outlined within this Proposal will be provided for a fixed fee of Two Million Twenty-Five Thousand Dollars (\$2,025,000.00).

*Phase/Task Fee:*

Construction Documents/Permitting	\$ 1,970,900.00
Bidding	\$ 54,100.00
Total	\$ 2,025,000.00

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**Exline & Company Inc. - TRPA & Washoe County Applications & Tasks**

**Scope of Work:**

Assist with the regulatory due diligence, entitlement and environmental permitting responsibilities until the project is acknowledged and the pre-grade is completed with TRPA staff.

**Tasks:**

Soils/Hydro Submittal	Pre-Application Neighborhood Meeting
Pre-Application Meeting w/ TRPA & WC	Washoe County Special Use Permit
Due Diligence - Entitlements	Cultural Analysis
Coordination of drawings w/ client & design team	VMT Analysis / Transportation impact Study
TRPA Public Service Application	

Project Cost Estimate: \$150,000.

**CORE, Inc. – CMAR Pre-Construction Services** \$125,000

- Review project documents on a regular, providing constructability feedback and insight.
- Evaluate and provide feedback on scope areas with high-risk potential
- Site visits to perform in-depth investigation of all existing conditions

## EXHIBIT B Tenant Improvements

The Recreation Center Tenant Improvements of approximately 7,700 sf shall include the following:

- renovate existing office space that will be relocated into the new expansion into new recreation space
- renovate the existing child-care space into a staff breakroom
- renovate the existing pro shop area into a massage therapy suite
- renovate the existing massage room into a family changing room

In addition, the following scope may also be considered as part of tenant improvements:

- renovate lighting throughout the existing building
- add a 4-sided elevated walking track to the existing gymnasium

# EXHIBIT C Funding Schedule

## RECREATION CENTER EXPANSION PROJECT Design / and Pre-Construction Phase Funding Schedule

The following Funding Schedule provides for the estimated cash flow requirements and monthly reimbursements of project costs:

Contractor	Cost Element	Cost Estimates	Funding Sources		Estimated* Cash Flow	Funding / Invoice Schedule**	
			IVGID	Grant		Date	Payment Amount
H+K Architects	Construction Documents, Permitting and Bidding	\$ 2,025,000		\$ 2,025,000			
H+K Architects	Rec Center Tenant Improvements	110,000	110,000	-			
Exline & Co., Inc	TRPA & Washoe County Applications & Tasks	150,000		150,000			
IVGID	Engineering / Proj. Manajement Support	115,000		115,000			
CORE, Inc.	CMAR Pre-Construction Services	125,000		125,000			
<b>Design - Pre-Construction (Estimates)</b>		<b>\$ 2,525,000</b>	<b>\$ 110,000</b>	<b>\$ 2,415,000</b>			
	30% Design						
	60% Design - Authorization to Proceed- 6/29/22						
					\$ 301,875		
					301,875	Aug. 1	Prior Month Actuals
	60% Design				301,875	Sept. 1	Prior Month Actuals
	100% Design - Begin				301,875	Oct. 1	Prior Month Actuals
					301,875	Nov. 1	Prior Month Actuals
					301,875	Dec. 1	Prior Month Actuals
					301,875	Jan. 1	Prior Month Actuals
					301,875	Feb. 1	Prior Month Actuals
	100% Design /					Mar. 1	Prior Month Actuals
	Bid Documents					Final Invoice	Prior Month Actuals
					<b>\$ 2,415,000</b>		

\* Estimated monthly cash flow is based on a straight line allocation over the expected term of the individual contracts.  
 \*\* Amounts to be invoiced per monthly schedule will be based on actual and documented expenses incurred for the prior period.  
 Timing of final invoicing at end of project phase will depend on receipt of all final invoices from contractors.

**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Indra Winquest  
District General Manager

Josh Nelson  
General Counsel

**SUBJECT:** Review, discuss, and adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and programs

**DATE:** July 27, 2022

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**I. RECOMMENDATION**

That the Board of Trustees review, discuss, and adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and programs.

**II. BACKGROUND**

The Audit Committee requested a legal opinion responding to a community member's letter asking whether a number of IVGID expenditures and programs complied with Dillon's Rule. The General Counsel provided an opinion on these items at a series of Audit Committee meetings. Ultimately, the Audit Committee requested that the Board of Trustees consider hiring legal counsel to refine and/or create policies to ensure the District is in compliance with Dillon's Rule. The Board authorized a review of its personnel, facility use, and contribution policies at its September 2, 2021 meeting. This work was proposed to be accomplished in two phases: (1) an initial review and then workshop with the Board on potential changes and (2) preparing redlines based on Board feedback.

At its December 8, 2021 meeting, the Board reviewed its current policies and provided direction for future amendments. These current policies are (1) Policy and Procedure No. 110/Resolution No. 1493 (Community Relations Expenditures), (2) Policy and Procedure No. 115/Resolution No. 1527 (Use of Boardroom), (3) Policy and Procedure No. 127/Resolution No. 1619 (Complimentary Use of Facilities) and (4) Policy and Procedure No. 132/Resolution No. 1701 (Discounted Use of Non-Profits and Similar Groups). Copies of these four policies are enclosed for

reference. These policies generally fall into two categories: (1) complimentary or discounted use of facilities or programs and (2) monetary contributions.

At the December workshop, the Board felt that free and discounted use of facilities and programs should be addressed within IVGID's pricing policy. The Board also felt that monetary contributions should be handled on an individual basis by the Board. As the Board recently approved a revised pricing policy, staff recommends that the Board formally adopt a modified policy on free and discounted use of facilities and programs. The PowerPoint presented to the Board at the workshop is available at: [https://www.yourtahoeplace.com/uploads/pdf-ivgid/I.3.\\_General\\_Business\\_-\\_Dillons\\_Rule.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/I.3._General_Business_-_Dillons_Rule.pdf).

While the District's pricing Practice 6.2 outlines the guidelines for non-profit and other pricing, this draft policy is intended to define the eligible groups for discounts identified in the practice, clarify how monetary support/donations are to be handled, and to clarify the authority for supporting community programs. In addition, this draft policy eliminates four existing non-profit use and donation policies to avoid inconsistencies with Practice 6.2.

Enclosed is a draft policy. Of note, it includes the following:

- Defines Eligible Groups: Eligible groups are defined as a local non-profit, a national non-profit with a local chapter, or local government agency or school district. Local means the Incline Village/Crystal Bay community.
- Links to the Pricing Practice 6.2: This draft policy does not provide any complimentary or discounted use. It entitles eligible groups to the use prescribed in the District's pricing and similar policies. Currently, this is Board Practice 6.2.
- Blackout Dates: The draft policy continues the current practice of prioritizing resident and revenue-producing use of venues and programs. Staff will establish, on an annual basis, blackout dates when non-profits may not use a venue.
- Pricing and Promotional Programs: This draft policy recognizes that the District may offer other pricing or promotional programs to the public or a segment of the public (i.e., local students). The draft policy would delegate authority to authorize these programs up to a specified, budgeted dollar threshold. The Board will review these programs as part of the annual budget.

- Non-exclusive: The draft policy does not preclude the Board from making additional discounts or monetary contributions in its discretion. However, no monetary contributions are authorized under the draft policy.
- Repeal of Prior Policies: This draft policy will replace the four existing policies.

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

No direct impact by adoption of the Policy.

### **IV. ALTERNATIVES**

Below are alternatives to the recommended action:

1. Decline to move forward at this time with this project.
2. Modify the proposed policy.

### **V. BUSINESS IMPACT**

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

### **VI. ATTACHMENTS**

1. Policy and Procedure No. 110/Resolution No. 1493 (Community Relations Expenditures)
2. Policy and Procedure No. 115/Resolution No. 1527 (Use of Boardroom)
3. Policy and Procedure No. 127/Resolution No. 1619 (Complimentary Use of Facilities)
4. Policy and Procedure No. 132/Resolution No. 1701 (Discounted Use of Non-Profits and Similar Groups)
5. Board Practice 6.2



## POLICY AND PROCEDURE RESOLUTION NO. 141

### RESOLUTION 1895

#### A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS

**WHEREAS**, the Incline Village General Improvement District (IVGID) operates a number of facilities and recreational programs;

**WHEREAS**, IVGID currently has four separate policies regarding the complimentary and discounted use of District facilities and recreational programs;

**WHEREAS**, IVGID's Board of Trustees wishes to adopt this Resolution to replace those existing policies and comprehensively address the complimentary and discounted use of District facilities and recreational programs; and

**THEREFORE, BE IT RESOLVED**, as follows:

1. Community Focused Non-Profits. Community Focused Non-Profits shall be eligible for complimentary or discounted use of District facilities and recreational programs as set forth in applicable Board of Trustees Policies and Practices. Eligible non-profits shall be a local non-profit, a national non-profit with a local chapter, or local government agency or school district providing services to the local community. Local shall be defined as the Incline Village/Crystal Bay community. Organizations shall provide supporting documentation of their non-profit status prior to receiving complimentary or discounted use of District facilities or recreational programs. Non-government agencies shall be an IRS 501(c)(3) non-profit corporation or similar organization. All entities shall otherwise comply with all applicable terms and conditions for use of the facility or participating in the program, including insurance, indemnity, damage deposits, and similar requirements.
2. Blackout Dates. IVGID prioritizes the use of IVGID facilities for resident or revenue-generating use. As such, IVGID staff shall, on an annual basis, identify dates in which complimentary or discounted use of District facilities are unavailable. Moreover, resident or revenue-generating use shall take priority over complimentary or discounted use.
3. Pricing and Promotional Programs. IVGID may provide other special pricing, discount, or promotional programs to the general public or to a category of the general public. Examples may include complimentary lift tickets to Diamond Peak for local students or a round of golf at the Mountain Golf Course. Categories of the general public shall not include IVGID employees, retirees, or similar group provided benefits under personnel or similar policies. Special pricing, discount, or promotional programs shall be identified, budgeted, and approved through the annual budget.





**POLICY AND PROCEDURE RESOLUTION NO. 141**

**RESOLUTION 1895**

**A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS**

- 4. Reporting to the Board of Trustees. On an annual basis, the General Manager or designee shall provide a report to the Board of Trustees listing any use of District facilities and recreational programs pursuant to this Resolution.
- 5. Fee Waivers or Contributions. The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs in its discretion. In addition, the Board of Trustees may authorize monetary contributions to Community Focused Non-Profits or other entities to the extent permitted by NRS 318 and other applicable law. This Resolution does not affect or invalidate any existing joint use or similar agreement with a Community Focused Non-Profit, which be deemed an additional use subject to this Section.
- 6. Deed Restricted Beaches. This Resolution shall not apply to the use of any deed-restricted beach owned by IVGID.
- 7. Prior Resolutions Superseded. This Resolution supersedes Resolution Nos. 1493 (Policy and Procedure Resolution No. 110), 1527 (Policy and Procedure Resolution No. 115), 1619 (Policy and Procedure Resolution No. 127) and 1701 (Policy and Procedure Resolution No. 132) (collectively, the "Prior Resolutions"). The Prior Resolutions are hereby repealed and of no further force or effect.

\* \* \* \* \*

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 27th day of July, 2022, by the following vote:

AYES, and in favor thereof,  
NOES,  
ABSENT,

\_\_\_\_\_  
Susan A. Herron  
District Clerk

RESOLUTION NO. 1493

Policy Statement

COMMUNITY RELATIONS EXPENDITURES  
Incline Village General Improvement District

WHEREAS, IVGID is from time to time called upon to financially participate in certain community programs and events; and

WHEREAS, it is not practical to schedule consideration of each such participation before the Board of Trustees; and

WHEREAS, it is necessary for the Board to establish policy guidelines and oversight procedures, if such participation is to be arranged by staff; and

WHEREAS, the goals of IVGID in establishing this policy statement are to ensure proper and frugal expenditure of public dollars, while recognizing IVGID's obligations within the Incline Village-Crystal Bay community.

NOW, THEREFORE BE IT RESOLVED by the Board of Trustees of the Incline Village General Improvement District that the procedure for IVGID cash participation in community programs and events shall be as follows:

1. Written request by sponsoring organization submitted to the General Manager.
2. Memorandum from General Manager to Board of Trustees, together with a copy of the written request, indicating staff's intended action on the request.
3. If no Trustee objects or requests further consideration of the matter within one week of issuance of the memorandum, staff's intended action shall become final.
4. If any Trustee objects or requests further consideration of the matter within one week, IVGID's participation in the event shall not occur until authorized by the Board of Trustees at a regular public meeting.

BE IT FURTHER RESOLVED that the following criteria shall be applied by staff in determining IVGID's participation in the program or event:

1. Must be related to a purpose authorized by NRS Chapter 318, and delegated to IVGID thereunder.

2. Must be sponsored by a local non-profit group.
3. Must be a one-time event, activity, or program, and not involve any ongoing financial commitment.
4. IVGID's participation must be unique, and not merely a contributor to a community fund-raising drive.
5. There must be no practical opportunities for IVGID participation through in-kind services, in lieu of cash.
6. Cash expenditure for any one event shall not exceed \$1,000 without action by the Board of Trustees, and in general should be kept under \$500.
7. Total expenditures for any fiscal year must be kept within the budget for such activities established by the Board of Trustees.

\* \* \* \* \*


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 30th day of May, 1985.

AYES, and in favor thereof, Trustees:

Pam Wight, Jane Maxfield, Greg McKay,  
Bobbie Gang, Bob Wolf

NOES, Trustees: None

ABSENT, Trustees: None

  
Secretary

Resolution No. 1527

USE OF BOARDROOM  
Incline Village General Improvement District

WHEREAS, it is desirable to have a policy governing use of the IVGID Boardroom; and

WHEREAS, the primary use of the Boardroom is for the conduct of IVGID business; and

WHEREAS, a secondary use of the Boardroom is for the conduct of other public meetings of interest to the local community;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT that the following policy regarding use of the IVGID Boardroom is hereby established:

1. Upon approval of the General Manager, non-IVGID public meetings may be scheduled for use of the Board Room, provided that they do not conflict with the conduct of IVGID business.
2. Upon approval of the General Manager, non-IVGID meetings which are not open to the general public may be scheduled for use of the Boardroom, provided that they shall not occur during IVGID office hours or at any other time which may conflict with IVGID business or public meetings, and provided that IVGID representatives are available to staff the building during the period of such use.
3. The local chapter of the Service Corps of Retired Executives (SCORE) shall be allowed to continue their present regular use of the Boardroom, as shall the Incline Village-Crystal Bay Advisory Board and the Incline Village-Crystal Bay Visitors and Convention Bureau.
4. Use of the Boardroom for regular meetings (semi-annually or more frequently) of any non-IVGID group, other than those identified in paragraph 3, shall require the prior approval of the Board of Trustees.

BE IT FURTHER RESOLVED that the following fees shall be charged for use of the IVGID Boardroom:

1. No fee shall be charged for an IVGID event, or any other public meeting.

- 2. Sponsors of meetings which are not open to the general public shall be charged a fee which covers the cost of staffing the building for the period of use, if any.

RESOLVED this 12th day of February, 1987.

\* \* \* \* \*

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 12th day of February, 1987, by the following vote:

AYES, and in favor thereof, Trustees: Bobbie Gang, John Lillie, Jane Maxfield, Greg McKay, Pam Wight

NOES, Trustees: None

ABSENT, Trustees: None

*Pamela Wight*  
Secretary

Resolution No. 1619

**COMPLIMENTARY RECREATION PRIVILEGES  
Incline Village General Improvement District**

**WHEREAS**, IVGID operates golf, ski, tennis, beach, and other recreational facilities; and

**WHEREAS**, it is customary for the operator of such facilities to occasionally provide complimentary use of the facilities by certain persons; and

**WHEREAS**, prudent use of complimentary privileges can assist the promotion of the facilities, which promotion is vital to minimizing taxpayer subsidies; and

**WHEREAS**, donation of complimentary privileges has proven to be an effective means to assist local community groups and worthwhile causes; and

**WHEREAS**, it is important that Complimentary privileges be granted on a controlled and equitable basis; and

**WHEREAS**, it is thus necessary and prudent to establish guidelines about complimentary privileges.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**, that the policy statement attached hereto is hereby adopted, and

**BE IT FURTHER RESOLVED** that it shall take effect on the First Day of November, 1991.

**RESOLVED** this 11th day of July, 1991.

\* \* \* \* \*

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 11th day of July, 1991, by the following vote:

AYES, and in favor thereof, Trustees: John Bevel,  
Bennie Ferrari, Joe Marson, Cliff McGough, Bob Wolf

NOES, Trustees: None

ABSENT, Trustees: None

  
Secretary

## Policy statement

### COMPLIMENTARY RECREATION PRIVILEGES Incline Village General Improvement District

**Purpose.** The purpose of this policy statement is to establish guidelines for providing access to IVGID recreation facilities and programs to certain persons without the customary charges that would apply to such access.

**Policy.** All persons which use an IVGID recreational facility or program for which a fee is charged shall pay that fee, unless exempted under this policy or other written policies.

**Authority.** The General Manager and department head in charge of each recreational facility or program shall have the authority to waive facility or program charges to a specific person or group of people, to the extent and only to the extent provided herein. The department head may delegate authority to waive fees to no more than two subordinates.

**General Guidelines.** Persons exercising authority to waive fees under this policy statement are encouraged to use prudent discretion. The fact that a particular situation may qualify for a waiver does not mean that a waiver must be given. This policy is intended to provide the outer boundaries for waiving fees, and persons acting under it may establish more restrictive guidelines or interpretations if circumstances warrant it or if they consider it wise to do **so**.

All waivers must be based upon a justifiable business reason as provided in this policy statement. Waivers are to be used sparingly, when necessary to further IVGID goals and to support community programs. Waivers are a form of expenditure of public resources and should be subjected to the same scrutiny as any other public expenditure. Except as permitted under written IVGID or departmental personnel policies, a personal or familial relationship is not sufficient grounds to waive a fee. In borderline cases, the following rule applies: "when in doubt, don't."

**Specific Guidelines.** The following circumstances may be a justifiable business reason for waiving a fee:

1. **Fund Raiser.** Contribution of a recreational privilege or privileges to a fund-raising program or event sponsored by a local non-profit organization. This may also include contributing the use of a facility, other than a rental facility, for a fund-raising event.

July 11, 1991



2. **Professional Courtesy.** Use of a facility or program by an employee or owner of another, similar recreational facility, or by a competitive athlete, under a mutual understanding or agreement or when it is general industry practice to waive fees for such persons. "General industry practice" is defined as at least half of similar facilities would also waive the fee under the same circumstances.
3. **Trade-Out.** Exchange of recreational privileges for goods or services acquired by IVGID of equal or superior value. Such goods or services must be ones which IVGID would have purchased with cash, in the absence of the trade arrangement. All trade agreements must be in writing and executed by both parties.
4. **Promotion.** Use of free recreational privileges to promote paid use of recreational facilities and programs by others. Examples of promotional use include familiarization tours, publicity events, and privileges provided to obtain media exposure. Promotional use may include provision of recreation privileges to media personnel or persons in a position to refer paid business to the recreational facility.
5. **Dignitary.** Occasional use of recreational facilities or programs by officials of other public agencies, representatives of entities with which IVGID conducts business, or in relation to a public ceremony or event.

**Records.** All waivers of fees under this policy shall be in writing and shall be approved by a person having the authority to do so. Each waiver shall identify one of the qualifying categories listed in this policy and shall identify the number and dollar value of the privileges granted.

**Interdepartmental use.** This policy does not prohibit use of recreational privileges on an interdepartmental basis, provided that the use otherwise meets the terms of this policy. An example of interdepartmental use involves a trade-out under which ski privileges are traded in exchange for goods and services benefiting the utility department.

**Pricing and Promotional Programs.** This policy does not apply to pricing or promotional programs, that are not specific to a single person or small group of persons and are generally available to the public or categories of the public. These programs might include various forms of discounts, two-for-one offers, free admission on a special day, or other programs. Where such programs are offered, they are not considered a waiver of fees under this policy.

**Refunds.** This policy does not apply to the refunding of fees when recreation privileges were paid for but not received, not fully received, or not delivered in an acceptable manner. Where such refunds are provided, they are not considered a waiver of fees under this policy.

**Other Policies.** This policy does not modify or restrict the terms of other policies that may affect recreation privileges, including those pertaining to personnel, facility use, and other matters. This policy does not restrict the prerogative of the Board of Trustees to take action to provide recreational privileges beyond the scope of this policy, such as the granting of lifetime "gold card" privileges.



## **Policy and Procedure Resolution No. 132 Resolution No. 1701**

### **USE OF IVGID FACILITIES BY QUALIFIED LOCAL NON-PROFIT, VOLUNTEER ORGANIZATION, NATIONAL ORGANIZATION WITH A LOCAL CHAPTER, OR ACTIVITY BASED IN OR BENEFITTING INCLINE VILLAGE/CRYSTAL BAY, NORTH TAHOE REGION, GOVERNMENT AGENCY, OR A LOCAL SCHOOL, THAT ADMINISTERS AND CONDUCTS THE ACTIVITY THEMSELVES**

**WHEREAS**, the Incline Village General Improvement District (IVGID) receives requests for activities at its facilities by local non-profit, volunteer organization, national organization with a local chapter, or activity based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves; and

**WHEREAS**, it is necessary to establish policies governing the activities that may take place at IVGID's facilities, to guide staff in administering a consistent policy throughout IVGID;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Incline Village General Improvement District that activities that fit within the following criteria will be allowed, upon approval by the appropriate level of management up to and including the Board of Trustees.

#### **POLICY AND PROCEDURE STEP 1** **APPLICABLE TO ALL ACTIVITIES**

1. The sponsor must be a qualified local non-profit, volunteer organization, national organization with a local chapter, or activity (as outlined later in this document) based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves.
2. Request will be considered on a first-come, first-served basis and use of District facilities will be evaluated on a venue by venue basis balancing capacity and the resident's needs as the key criteria. All requests will be made to the applicable District Venue Manager.
3. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business.
4. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up and through the day of the event. This person must be someone who is in attendance at all times the day of the event.
5. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.



## Policy and Procedure Resolution No. 132 Resolution No. 1701

6. When applicable, the sponsor must provide insurance, list IVGID as an additional insured (when applicable) and any other paperwork required by the District Risk Manager.
7. The sponsor of the activity will agree to indemnify and hold the District harmless from any claims arising out of the activity.
8. The profits derived from the activity must materially benefit the community of Incline Village/Crystal Bay, and be used within the North Tahoe Basin for the length of their useful life.
9. A signed contract and applicable paperwork are to be executed not less than thirty (30) days prior to the event. If the event is cancelled within 30 days of the event, the deposit may be forfeited.
10. Qualified, non-profit, volunteer organization or activity requests are to be ranked and evaluated in accordance with the Internal Revenue Service (IRS) Code as follows:
  - a. IRS Code 501(c) (3), tax-exempt organizations. The organization description must fit one of the following: Charitable, religious, educational, scientific, literary, and testing for Public Safety, foster national or international amateur sports, or prevention of cruelty to children or animals.
  - b. Other tax-exempt IRS Code 501 (c) organizations, such as Civic Leagues, Social Welfare Organizations, Labor, Agricultural, and Horticultural organization, Business Leagues, Veterans' Organization, and Chamber of Commerce.
11. In all cases, an IRS letter of determination is to be provided to the District (or on file with the District) as documentation of status. The letter of determination shall be provided at the time of request.
12. All events, as a minimum, will be charged a \$50 Administrative charge which is to cover the required paperwork, etc.
13. The attached application is required for each event and is herewith incorporated and made effective as of July 1, 2013.
14. During the budget cycle, the Board of Trustees approves the District's Key Rates which include the rack rate for each District venue. This is the guiding document for each District Venue Manager to make their discounting decision, using yield management, for each event/venue.
15. Within sixty (60) days of the conclusion of the activity, the sponsoring organization must submit a financial statement to the District Venue Manager, giving details of income and expenses for the activity and expected contributions to the beneficiary(ies). If sponsor



## **Policy and Procedure Resolution No. 132 Resolution No. 1701**

does not provide an activity financial statement within the stated timeframes, they will not be allowed to hold another activity at District facilities for one year.

16. A report, for Fiscal Year 2013/2014, shall be provided to the Board of Trustees no later than September 30, 2014.

### POLICY AND PROCEDURE STEP 2 APPLICABLE SPECIFIC REQUIREMENT FOR EACH OF THE DISTRICT VENUES

#### GOLF VENUES

1. The sponsor must apply in advance, in writing, to the District Venue Manager. The following is to be included in the request:
  - a. Details of the activity (including, but not limited to, proposed date of activity, proposed venue, etc.)
  - b. Projected finances and how funds are to be distributed
  - c. Beneficiary of the event (who is it and where do they reside)
  - d. Geographical area served
  - e. IRS Letter of Determination
2. Availability of Golf Courses
  - a. Golf activities: It is strongly recommended that charity tournaments be held prior to June 15 and after September 15 on the Championship Course.
  - b. Golf activities: It is strongly recommended that charity tournaments be held prior to July 1 and after September 15 on the Mountain Course.
  - c. Should a charity tournament desire a date before or after those listed in a. or b. above, it is the representative's responsibility to discuss their desire with the District Venue Manager who will make the determination.
3. Charges To Use Each Golf Course
  - a. Golf activities will be charged on the Championship Golf Course as determined during the annual budget process.
  - b. The Mountain Golf Course will be offered as determined during the annual budget process.
4. Event organizers shall be encouraged to plan golf activities on Mondays through Thursdays in the afternoon.



## Policy and Procedure Resolution No. 132 Resolution No. 1701

5. If the activity is cancelled ninety (90) days prior to the scheduled activity, the group will forfeit their deposit fee.

### CHATEAU AND ASPEN GROVE VENUES

The following shall apply in addition to Policy and Procedure Step 1. listed above. The full rack rate prices in place is the basis for the non-profit discounting as outlined below for high season and low season (Blackout dates apply to high season dates). The Chateau and Aspen Grove Facilities, discounts to non profits will be set each year during the budget process.

At the discretion of the Chateau and Aspen Grove sales team, with the approval of the Sales Manager and/or the Director of Finance, Accounting and Risk Management greater discounting or a further advanced reservation can occur if the following conditions exist:

- (a) The date being requested is unsold; **and**
- (b) the likelihood of selling the date is quickly diminishing; **and**
- (c) the activity will engage in other District ancillary revenue producing areas such as catering and golf outings during the activity.

High and Low season and Midweek dates are defined as follows:

High Season dates are May through October and December

- Mid-week (Monday through Thursday) may be reserved up to 3 months prior to the requested date
- Friday and Sunday may be reserved up to 2 months prior to the requested date

Low Season dates January through April and November

- Mid-week (Monday through Thursday) may be reserved up to 6 months prior to the requested date
- Friday, Sunday and Holidays may be reserved up to 2 months prior to the requested date

Blackout Dates are High Season dates Friday through Sunday that are charged at the full rack rate. Discounting may be available at the discretion of the District General Manager

Saturdays and Holidays may be made available at the discretion of the District General Manager.

### DIAMOND PEAK SKI RESORT (EXCLUDING SNOWFLAKE LODGE)

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Diamond Peak Ski Resort for activities will be at the discretion of the Venue Manager. The time of the year, capacity and the availability of Diamond Peak resort and its facilities will be factors for consideration for discounting.



**Policy and Procedure Resolution No. 132  
Resolution No. 1701**

Snowflake Lodge, whose use is already limited by a Tahoe Regional Planning Agency use permit, is excluded from this resolution.

**PARKS AND RECREATION VENUES (EXCLUDING BEACHES)**

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Parks, Recreation Center, and Tennis Courts for activities will be at the discretion of the Venue Manager. The time of the year, capacity and availability of recreational facilities will be factors for consideration for discounting.


**ALL BEACHES**

All of the beaches within the Incline Village General Improvement District have restricted access and are available for the exclusive use of the Incline Village property owners. On a case by case basis, uses of the beaches by a qualified, non-profit, volunteer organization or activity based in Incline Village will be directed, for possible consideration, to the District Venue Manager.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of Policy and Procedure Resolution No. 132, Resolution No. 1701, as amended at a regular meeting of the Board of Trustees of the Incline Village General Improvement District on the 10th day of July, 2013, by the following vote:

AYES, and in favor thereof, Trustees: Trustees Joe Wolfe, Bill Devine, Bruce Simonian, Jim Smith and Jim Hammerel  
NOES, Trustees: None  
ABSENT, Trustees: None

  
\_\_\_\_\_  
Jim Smith, Secretary

**POLICY AND PROCEDURE RESOLUTION NO. 132, RESOLUTION NO. 1701**  
As amended April 12, 2000  
As amended April 30, 2003  
As amended May 15, 2003  
As amended February 25, 2004  
As amended October 11, 2006  
As amended June 27, 2007  
As amended July 10, 2013





POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
**APPLICATION**

Organization Name:

Contact Name:

Address (Mailing):

City, State & Zip Code:

E-Mail Address:

Telephone Number:

EIN#/Taxpayer ID#:

Venue/Location:

Date(s) of Event:

Time Range:

Qualify as a 501(c)3  Yes  No

OR

Qualify as a Non-Profit  Yes  No

OR

Volunteer Organization  Yes  No



If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Service Objective and Beneficiaries:

Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No

Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No

Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No

Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested:

*(Based on Board approved Key Rates)*

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event:

*(\$50 minimum) (Coded to 4293)*

Venue Manager Signature and Date: \_\_\_\_\_

Administrative Concurrence: \_\_\_\_\_

*(General Manager or designee, Signature & Date)*

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager

**Budgeting and Fiscal Management  
Community Services and Beach  
Pricing for Products and Services  
Practice 6.2.0**

**RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies**

**PRACTICE.** It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

**1.0 Scope**

This Practice shall be used to ensure consistent application of pricing policy across the District's Community Services and Beach venues in order to meet venue-specific revenue and cost-recovery targets established through the annual budget process.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation or Beach Facility Fees are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions, and for the determination of pricing new programs.

**2.0 Definitions** – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.

**Budgeting and Fiscal Management  
Community Services and Beach  
Pricing for Products and Services  
Practice 6.2.0**

- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations.
- Capital Costs for programs and services provided through the District's Community Services and Beach Enterprise Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget.

**3.0 Community Services Pricing**

The District operates recreational facilities, venues, services and programs. To support the Community Services facilities, venues, services, and programs, the District establishes, through the annual budget process, a Recreation Facility Fee assessed on parcels and/or dwelling units within the District.

Pricing for IVGID Picture Pass holders and others is defined as follows:

**3.1 Others (Non IVGID Picture Pass holders):**

3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.

3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.

3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

**Budgeting and Fiscal Management  
Community Services and Beach  
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Practice 6.2.0**

utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the IVGID Picture Pass-holder rate).

3.2 Guests:

3.2.1 Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to venues, or program.

3.2.2 Where Guest Rates are established, the Guest must be accompanied by an IVGID Picture-Pass holder.

3.3 IVGID Picture Pass holders:

3.3.1 Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee assessed.

Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of programs and services. In some cases, rates charged may exceed Operating Costs (to the extent that the Facility Fee approved through the budget process is insufficient to cover the cost of annual Capital Costs and Debt Costs).

3.4 Discounts

3.4.1 Group Rates – Access to and/or rental of venues for qualifying groups can be provided at a discount, provided that the discounted pricing is set so as to cover the Direct Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Resolution 1701) may be provided at a discount at no less than

**Budgeting and Fiscal Management  
Community Services and Beach  
Pricing for Products and Services  
Practice 6.2.0**

the Direct Costs of providing venue access/rental, program or service.

- 3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.
- 3.4.4 A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.

**3.5 Venue-Specific Pricing**

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services, provided the venue is able to achieve overall financial results consistent with the net income targets established through the annual budget process. Such modifications may include, but are not limited to:

**3.5.1 Golf Course Fees**

- 3.5.1.1 Fees charged to IVGID Picture-pass holders their guests and others may vary based on season, day of the week, time-of-day, and partial (9-hole) use of the golf courses.
- 3.5.1.2 Play-Passes offered to IVGID Picture Pass holders may be priced at a discount from daily fees.
- 3.5.1.3 Management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets.

**3.5.2 Chateau & Aspen Grove Rentals / Special Events**

- 3.5.2.1 Fees set for Facility rentals and Special Events will be based on cost-recovery targets for the Facilities

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Enterprise Fund established through the budget process.

- 3.5.2.2 Rental fees for use of facilities by non-IVGID Picture Pass holders will take into account the historical utilization rates and incorporate a mark-up required to achieve overall cost-recovery targets.
- 3.5.2.3 Rentals provided to IVGID Picture-Pass holders will incorporate discounts, as appropriate.
- 3.5.2.4 Fees charged for catered (Food and Beverage service) events will be set to cover the Full-Cost of staff, operations and food and beverage, plus mark-up based on market conditions.
- 3.5.2.5 Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

3.5.3 Ski

- 3.5.3.1 Rates charged to non-IVGID Picture Pass holders for daily tickets and season passes will be set so as to remain competitive within the market.
- 3.5.3.2 Rates charged to non-IVGID Picture Pass holders for daily tickets shall be no less than the Full-Cost of access to the ski venue.
- 3.5.3.3 Rates charged to IVGID Picture Pass holders for daily tickets and season passes shall be set at a discount – to the extent that revenues from tickets and passes are sufficient to meet overall net revenue targets for the season.
- 3.5.3.4 Rates charged may vary based on peak periods, day of the week, and full-day versus half-day passes.
- 3.5.3.5 The Ski Rental Shop and Ski Lessons operate as Profit-Centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

3.5.4 Parks, Recreation, and Tennis Center

- 3.5.4.1 The District's Parks, Recreation Center, Tennis Center and recreation programming are community amenities open to residents, guests and visitors.

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Program pricing is based on industry-standard “Cost-Recovery Pyramid” which provides for increasing levels of cost-recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

- 3.5.4.2 Programs and memberships are provided to IVGID Picture-Pass holders at a discount.
- 3.5.4.3 Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).
- 3.5.4.4 Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

**4.0 Beach Pricing**

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District establishes, through the annual budget process, a Beach Facility Fee assessed on eligible parcels and/or dwelling units within the District.

- 4.1.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 4.1.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on parcels and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 4.1.3 The daily Guest beach access fee is to be set annually in relation to Operating Costs (per beach visit) as established through the annual budget process.
- 4.1.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

**5.0 Administration of Community Services and Beach Pricing Policy**

- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

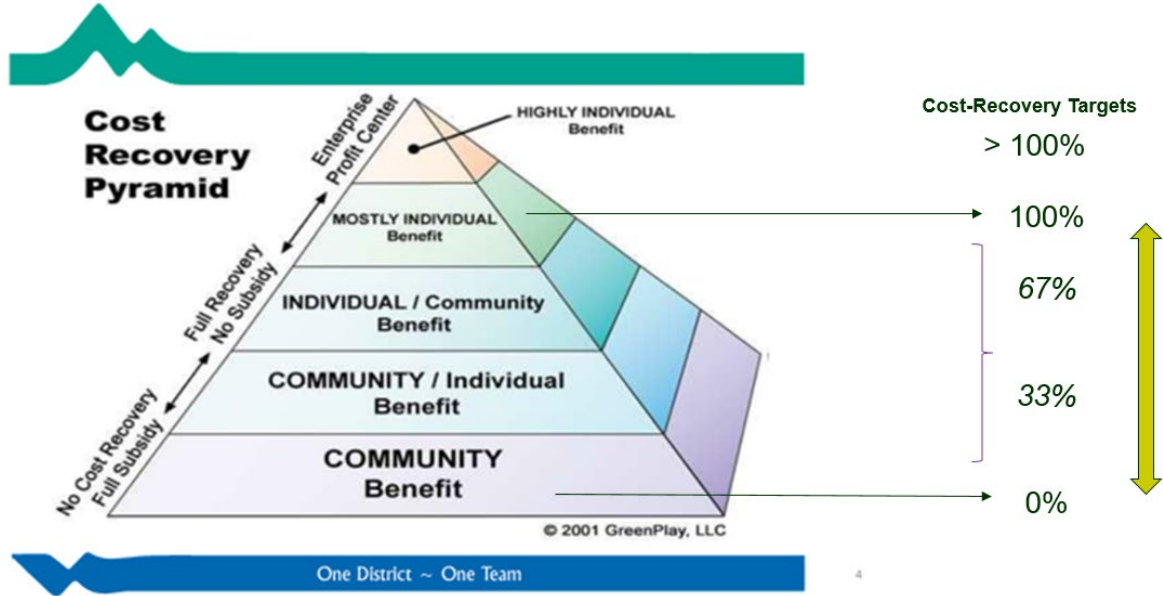
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- 5.2 The Board of Trustees will approve, through the budget process or when appropriate during the fiscal year Key Rates to include:
  - 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
  - 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
  - 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
  - 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.
- 5.3 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4 The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.



# Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Services Practice 6.2.0

## Appendix A Cost-Recovery Pyramid Recreation and Community Programs



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Approval of the District's Form 4410LGF - Indebtedness Report, as of June 30, 2022, for filing with the Nevada Department of Taxation, the Washoe County Clerk, and Washoe County Debt Management Commission.

Approval of the District's Form 4411LGF - Five-Year Capital Improvement Plan, to include the IVGID-prepared Five Year Capital Plan Summary for fiscal years 2022-23 through 2027-28, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau.

**DATE:** July 27, 2022

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### **I. RECOMMENDATIONS**

That the Board of Trustees make a motion to:

Approves the District's Form 4410LGF Indebtedness Report, as of June 30, 2022, and direct Staff to file the documents with the State of Nevada Department of Taxation, Washoe County Clerk and Washoe County Debt Management Commission by August 1, 2022.

That the Board of Trustees make a motion to:

Approves the District's Form 4411LGF Five Year Capital Improvement Plan, as of July 1, 2022, the related IVGID-prepared Five Year Capital Plan Summary for the fiscal years starting July 1, 2022 for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau by August 1, 2022.

### **II. DISTRICT STRATEGIC PLAN**

This action supports Long Range Principle #2, Finance; *"The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial polices for operating budgets, fund balances, capital improvement and debt management."*

- *Comply with State and Federal regulations.*
- *Develop and maintain a long term plan to sustain financial resources.*

### **III. BACKGROUND**

#### Overview

This is an annual filing pursuant to the requirements of NRS 350.013. The required reports and related forms (4410LGF and 4411LGF) are due to the State Department of Taxation on or before August 1<sup>st</sup> of each year. The filing is also made with the Washoe County Clerk to allow any disclosures to be shared with the Washoe County Debt Commission. The Legislative Counsel Bureau receives information related to capital budgeting and multi-year plans (Form 4411LGF). The Nevada Department of Taxation, Division of Local Government Finance, has formalized the form sets and included individual filing instructions for each form. As such, separate Board motions are requested for each form submission.

#### Form 4410LGF - Indebtedness Report

The Nevada Department of Taxation, Local Government Finance, has prescribed annual filing of Form 4410LGF, the Indebtedness Report. The Indebtedness Report provides the District's response to specific sections of the Nevada Revised Statutes (NRS) 350.013 related to municipal obligations and required filings with respective County Debt Management Commissions.

The report also requires inclusion of a statement of the District's Debt Management Policy to the extent that the policy has been updated, or if any additional new debt was incurred during the reporting fiscal year. The debt management policy referenced in the Form 4410LGF Indebtedness Report was last updated to reflect the Board Policy and Practice changes approved May 18, 2016. No policy changes have been made since that date.

As of the fiscal year ending June 31, 2022, the District has outstanding debt totaling \$3,441,661 including \$2,883,442 of general obligation bond debt, \$499,950 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$58,269 outstanding debt on a medium-term capital equipment lease. The \$2.88 million in general obligation bond debt is comprised of \$391,000 of general obligation recreation revenue debt outstanding, and \$2.49 million in utility general obligation revenue debt. No new debt was incurred during the fiscal year ending June 30, 2022.

The District presently has a statutory debt limit of \$954,316,325 based on the final 2021-22 Redbook Assessed Valuation of \$1,902,632,649. Of this statutory debt limit, the District's overall debt as of June 30, 2021 results in \$950,874,664 (99.6%) of remaining statutory debt limit.

Notwithstanding this statutory debt limit, the District has established its own internal debt limit through Board Policy 14.1.0 (Debt Management and Limits) and related Board Practice 14.2.1 (Debt Issuance Limitations). The District’s internal limitation is generally based on maintaining a debt coverage ratio over the term of an issue that reflects affordability relative to District’s net operating revenues.

The internal limit set through Board Practice 14.2.1 establishes minimum debt service coverage ratio of 1.75 x coverage for “utility” (water and sewer) related debt service, and 1.5 x coverage for “non-utility” debt service. The Practice further states that while it is acceptable for this standard to be met, on average, over the life of the debt issue, the coverage ration should not fall below 1.0 in any one year.

For fiscal year 2021-22 the Final Budget (per Form 4404LGF) provides for the following debt coverage ratios, as computed pursuant to Board Practice 14.2.1:

	<u>FY2022/23 Budget</u>	<u>Policy Level</u>	<u>Minimum Level</u>
Community Services Fund	6.95	1.50	1.0
Beach Fund	163.50	1.50	1.0
Utility Fund	5.74	1.75	1.0

All of the District’s major funds currently maintain debt coverage ratios well in excess of the internal debt ratios established by Board policy

Form 4411LGF – Five-Year Capital Plan

A companion filing to the Form4410LGF Indebtedness Report is the required reporting related to the District’s Five-Year Capital Improvement Plan as of July 1, 2022.

The Five-Year Capital Plan is formally updated through the annual budget process. The resulting update capital plan for Year 1 is, in turn, incorporated into the Board’s actions approving the annual Final fiscal year budget, effective July 1<sup>st</sup>.

For FY2022-23, the initial update to the Five-Year Capital Plan was presented to the Board at a Budget Workshop held on March 1<sup>st</sup>. This workshop reviewed existing Board Policies related to the development of the District’s Multi-Year Capital Plan, Board Priority Projects, and a review of the financing plan supporting the District’s capital investments through FY2026-27.

Following the Board’s capital planning workshop, updates to the multi-year capital plan were discussed at the Board meeting of March 30<sup>th</sup>, as part of the presentation of the Tentative Budget on April 13<sup>th</sup>, and again as a component of the Board agenda item constituting formal actions approving the FY2022-23 Final Budget on May 26<sup>th</sup>.

As discussed throughout the budget development process, the Five-Year Capital Plan includes one or more projects that may be financed through future debt obligations. These include the Export Effluent Pipeline Project, various Diamond Peak improvements (Snowflake Lodge, Ski Way, etc.) and priority Beach improvement projects (Incline Beach House, Access/Egress Improvements, etc.).

Significantly, approval of the capital plan documents to be filed with Forms 4410LGF and 4411 LGF does not commit the District, nor does it represent Board authorization for projects beyond those included and funded as part of the FY2022-23 approved budget, as adopted by the Board of Trustees on May 26, 2022.

*Updates to the District's Five-Year Capital Plan:*

The proposed Five-Year Capital Plan presented via this agenda item reflects two significant revisions to the plan presented to the Board with the FY2022/23 Final Budget on May 26, 2022, as follows:

Effluent Pond Lining / Storage Facility - The project cost estimate has been increased from \$4.55 million to \$6.80 million consistent with staff recommendation related to project alternatives presented to the Board of Trustees at their meeting of June 8<sup>th</sup>. Specifically, additional funding of \$2.25 million has been included in FY2023/24 for this project. (*Staff is continuing to pursue federal funding support through the Army Corps of Engineers for up to 75% of project costs*).

Incline Beach House Project – The updated multi-year capital plan includes \$3.25 million to redesign/renovate the Incline Beach House. Planning funds are included in the current year (FY2021-22 budget) and are expected to be carried over to FY2022-23. The multi-year plan contemplated design funding (\$250,000) in FY2023/24 and construction funding (\$3.0 million) in FY2024-25. Given the priority of this project and based on an assessment of staff capacity available to advance this project, the \$3.0 million in construction funding is proposed to be moved up to FY2023/24.

**VI. FINANCIAL IMPACT AND BUDGET**

This memorandum discusses required filings related to the District's debt obligations as of June 30, 2022 and the District's Five-Year Capital Plan as of July 1, 2022. As the information provided in these documents is consistent with FY2022-23 adopted budget, there is no direct fiscal or budget implication related to the Board action requested with this item. The reports include additional disclosures related to planned debt for the next five years as well as individual bond/debt amortization schedules, as required by the form set.

The Executive Summary of the Indebtedness Report is to serve notice if any bond issues are contemplated for the immediate succeeding fiscal year. The District has identified possible debt financing as potential sources for projects occurring after

June 30, 2023, and has made this distinction in the Executive Summary that no bond issues are currently contemplated for the fiscal year ending June 30, 2023.

The Indebtedness Report for the Nevada Department of Taxation, Local Government Finance, prescribes required disclosure of the Five Year Capital Improvement Plan on Form 4411LGF is supported by the IVGID-prepared Capital Project Summary reviewed with the Board of Trustees leading up to the approval of the Final Budget on May 26, 2022. The report approved for the purposes of filing the Form 4411LGF relates to the entire project list for five years beginning with 2022-23. The amounts included for 2022-2023 are consistent with the information reported on Form 4404LGF adopted by the Board of Trustees on May 26, 2022.

Form 4411LGF as of July 1, 2022, includes the District's Five Year Capital Plan totaling \$119,206,085 plus an additional \$115,000 in FY2021-22 Carryforwards approved with the FY2022/23 Final Budget, as follows:

FY2022/23 UPDATE						
CAPITAL IMPROVEMENT PLAN PROJECT SUMMARY	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$ 518,000	\$ 195,000	\$ 350,000	\$ 105,000	\$ 157,500	\$ 1,325,500
Utility Fund						
Shared	143,700	398,000	428,000	770,700	980,320	2,720,720
Water	1,695,000	1,026,000	995,000	2,270,000	970,000	6,956,000
Sewer	13,750,000	13,165,000	10,790,000	12,073,000	745,000	50,523,000
Sub-Total Utility Fund	\$ 15,588,700	\$ 14,589,000	\$ 12,213,000	\$ 15,113,700	\$ 2,695,320	\$ 60,199,720
Community Services Fund						
Golf - Championship	334,700	449,900	929,300	554,880	575,270	2,844,050
Golf - Mountain	1,138,000	723,200	322,500	-	-	2,183,700
Facilities	10,000	12,000	75,000	80,875	81,620	259,495
Ski	823,000	2,268,900	5,333,500	5,541,100	668,800	14,635,300
Recreation	25,606,000	70,000	1,007,200	139,820	273,000	27,096,020
CS Admin	-	64,000	-	-	-	64,000
Parks	130,000	1,683,500	499,000	210,000	362,100	2,884,600
Tennis	-	23,000	10,000	-	36,000	69,000
Sub-Total Community Services Fund	\$ 28,041,700	\$ 5,294,500	\$ 8,176,500	\$ 6,526,675	\$ 1,996,790	\$ 50,036,165
Beaches	485,000	5,272,500	529,000	1,185,000	35,000	7,506,500
Internal Services						
Fleet	-	12,000	42,000	18,000	-	72,000
Buildings	-	-	21,200	45,000	-	66,200
Sub-Total Internal Services Fund	\$ -	\$ 12,000	\$ 63,200	\$ 63,000	\$ -	\$ 138,200
<b>TOTAL CAPITAL IMPROVEMENT PLAN PROJECTS</b>	<b>\$ 44,633,400</b>	<b>\$ 25,363,000</b>	<b>\$ 21,331,700</b>	<b>\$ 22,993,375</b>	<b>\$ 4,884,610</b>	<b>\$ 119,206,085</b>

(Note: Approval of the Form 4411LGF is not authorization for any projects beyond June 30, 2021).

## V. ALTERNATIVES

The Board of Trustees can modify either Form 4410LGF or Form 4411LGF and the related Indebtedness Report; however, the District's filing of these forms must occur with the State of Nevada and the Washoe County Clerk by August 1<sup>st</sup>.

## **VII. COMMENTS**

It should be noted the Five Year Capital Improvement Plan is only a plan, and as such no action or authority to act, especially beyond June 30, 2022, is implied with approval of Form 4410LGF, Form 4411LGF or companion summaries and schedules.

Staff also anticipates a review of the District's Debt Policy and Practices over the course of the current fiscal year in conjunction with ongoing review and implementation of the District's Five-Year Capital Plan, and specifically, consideration of possible debt financing to support priority capital projects

## **VIII. BUSINESS IMPACT**

This item is not a "rule" within the meaning of NRS, Chapter 237, and does not require a Business Impact Statement.

### Attachments:

- IVGID Indebtedness Report for the Fiscal Year June 30, 2022
- Form 4410LGF (pages 1 through 5 with Appendix 1 through 6 after page 4)
- Form 4411LGF (2 pages)
- IVGID Five-Year Capital Improvement Plan Summary – As of 7/1/22
- FY2022-23 Capital Improvement Projects Budget (with Carryforwards) (3pages)
- Reconciliation of Five-Year Capital Plan and Carryforward Funding to State of Nevada Form 4411LGF as of July 1, 2021 (1 page)

*Provided for reference only* – will not be included in the report submitted to any of the agencies listed

- Board Policy 14.1.0 – Debt Management
- Board Practice 14.2.0 – Debt Service Payment Settlement
- Board Practice 14.2.1 – Debt Issuance Limitation

**Incline Village General  
Improvement District,  
Incline Village, Nevada**

**Indebtedness Report  
For the Fiscal Year June 30, 2022**

*Approved by the Board of Trustees  
July 27, 2022*

*Filed with State of Nevada Department of Taxation,  
Washoe County Clerk & Debt Management Commission  
July \_\_, 2022*





**EXECUTIVE SUMMARY**

This Indebtedness Report has been prepared to fulfill the requirements of NRS 350.013 for the year ended June 30, 2022. The Incline Village General Improvement District (the District) is generally limited in the bonds it can issue by its statutory debt limit and the amount of revenue available to pay debt service on bonds. This report presents the outstanding and proposed debt of the District, its ability to afford such debt, and other items relating to the issuance of the debt by the District.

As of the fiscal year ending June 30, 2022, the District has outstanding debt totaling \$3,441,661 including \$2,883,442 of general obligation bond debt, \$499,950 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$58,269 outstanding debt on a medium-term capital equipment lease. The \$2.88 million in general obligation bond debt is comprised of \$391,000 of general obligation recreation revenue debt outstanding, and \$2,492,442 in utility general obligation revenue debt.

The District presently has a statutory debt limit of \$954,316,325, based on the final 2021-22 Redbook Assessed Valuation of \$1,902,632,649. Of this statutory debt limit, the District's overall debt as of June 30, 2022 results in \$950,874,664 (99.6%) of remaining statutory debt limit.

Notwithstanding this statutory debt limit, the District has established its own internal debt limit through Board Policy 14.1.0 (Debt Management and Limits) and related Board Practice 14.2.1 (Debt Issuance Limitations). The District's internal limitation is generally based on maintaining a debt coverage ratio *over the term of an issue* that reflects affordability relative to District's net operating revenues.

The internal limit set through Board Practice 14.2.1 establishes minimum debt service coverage ratio of 1.75-times coverage for "utility" (water and sewer) related debt service, and 1.5-times coverage for "non-utility" debt service. The Practice further states that while it is acceptable for this standard to be met, on average, over the life of the debt issue, the coverage ration should not fall below 1.0 in any one year.

For fiscal year 2022/23 the Final Budget (per Form 4404LGF) provides for the following debt coverage ratios, as computed pursuant to Board Practice 14.2.1:

	<u>FY2022/23 Budget</u>	<u>Policy Level</u>	<u>Minimum Level</u>
Community Services Fund	6.95	1.50	1.0
Beach Fund	163.50	1.50	1.0
Utility Fund	5.74	1.75	1.0

All of the District's major funds currently maintain debt coverage ratios well in excess of the internal debt ratios established by Board policy.

**EXECUTIVE SUMMARY**

In addition to limitations imposed by the Policy’s debt coverage requirements, this practice highlights that:

*“The effective limitation on the total of bonds outstanding at a given point of time is expected to be a function of the feasibility in the marketplace for a proposed issue, combined with the District existing Bond Rating, the financial projections of the District and the ability to sell bonds within the projected parameters.”*

**The budget for the fiscal year ending June 30, 2023, adopted on May 26, 2022, does not contemplate the issuance of any bonds in that fiscal year.**

Form 4411LGF as of July 1, 2022, includes the District’s updated Five Year Capital Plan (\$119,206,085) as well as 2021-22 Carry-forward appropriations (\$115,000) for a combined total of \$119,321,085.

While securing additional debt financing is contemplated in future years of the District’s Five-Year Capital Plan, neither those projects nor any related bond is budgeted or authorized to be issued for the fiscal year ending June 30, 2023. Specifically, the District Multi-year Capital Plan assumes debt financing related to:

Fund	Project	Fiscal Year	Amount (est.)	Type of Debt
<i>Utility Fund</i>				
	Export Pipeline Project	FY2023/24	\$36,000,000	Revenue Bonds SRF Loan
<i>Community Services / Beach Funds</i>				
	Diamond Peak Projects	FY2023/24	TBD	General Obligation
	Incline Beach House Project	FY2023/24	\$1,500,000	General Obligation

Further consideration and action by the Board of Trustees is required before any bond, or other debt, will be authorized or issued.

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     Capital Improvement Projects Carry Over Schedule ..... Attached

    Reconciliation of Five-Year CIP, Carry Over Schedule, and  
     Form 4411LGF ..... Attached

IVGID Indebtedness Report - Overview

Nevada Revised Statutes (NRS) require certain content as a part of the District's Indebtedness Report on Debt Management. These include:

**Affordability of Existing, Authorized and Proposed General Obligation Debt**

- *NRS 350.013 1.(c)(1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;*
- *NRS 350.013 1.(c)(6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt.*

**General Obligation Debt Limit Statutory Reference**

- *NRS 350.013 1.(c)(2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit.*

**General Obligation Debt Comparisons**

- *NRS 350.013 1.(c)(3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this state.*
- *NRS 350.013 1.(c)(4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all property within the boundaries of the municipality.*

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Affording the District's Existing General Obligation Bond Indebtedness

The use of proceeds from the District's bonded indebtedness has been for recreation and utility service infrastructure. Prior to adopting plans to acquire this infrastructure the District studied and developed a plan for identified revenue sources to be used for the repayment of the bond principal and interest. Examples of these sources include an element of water and sewer user fees that are specifically stated for capital expenditure, including debt service, used to acquire such assets. The Recreation and Beach Facility Fee charged to the individual benefited parcels includes elements for capital items and related debt service.

None of the currently outstanding bond issues use a tax levied on the assessed valuation of property in the District to meet debt service requirements. Each issue

has been or will be repaid from the identified resources developed from user fees or the Recreation and Beach Facility Fee (which is an availability of service charge as defined under NRS 318.197) and is collected on specified parcels within the District's boundaries as allowed under NRS 318.201.

Sources Available to Pay Existing, Authorized Future and Proposed General Obligation Bond Indebtedness

The District's annual operating budget process considers the use of resources in an order of priority. User fees and the Recreation and Beach Facility Fee are set at levels to assure the proper coverage of debt service requirements from each activity for its related bond(s). The capital improvement charges, which are a part of utility rates, are adopted by ordinance and are established in a process that allows public notice and input, before setting a schedule for the coming year and forward. The District's elected Board of Trustees adopts utility rates through an ordinance amendment. The Recreation and Beach Facility Fee is set each year and includes a matter of public notice and hearing before adoption in connection with the fiscal operating budget.

The assumptions for rate of collection have proven to be at adequate levels so that amounts realized are sufficient to meet intended needs including debt service requirements.

The 5-Year Capital Project Summary for the period July 1, 2022 through June 30, 2027 includes projects that may be financed, in part, through a future general obligation bond issue or other debt. The capital plan contemplates debt financing to support construction of Effluent Export Pipeline Project through either issuance of utility-revenue bonds or via a low-interest State Revolving Fund loan. The Board of Trustees also continues to discuss the possibility of issuing new debt for selected priority projects, including Ski Way and Diamond Peak Parking Lot Reconstruction, renovation of Snowflake Lodge and renovation of the Incline Beach House through issuance of general obligation bonds.

The projects that are potentially to be supported by new debt are contemplated within the five-year planning horizon, but have not yet been formally approved or scheduled. Any potential bond issue currently contemplated would not significantly affect the District's Debt Limit.

General Obligation Debt Limit

State statutes limit the amount of indebtedness to no more than 50% of the District's total assessed valuation. The District presently has a statutory debt limit

of \$954,316,325, based on the final 2021-22 Redbook Assessed Valuation of \$1,902,632,649. Of this statutory debt limit, the District's overall debt as of June 30, 2022 results in \$950,874,664 (99.6%) of remaining statutory debt limit.

### General Obligation Debt Comparisons

The District's general obligation bonds are issued pursuant to NRS Chapter 350 and Chapter 318. The District's general obligation bonds constitute direct and general obligations of the District and the full faith and credit of the District is pledged to the payment of the principal and interest, subject to Nevada constitutional and statutory limitations on the aggregate amount of property taxes. The bonds are payable from the general property taxes on all taxable property in the District. The bonds are secured by certain pledged revenues.

The general obligation bonds are payable by the District from any source legally available; at the times such payments are due, including the General Fund of the District. In the event, however, that such legally available sources of funds, including net pledged revenues, are insufficient, the District is obligated to levy a general tax on all taxable property within the District for payment of the general obligation bonds, subject to the limitations provided in the constitution and the statutes of the State of Nevada (the State).

In any year in which the total property taxes levied within the District by all applicable taxing units (e.g., the State, the County, the District, the school district, any city or any special district) exceed such property tax limitations, the reduction to be made by those units must be in property taxes levied for purposes other than the repayment of their bonded indebtedness, including interest on such indebtedness.

Nevada statutes provide that no act concerning the District's bonds or their security may be repealed, amended or modified in such manner as to impair adversely the bonds or their security until all of the bonds have been discharged in full or provision for their payment and reception has been fully made.

**The District currently has no outstanding general obligation debt paid by the levy of a specific property tax.**

Principal and interest on the District's debt are payable from the various net pledged revenues of the District. There is no impact on the property tax rate so long as the net pledged revenues are sufficient to pay debt service.

IVGID Indebtedness Report for the Fiscal Year June 30, 2022  
 Approved by the IVGID Board of Trustees July 27, 2022

**Outstanding General Obligation Debt as of June 30, 2022**

Issue	Issue Date	Maturity Date	Amount Issued	Outstanding
<b>General Obligation Revenue Bonds Recreation</b>				
2012 Recreation and Refunding	7/18/2012	9/1/2022	\$ 3,475,000	\$ 391,000
<i>Total Recreation Revenue Supported Debt</i>				<u>\$ 391,000</u>
<b>State of Nevada - State Water Pollution Revolving Fund</b>				
Water Pollution CS32-0404	8/1/2006	1/1/2026	\$ 3,000,000	\$ 781,475
Drinking Water DW1201	3/16/2012	1/1/2032	\$ 3,000,000	\$ 1,710,967
<i>Total GO Revenue Utility Debt</i>				<u>\$ 2,492,442</u>
<b>Total General Obligation Bond Debt</b>				<u><b>\$ 2,883,442</b></u>
<b>Medium-Term Obligation</b>				
Capital Equipment - Installment Purchase Agreement				
PNC Equipment Finance, LLC (# 9898941)	2/12/2020	5/1/2025	\$ 121,605	\$ 58,269
<b>Total Medium-Term Obligations</b>				<u><b>\$ 58,269</b></u>
<b>State of Nevada Revolving Funds (Loan Contracts with Utility Revenue Pledge)</b>				
Water Pollution C32-0204	10/28/2002	1/1/2023	\$ 1,720,380	\$ 125,609
Drinking Water IVGID-1	9/9/2004	7/1/2025	\$ 1,687,282	\$ 374,341
<b>Total Loan Contracts with Revenue Pledge</b>				<u><b>\$ 499,950</b></u>
<b>Total Debt Outstanding</b>				<u><u><b>\$ 3,441,661</b></u></u>

**Method of Sale**

*NRS 350.013 1.(c)(5) Policy regarding the manner in which the municipality expects to sell its debt;*

Bonds can generally be sold at a competitive sale, negotiated sale or to be privately placed.

**Competitive Sale** - Offering documents are sent to any firm interested in purchasing bonds. A day and time are chosen for the sale and bonds are awarded to the firm offering the lowest true interest cost on the bonds ("TIC"). The TIC is the discount rate which results in the present value of the future debt service payments equal to the bid for the bonds.

**Negotiated Sale** – A firm, or group of firms, is chosen in advance to offer the bonds for sale. At the time of the sale, interest rates and other terms of the bonds are negotiated with the Underwriter.

**Private Placement** – A purchaser, usually an individual or bank, is identified and the bonds are placed directly. Interest rates and other terms of the bonds are negotiated with the purchaser.

NRS 350 generally requires bonds issued by the District to be sold at competitive sale. For most District general obligation bonds, a competitive sale will usually result in the lowest TIC on the bonds. There are certain circumstances under which the District would consider a negotiated sale or private placements. Such circumstances include, but are not limited to:

- 1) Bonds issued with a variable rate of interest
- 2) Bonds rated below A- or not rated
- 3) Very small or very large bond issues
- 4) Unstable or highly volatile markets
- 5) Bonds with unusual security or structure

The District will follow the requirements of NRS 350.155 in choosing a method for its bonds. If the District determines that a negotiated sale is warranted for a general obligation bond or a bond secured by an excise tax, it will distribute a request for proposal to underwriting firms. The selection of an underwriter(s) will be based on a determination of the firm that demonstrates its ability to obtain the overall best interest rate for the District. Consideration in making this determination will be given to the firm's experience with similar financings, proposed compensation structure and marketing plan.

#### Operational Costs of Future Capital Projects

*NRS 350.013 1.(c)(7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.*

The District has prepared a Capital Improvement Plan Summary, which is attached utilizing Form 4411LGF. The plan includes projects which affect general revenues as well as charges for services. These were all considered as a part of the process of developing the District's budget for the year ending June 30, 2022. Only projects scheduled for completion by that date are actually authorized with funding appropriated in the adopted annual budget. The remainder of the multi-year plan



represents an intention for years 2 through 5. As such the approved projects for the year ending June 30, 2022 do not affect the property tax rate. No projects intended in years 2 through 5 contemplate an effect on the property tax rate to those related years.

Capital Improvement Plan

*NRS 350.013 1.(d) either:*

- (1) Its plan for capital improvement for the ensuing 5 fiscal years, which must include any contemplated issuance of general obligation debt during this period and the sources of money projected to be available to pay debt; or*
- (2) A statement indicating that no changes are contemplated in its plan for capital improvement for the ensuing 5 fiscal years.*

(See State of Nevada Form 4411LGF Five Year Capital Improvement Plan)

Chief Financial Officer of the District

*NRS 350.013 1.(e) A statement containing the name, title, mailing address and telephone number of the chief financial officer of the municipality.*

The Chief Financial Officer of the Incline Village General Improvement District:

Paul Navazio, Director of Finance  
Incline Village General Improvement District  
893 Southwood Boulevard  
Incline Village, Nevada 89451  
Direct Telephone Number: 775-832-1365  
Facsimile Number: 775-832-1122  
E-Mail Address: pcn@ivgid.org

INDEBTEDNESS REPORT
As of June 30, 2022
Postmark Deadline 8/01/2022



Entity: Incline Village General Improvement District Date: June 30, 2022

DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)

1. Has your local government issued any new General Obligation Bond issues since July 1, 2021? Yes No

If so, amount: Date:

2. Has your local government approved any new Medium-Term Obligation issues since July 1, 2021? Yes No

If so, amount: Date:

3. Has your local government updated its debt management policy? (Per NRS 350.013) If Yes, submit updated policy with Indebtedness Report or prepare a statement discussing the following areas: Yes No

- A. Discuss the ability of your entity to afford existing and future general obligation debt.
B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.
C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.
D. Discuss general obligation debt of your entity as a percentage of assessed valuation of all taxable property within the boundaries of your entity. (REDBOOK FY 2021-2022)
E. Present a policy statement regarding the manner in which your entity expects to sell its debt.
F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.
G. Discuss the operating costs and revenue sources with each project.

If No, please provide a brief explanation.

IVGID's Debt Management Policy is anticipated to be reviewed and updated in the current fiscal year.

4. Has your local government updated its five-year capital improvement plan? Yes No

Submitted By: (signature) (775) 832-1365 (Phone number)



SCHEDULE OF INDEBTEDNESS REPORT

For June 30, 2022

Postmark Deadline 8/1/2022

Entity: **Incline Village General Improvement District**

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT

**GENERAL OBLIGATION BONDS**

1. General obligation	_____	
2. General obligation/revenue	_____	2,883,442
3. General obligation special assessment	_____	
Total general obligation bonded debt		<u>2,883,442</u>

**MEDIUM-TERM OBLIGATIONS**

1. General Obligation bonds	_____	
2. Negotiable notes or bonds	_____	
3. Capital lease purchases	_____	88,670
Total medium-term obligation debt		<u>58,269</u>

**REVENUE BONDS**

499,950

**OTHER DEBT**

1. Capital lease purchases-MTO not required or prior to law change	_____	
2. Mortgages	_____	
3. Warrants	_____	
4. Special Assessments	_____	
5. Other (specify) _____		
6. Other (specify) _____		
Total other debt		<u>-</u>

**TOTAL INDEBTEDNESS**

3,441,661

Authorized but unissued general obligation bonds \_\_\_\_\_

Note: Please explain and provide documentation for any differences between the amounts reported on this **schedule** and those reported on **Schedule C-1** of your **Final Fiscal Year 2022-2023 budget**.



Form **4410LGF** **SCHEDULE OF FIVE YEAR DEBT SERVICE REQUIREMENTS**  
 as of June 30, 2022  
 Postmark Deadline 8/1/2022

Entity: \_\_\_\_\_

For the next five years, list the total dollar requirement for principal and interest broken down for each type of indebtedness the entity currently has outstanding.

	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
<b><u>General Obligation Bonds</u></b>					
G/O Bonds	\$ 796,308	\$ 400,909	\$ 400,909	\$ 400,909	\$ 193,372
G/O Revenue	_____				
G/O Special Assessment	_____				
<b><u>Medium-Term Obligation</u></b>					
G/O Bonds	_____				
Notes/Bonds	_____				
Leases/ Purchases	\$ 30,401	\$ 27,868	\$ -	\$ -	\$ -
<b><u>Revenue Bonds</u></b>	<b>\$ 242,226</b>	<b>\$ 113,648</b>	<b>\$ 113,648</b>	<b>\$ 56,824</b>	<b>\$ -</b>
<b><u>Other Debt</u></b>					
Other Lease Purchases	_____				
Mortgages	_____				
Warrants	_____				
Special Assessments	_____				
Other Debt	_____				
<b>TOTAL</b>	<b>\$ 1,068,935</b>	<b>\$ 542,425</b>	<b>\$ 514,557</b>	<b>\$ 457,733</b>	<b>\$ 193,372</b>

**SCHEDULE OF DEBT REPAYMENT**  
As of June 30, 2022  
Postmark Deadline 8/1/2022



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The repayment schedules should start with the payment of principal and interest due **after June 30, 2022** and continue until any particular issue is retired.

Indebtedness Report as of June 30, 2022

Incline Village General Improvement District  
Recreation Refunding Series 2012

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
09/01/22	391,000	2.25%	4,399	395,399	
Total	<u>\$ 391,000</u>		<u>\$ 4,399</u>	<u>\$ 395,399</u>	<u>395,399</u> <u>\$ 395,399</u>

Source of repayment is a per parcel component of the Facility Fee and a pledge of net revenue.

Indebtedness Report as of June 30, 2022

Incline Village General Improvement District  
2006 State Revolving Fund Loan  
Clean Water Loan CS32-0404

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/22	\$ 93,121	2.725%	\$ 10,648	\$ 103,769	
01/01/23	94,389	2.725%	9,379	103,768	\$ 207,537
07/01/23	95,676	2.725%	8,093	103,769	
01/01/24	96,979	2.725%	6,789	103,768	207,537
07/01/24	98,300	2.725%	5,468	103,768	
01/01/25	99,640	2.725%	4,129	103,769	207,537
07/01/25	100,997	2.725%	2,771	103,768	
01/01/26	102,373	2.725%	1,395	103,768	207,536
<b>Total</b>	<u><u>\$ 781,475</u></u>		<u><u>\$ 48,672</u></u>	<u><u>\$ 830,147</u></u>	<u><u>\$ 830,147</u></u>

Source of repayment is users charges and a pledge of net revenue.

Indebtedness Report as of June 30, 2022

Incline Village General Improvement District  
2012 State Revolving Fund Loan  
Drinking Water DW1201

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/22	\$ 76,239.87	2.390%	\$ 20,446	\$ 96,686	
01/01/23	77,151	2.390%	19,535	96,686	\$ 193,372
07/01/23	78,073	2.390%	18,613	96,686	
01/01/24	79,006	2.390%	17,680	96,686	193,372
07/01/24	79,950	2.390%	16,736	96,686	
01/01/25	80,905	2.390%	15,781	96,686	193,372
07/01/25	81,872	2.390%	14,814	96,686	
01/01/26	82,851	2.390%	13,835	96,686	193,372
07/01/26	83,841	2.390%	12,845	96,686	
01/01/27	84,843	2.390%	11,843	96,686	193,372
07/01/27	85,856	2.390%	10,830	96,686	
01/01/28	86,882	2.390%	9,804	96,686	193,372
07/01/28	87,921	2.390%	8,765	96,686	
01/01/29	88,971	2.390%	7,715	96,686	193,372
07/01/29	90,035	2.390%	6,651	96,686	
01/01/30	91,110	2.390%	5,576	96,686	193,372
07/01/30	92,199	2.390%	4,487	96,686	
01/01/31	93,301	2.390%	3,385	96,686	193,372
07/01/31	94,416	2.390%	2,270	96,686	
01/01/32	95,544	2.390%	1,142	96,686	193,372
<b>Total</b>	<b>\$ 1,710,967</b>		<b>\$ 222,752</b>	<b>\$ 1,933,719</b>	<b>\$ 1,933,719</b>

Source of repayment is users charges and a pledge of net revenue.



Indebtedness Report as of June 30, 2022

Incline Village General Improvement District  
 Installment Purchase Agreement - PNC Equipment Lease # 98989419-1

Principal:                   \$     204,627.16  
 Interest Rate:                         5.00%  
 Monthly Payments:                     48  
 Purchase Option:                       Yes

Payment Date	FY 22-23	FY 23-24
1-Jul	2,533.44	2,533.44
1-Aug	2,533.44	2,533.44
1-Sep	2,533.44	2,533.44
1-Oct	2,533.44	2,533.44
1-Nov	2,533.44	2,533.44
1-Dec	2,533.44	2,533.44
1-Jan	2,533.44	2,533.44
1-Feb	2,533.44	2,533.44
1-Mar	2,533.44	2,533.44
1-Apr	2,533.44	2,533.44
1-May	2,533.44	2,533.44
1-Jun	2,533.44	
<i>Fiscal Year Totals</i>	\$     30,401.28	\$     27,867.84

Indebtedness Report as of June 30, 2022

Incline Village General Improvement District  
State Revolving Fund Loan  
Clean Water Loan CS32-0204

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/22	\$ 62,315	3.14375%	\$ 1,974	\$ 64,289	
01/01/23	63,294	3.14375%	995	64,289	\$ 128,578
Rounding	(2)				
Total	<u>\$ 125,607</u>		<u>\$ 2,969</u>	<u>\$ 128,578</u>	<u>\$ 128,578</u>

Source of repayment is users charges and a pledge of net revenue.

Indebtedness Report as of June 30, 2022

Incline Village General Improvement District  
State Revolving Fund Loan  
Drinking Water IVGID-1

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/22	\$ 51,055	3.082%	\$ 5,769	\$ 56,824	
01/01/23	51,842	3.082%	4,982	56,824	\$ 113,648
07/01/23	52,641	3.082%	4,183	56,824	
01/01/24	53,452	3.082%	3,372	56,824	113,648
07/01/24	54,276	3.082%	2,548	56,824	
01/01/25	55,112	3.082%	1,712	56,824	113,648
07/01/25	55,962	3.082%	862	56,824	56,824
Rounding	<u>1</u>				
Total	<u>\$ 374,341</u>		<u>\$ 23,428</u>	<u>\$ 397,768</u>	<u>\$ 397,768</u>

Source of repayment is users charges and a pledge of net revenue.



Entity: Incline Village General Improvement District

**CONTEMPLATED GENERAL OBLIGATION DEBT**

(1) PURPOSE	(2) TYPE	(3) AMOUNT	(4) TERM	(5) FINAL PAYMENT DATE	(6) INTEREST RATE
NONE at this time:					

**SPECIAL ELECTIVE TAX**

PURPOSE	TYPE	RATE	ELECTION DATE	EXPIRATION DATE	IMPLEMENTATION DATE
NONE					



Minimum level of expenditure for items classified as capital assets	<b>\$ 10,000</b>	ENTITY: Incline Village GID
Minimum level of expenditure for items classified as capital projects	<b>\$ 10,000</b>	DATE: Period Beginning July 1, 2022

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Fund:</b>	General Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 518,000	\$ 195,000	\$ 350,000	\$ 105,000	\$ 157,500
	Carry-forward Funding from Prior Year(s)	115,000				
<b>Funding Source:</b>	Property Tax - General Revenues					
	Available Fund Balance	x	x	x	x	x
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		\$ 633,000	\$ 195,000	\$ 350,000	\$ 105,000	\$ 157,500

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Fund:</b>	Utility Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 15,588,700	\$ 14,589,000	\$ 12,213,000	\$ 15,113,000	\$ 2,695,320
	Carry-forward Funding from Prior Year(s)					
<b>Funding Source:</b>	Charges for Services - Utility Rate Revenues	x	x	x	x	x
	Available Fund Balance	x	x			
	Grants: Private Donor	x	x			
	Debt - Utility Revenue Bonds		x	x	x	
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		\$ 15,588,700	\$ 14,589,000	\$ 12,213,000	\$ 15,113,000	\$ 2,695,320

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Fund:</b>	Internal Services Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ -	\$ 12,000	\$ 63,200	\$ 63,000	\$ -
<b>Funding Source:</b>	Charges for Services		x	x	x	
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		\$ -	\$ 12,000	\$ 63,200	\$ 63,000	\$ -

**List of Funding Sources:**

- Property Tax - Gen. Revenues
- Charges for Services
- Debt
- Grants
- Other** ( Please Describe)

<b>Minimum level of expenditure for items classified as capital assets</b>	<b>\$ 10,000</b>	<b>ENTITY: Incline Village GID</b>
<b>Minimum level of expenditure for items classified as capital projects</b>	<b>\$ 10,000</b>	<b>DATE: Period Beginning July 1, 2022</b>

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Fund:</b>	Community Services Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 28,041,700	\$ 5,294,500	\$ 8,176,500	\$ 6,526,675	\$ 1,996,790
<b>Funding Source:</b>	Facility Fees, Charges for Services and	x	x	x	x	x
	Available Fund Balance	x	x			
	Grants	x	x	x	x	x
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		<b>\$ 28,041,700</b>	<b>\$ 5,294,500</b>	<b>\$ 8,176,500</b>	<b>\$ 6,526,675</b>	<b>\$ 1,996,790</b>

		FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027
<b>Fund:</b>	Beach Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 485,000	\$ 5,272,500	\$ 529,000	\$ 1,185,000	\$ 35,000
<b>Funding Source:</b>	Facility Fees, Charges for Services and	x	x	x	x	x
	Available Fund Balance	x	x			
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		<b>\$ 485,000</b>	<b>\$ 5,272,500</b>	<b>\$ 529,000</b>	<b>\$ 1,185,000</b>	<b>\$ 35,000</b>

**List of Funding Sources:**

- Facility Fees / Charges for Services
- Available Fund Balance
- Grants
- Other** ( Please Describe)



### Five-Year Capital Improvement Project Summary Report

Run Date: 6/17/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
<b>General Fund</b>											
Accounting/Information Systems		1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	-	-	33,000	-	33,000	F - Rolling Stock
		1213BD2106	Network Closet Updates (HVAC)	Buildings Superintendent	15,000	25,000	25,000	-	-	65,000	G - Equipment & Software
		1213CE1501	Wireless Controller Upgrade	Director of IT	-	-	-	72,000	-	72,000	G - Equipment & Software
		1213CE2101	Power Infrastructure Improvements	Director of IT	38,000	75,000	-	-	27,500	140,500	G - Equipment & Software
		1213CE2102	Network Upgrades - Switches, Controllers, WAP	Director of IT	210,000	95,000	50,000	-	95,000	450,000	G - Equipment & Software
		1213CE2104	Fiber Installation/Replacement	Director of IT	25,000	-	-	-	-	25,000	G - Equipment & Software
		1213CE2105	Security Cameras	Director of IT	100,000	-	-	-	-	100,000	G - Equipment & Software
		1213CO1505	Server Storage and Computing Hardware	Director of IT	-	-	275,000	-	-	275,000	G - Equipment & Software
		<b>Total</b>			<b>388,000</b>	<b>195,000</b>	<b>350,000</b>	<b>105,000</b>	<b>122,500</b>	<b>1,160,500</b>	
General		1099BD1701	Administration Services Building	Engineering Manager	-	-	-	-	-	-	- B - Major Projects - Existing Facilities
		1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk	-	-	-	-	35,000	35,000	G - Equipment & Software
		4378LI2104	IVGID Community Dog Park	-	100,000	-	-	-	-	100,000	
		1099CE2201	Board Meeting - Technology Upgrades	Director of IT	30,000	-	-	-	-	30,000	G - Equipment & Software
		<b>Total</b>			<b>130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>165,000</b>	
		<b>Total General Fund</b>			<b>518,000</b>	<b>195,000</b>	<b>350,000</b>	<b>105,000</b>	<b>157,500</b>	<b>1,325,500</b>	
<b>Utilities</b>											
Public Works Shared		2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent	-	-	-	-	79,320	79,320	D - Capital Improvement - Existing Facilities
		2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	90,000	-	-	-	-	90,000	D - Capital Improvement - Existing Facilities
		2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	-	-	-	20,700	-	20,700	F - Rolling Stock
		2097HE1731	2018 MultiHog MX120 Snowblower #783	Fleet Superintendent	-	-	-	176,000	-	176,000	F - Rolling Stock
		2097HE1750	1997 Forklift #315	Fleet Superintendent	-	36,000	-	-	-	36,000	F - Rolling Stock
		2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	-	-	-	180,000	180,000	F - Rolling Stock
		2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	-	-	-	65,000	65,000	F - Rolling Stock
		2097HV1732	2020 Vac-Con Truck #807	Fleet Superintendent	-	-	-	-	475,000	475,000	F - Rolling Stock
		2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	-	-	380,000	-	380,000	F - Rolling Stock
		2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	190,000	-	-	190,000	F - Rolling Stock
		2097LE1722	Slurry Liquidator #326	Fleet Superintendent	-	-	-	-	41,000	41,000	F - Rolling Stock
		2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	10,000	-	10,000	F - Rolling Stock
		2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	72,000	-	-	72,000	F - Rolling Stock
		2097LE1728	2017 Caterpillar 420F2 Backhoe #755	Fleet Superintendent	-	-	-	-	140,000	140,000	F - Rolling Stock
		2097LE2221	Medium Duty Truck Plow	Fleet Superintendent	16,500	-	-	-	-	16,500	F - Rolling Stock
		2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	37,000	-	-	-	37,000	F - Rolling Stock
		2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	37,000	-	-	-	37,000	F - Rolling Stock
		2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	-	34,000	-	34,000	F - Rolling Stock
		2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	-	-	32,000	-	32,000	F - Rolling Stock
		2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	32,000	-	-	32,000	F - Rolling Stock
		2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	32,000	-	32,000	F - Rolling Stock
		2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	-	-	37,000	-	37,000	F - Rolling Stock
		2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	58,000	-	-	58,000	F - Rolling Stock
		2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	44,000	-	-	-	44,000	F - Rolling Stock
		2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	-	-	47,000	-	47,000	F - Rolling Stock
		2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent	-	44,000	-	-	-	44,000	F - Rolling Stock
		2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	-	-	49,000	-	49,000	F - Rolling Stock
		2097LV2220	Chevy 1/2-Ton Pick-up Truck	Fleet Superintendent	37,200	-	-	-	-	37,200	F - Rolling Stock
		2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager	-	200,000	-	-	-	200,000	G - Equipment & Software
		2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator	-	-	-	29,000	-	29,000	G - Equipment & Software
		<b>Total</b>			<b>143,700</b>	<b>398,000</b>	<b>428,000</b>	<b>770,700</b>	<b>980,320</b>	<b>2,720,720</b>	
Water		2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	320,000	-	-	-	320,000	D - Capital Improvement - Existing Facilities
		2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	1,500,000	-	-	-	-	1,500,000	D - Capital Improvement - Existing Facilities
		2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	65,000	535,000	-	-	-	600,000	D - Capital Improvement - Existing Facilities
		2299WS1803	Watermain Replacement - Future	Senior Engineer	-	65,000	600,000	600,000	600,000	1,865,000	D - Capital Improvement - Existing Facilities
		2299WS1804	R6-1 Tank Road Construction	Senior Engineer	-	-	125,000	-	-	125,000	D - Capital Improvement - Existing Facilities
		2299DI1102	Water Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	50,000	70,000	270,000	E - Capital Maintenance



## Five-Year Capital Improvement Project Summary Report

Run Date: 6/17/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type	
		2299D11401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	150,000	1,500,000		1,700,000	E - Capital Maintenance	
		2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent		31,000				31,000	F - Rolling Stock	
		2299C02101	SCADA Management Servers/Network - BCDP	Director of IT			70,000			70,000	G - Equipment & Software	
		2299C02203	LIMs Software	Lab Manager	55,000					55,000	G - Equipment & Software	
		2299D12205	R2-1 Reservoir Roof Replacement	District Project Manager					300,000	300,000	D - Capital Improvement - Existing Facilities	
		2299D12206	R-2 Interior Tank Rehabilitation	District Project Manager				120,000		120,000	D - Capital Improvement - Existing Facilities	
			<b>Total</b>			1,695,000	1,026,000	995,000	2,270,000	970,000	6,956,000	
Sewer		2524SS1010	Effluent Pipeline Project	Engineering Manager	10,000,000	10,000,000	10,000,000	10,000,000		40,000,000	B - Major Projects - Existing Facilities	
		2599SS2010	Effluent Pond Lining	Engineering Manager	3,000,000	2,250,000				5,250,000	B - Major Projects - Existing Facilities	
		2599D11703	Sewer Pump Station #1 Improvements	Senior Engineer	500,000					500,000	D - Capital Improvement - Existing Facilities	
		2599SS1702	WRRF Biosolids Bins	Utility Superintendent				100,000		100,000	D - Capital Improvement - Existing Facilities	
		2599BD1105	Roof Replacement Water Resource Recovery Facility	Utility Superintendent		325,000				325,000	E - Capital Maintenance	
		2599D11104	Sewer Pumping Station Improvements	Engineering Manager	50,000	50,000	50,000	200,000	70,000	420,000	E - Capital Maintenance	
		2599D11701	Sewer Pumping Station 14 Improvements	Engineering Manager			115,000	300,000		415,000	E - Capital Maintenance	
		2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	100,000	175,000	475,000	400,000	175,000	1,325,000	E - Capital Maintenance	
		2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	100,000	100,000	50,000	50,000	200,000	500,000	E - Capital Maintenance	
		2599SS1203	Sewer Main Rehabilitation	Senior Engineer		100,000	100,000	500,000	300,000	1,000,000	E - Capital Maintenance	
		2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent		65,000				65,000	F - Rolling Stock	
		2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent				198,000		198,000	F - Rolling Stock	
		2523LE1720	2018 Flail Mower #784	Fleet Superintendent		15,000				15,000	F - Rolling Stock	
		2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent		85,000				85,000	F - Rolling Stock	
		2599C02105	SCADA Management Servers/Network - WRRF	Director of IT				70,000		70,000	G - Equipment & Software	
		2599D12209	SPS#1 Pump Station & Generator Bldg Roof Replacement	District Project Manager				255,000		255,000	D - Capital Improvement - Existing Facilities	
			<b>Total</b>			13,750,000	13,165,000	10,790,000	12,073,000	745,000	50,523,000	
			<b>Total Utilities</b>			15,588,700	14,589,000	12,213,000	15,113,700	2,695,320	60,199,720	
Internal Service												
Fleet		5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent		12,000				12,000	F - Rolling Stock	
		5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent				18,000		18,000	G - Equipment & Software	
		5197CO1501	Fuel Management Program	Fleet Superintendent			28,000			28,000	G - Equipment & Software	
		5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent			14,000			14,000	G - Equipment & Software	
		<b>Total</b>				12,000	42,000	18,000		72,000		
Buildings		5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent			16,000			16,000	F - Rolling Stock	
		5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent			5,200			5,200	F - Rolling Stock	
		5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent				45,000		45,000	F - Rolling Stock	
		<b>Total</b>					21,200	45,000		66,200		
		<b>Total Internal Service</b>				12,000	63,200	63,000		138,200		
Community Services												
Championship Golf		3144BD2101	Championship Golf Cart Barn Siding Replacement	Engineering Manager			165,000			165,000	B - Major Projects - Existing Facilities	
		3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses		30,000	200,000			230,000	D - Capital Improvement - Existing Facilities	
		3141GC1202	Championship Course Bunkers	Grounds Superintendent Golf Courses			160,000	170,000	180,000	510,000	E - Capital Maintenance	
		3141LI1202	Cart Path Replacement - Champ Course	Senior Engineer	55,000	55,000	195,000	187,500	55,000	547,500	E - Capital Maintenance	
		3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses		34,000				34,000	E - Capital Maintenance	
		3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	39,700				45,500	85,200	E - Capital Maintenance	
		3142LE1722	2001 Shattertine Aerifier #500	Fleet Superintendent			8,000			8,000	F - Rolling Stock	
		3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent					12,000	12,000	F - Rolling Stock	
		3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent			15,000			15,000	F - Rolling Stock	
		3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent			15,000			15,000	F - Rolling Stock	
		3142LE1727	2017 Carryall Club Car #736	Fleet Superintendent					15,300	15,300	F - Rolling Stock	
	3142LE1728	2017 Carryall Club Car #737	Fleet Superintendent					15,300	15,300	F - Rolling Stock		
	3142LE1729	2017 Carryall Club Car #738	Fleet Superintendent					15,300	15,300	F - Rolling Stock		
	3142LE1730	2017 Carryall Club Car #739	Fleet Superintendent					15,300	15,300	F - Rolling Stock		





**Five-Year Capital Improvement Project Summary Report**

Run Date: 6/17/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3142LE1731	2017 Carryall Club Car #740	Fleet Superintendent					15,300	15,300	F - Rolling Stock
		3142LE1732	2017 Carryall Club Car #741	Fleet Superintendent					15,300	15,300	F - Rolling Stock
		3142LE1741	2016 Bar Cart #724	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3142LE1742	2016 Bar Cart #725	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent		22,000				22,000	F - Rolling Stock
		3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent		11,300				11,300	F - Rolling Stock
		3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent		11,300				11,300	F - Rolling Stock
		3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	98,000					98,000	F - Rolling Stock
		3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent		17,000				17,000	F - Rolling Stock
		3142LE1760	Replacement of 2010 John Deere 8500 #641	Fleet Superintendent	92,000					92,000	F - Rolling Stock
		3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent		11,300				11,300	F - Rolling Stock
		3197LE1721	2017 Toro Aerator #754	Fleet Superintendent			28,000			28,000	F - Rolling Stock
		3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent		75,000				75,000	F - Rolling Stock
		3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent				12,000		12,000	F - Rolling Stock
		3197LE1728	2013 Toro Top Dresser #686	Fleet Superintendent				15,000		15,000	F - Rolling Stock
		3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent		41,000				41,000	F - Rolling Stock
		3197LE1731	2008 Planetair HD50 #616	Fleet Superintendent				39,000		39,000	F - Rolling Stock
		3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent				14,500		14,500	F - Rolling Stock
		3197LE1734	2008 Bandit Brush Chipper #625	Fleet Superintendent				45,000		45,000	F - Rolling Stock
		3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE1736	2017 John Deere Pro Gator #734	Fleet Superintendent				38,000		38,000	F - Rolling Stock
		3197LE1741	2015 Greens Roller #812	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE1744	2017 John Deere 5075E Tractor #761	Fleet Superintendent				42,000		42,000	F - Rolling Stock
		3197LE1747	John Deer 5075E Tractor #697	Fleet Superintendent				50,000		50,000	F - Rolling Stock
		3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent			27,800			27,800	F - Rolling Stock
		3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent				14,500		14,500	F - Rolling Stock
		3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent			32,500			32,500	F - Rolling Stock
		3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent				34,000		34,000	F - Rolling Stock
		3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent			26,000			26,000	F - Rolling Stock
		3144FF1702	Replace Icemaker Championship Golf Course Cart Barn	Buildings Superintendent					11,970	11,970	G - Equipment & Software
		3153FF2604	Gille Patio Table and Chairs	Sales and Events Coordinator				12,380		12,380	G - Equipment & Software
		3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent		49,000				49,000	G - Equipment & Software
		3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	Director of IT	10,000					10,000	G - Equipment & Software
		<b>Total</b>			<b>334,700</b>	<b>449,900</b>	<b>929,300</b>	<b>554,880</b>	<b>575,270</b>	<b>2,844,050</b>	
Mountain Golf		3241GC1502	Wash Pad Improvements	Engineering Manager	-	100,000				100,000	D - Capital Improvement - Existing Facilities
		3241LI2001	Mountain Golf Cart Path Replacement - Phase II	Senior Engineer	1,100,000	-				1,100,000	D - Capital Improvement - Existing Facilities
		3299BD2201	Maintenance Bldg. / Torch Down Roof Replacement	Buildings Superintendent		100,000				100,000	D - Capital Improvement - Existing Facilities
		3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	18,000	10,000	12,000			40,000	E - Capital Maintenance
		3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf/Community Services			491,200			491,200	F - Rolling Stock
		3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent			12,000			12,000	F - Rolling Stock
		3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent			15,000			15,000	F - Rolling Stock
		3242LE1726	2016 Bar Cart #726	Fleet Superintendent	20,000					20,000	F - Rolling Stock
		3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent			93,000			93,000	F - Rolling Stock
		3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent			45,500			45,500	F - Rolling Stock
		3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent		22,000				22,000	F - Rolling Stock
		3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent			60,000			60,000	F - Rolling Stock



**Five-Year Capital Improvement Project Summary Report**

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Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent			40,000			40,000	F - Rolling Stock
		<b>Total</b>			<b>1,138,000</b>	<b>723,200</b>	<b>322,500</b>	<b>-</b>	<b>-</b>	<b>2,183,700</b>	
Facilities		3350BD1302	Resurface Patio Deck - Chateau	Buildings Superintendent				27,500		27,500	E - Capital Maintenance
		3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent				25,000		25,000	E - Capital Maintenance
		3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	10,000					10,000	E - Capital Maintenance
		3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent					40,000	40,000	F - Rolling Stock
		3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent					25,620	25,620	G - Equipment & Software
		3350FF1603	Portable Bars	Sales and Events Coordinator				18,375		18,375	G - Equipment & Software
		3352FF1003	Catering Ceremony Chairs	Sales and Events Coordinator					16,000	16,000	G - Equipment & Software
		3352FF1104	Replace Banquet Serviceware	Sales and Events Coordinator		12,000	75,000			87,000	G - Equipment & Software
		3352FF1704	Banquet Tables	Sales and Events Coordinator				10,000		10,000	G - Equipment & Software
		<b>Total</b>			<b>10,000</b>	<b>12,000</b>	<b>75,000</b>	<b>80,875</b>	<b>81,620</b>	<b>259,495</b>	
Ski		3469L1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager				3,600,000		3,600,000	B - Major Projects - Existing Facilities
Up-scoped		3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	Engineering Manager	110,000	800,000				910,000	D - Capital Improvement - Existing Facilities
		3462CE1902	Diamond Peak Fiber Network to Lifts	Director of IT					75,000	75,000	D - Capital Improvement - Existing Facilities
		3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent			20,000	400,000		420,000	D - Capital Improvement - Existing Facilities
		3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager		80,000		180,000	40,000	300,000	E - Capital Maintenance
		3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager					190,900	190,900	E - Capital Maintenance
		3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	18,000		205,000		144,900	367,900	E - Capital Maintenance
		3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	75,000	64,000				139,000	E - Capital Maintenance
		3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent		19,000				19,000	F - Rolling Stock
		3463HE1721	2013 Snow blower #689	Fleet Superintendent		165,900				165,900	F - Rolling Stock
		3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent				10,000		10,000	F - Rolling Stock
		3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent				448,200		448,200	F - Rolling Stock
		3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent		448,000				448,000	F - Rolling Stock
		3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent				282,000		282,000	F - Rolling Stock
		3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	17,000	17,000	17,500	17,500	18,000	87,000	F - Rolling Stock
		3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	19,000					19,000	F - Rolling Stock
		3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent				18,000		18,000	F - Rolling Stock
		3469HE1739	Replace 2010 Shuttle Bus #635 / 14-passenger Vans (2)	Fleet Superintendent				250,000		250,000	F - Rolling Stock
		3469HE1740	Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2)	Fleet Superintendent	125,000					125,000	F - Rolling Stock
		3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent				40,000		40,000	F - Rolling Stock
		3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent				22,700		22,700	F - Rolling Stock
		3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent				22,700		22,700	F - Rolling Stock
		3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager	49,000					49,000	G - Equipment & Software
		3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager			11,000			11,000	G - Equipment & Software
		3464S11002	Snowmaking Infrastructure Replacement	Mountain Operations		425,000	200,000		200,000	825,000	G - Equipment & Software
		3468RE0002	Replace Ski Rental Equipment	Director of Skier Services			340,000	210,000		550,000	G - Equipment & Software
		3468RE1609	Replace Ski Rental Machinery	Director of Skier Services			40,000			40,000	G - Equipment & Software
		3499CE2201	Installation RFID - Software and Gantries	Ski Resrt Generam Manager	410,000					410,000	G - Equipment & Software
		<b>Total</b>			<b>823,000</b>	<b>2,018,900</b>	<b>833,500</b>	<b>5,541,100</b>	<b>668,800</b>	<b>9,885,300</b>	
Ski Master Plan		3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager		250,000	4,500,000			4,750,000	A - Major Projects - New Initiatives
		<b>Total</b>			<b>-</b>	<b>250,000</b>	<b>4,500,000</b>	<b>-</b>	<b>-</b>	<b>4,750,000</b>	
Parks		4378LI2104	IVGID Community Dog Park			1,000,000				1,000,000	A - Major Projects - New Initiatives



**Five-Year Capital Improvement Project Summary Report**

Run Date: 6/17/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
		4378RS1501	Replace Playground - Incline Park	Parks Superintendent			20,000		150,000	170,000	C - Capital Improvement - New Initiatives
		4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Parks Superintendent	-	-	250,000			250,000	D - Capital Improvement - Existing Facilities
		4378BD1701	Dumpster enclosure - Incline Park	Parks Superintendent	-	45,000				45,000	D - Capital Improvement - Existing Facilities
		4378BD1710	Storage Container replacement	Parks Superintendent					20,000	20,000	D - Capital Improvement - Existing Facilities
		4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager		430,000	-			430,000	D - Capital Improvement - Existing Facilities
		4378BD2201	Incline Park 2 bleacher replacement	Parks Superintendent					45,000	45,000	D - Capital Improvement - Existing Facilities
		4378BD2202	Skate Park Enhancement	Parks Superintendent	10,000	150,000	20,000	10,000		190,000	D - Capital Improvement - Existing Facilities
		4378ME2203	Central Irrigation Controller Upgrade	Parks Superintendent			60,000			60,000	D - Capital Improvement - Existing Facilities
		4378RS1601	Replace Playgrounds - Preston	Senior Engineer		20,000		200,000		220,000	E - Capital Maintenance
		4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent			43,000			43,000	F - Rolling Stock
		4378LE1720	2013 Surf Rake #684	Fleet Superintendent		26,500				26,500	F - Rolling Stock
		4378LE1722	2017 Toro Rake-O-Vac #735	Fleet Superintendent					37,100	37,100	F - Rolling Stock
		4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent				17,000		17,000	F - Rolling Stock
		4378LE1726	2018 John Deere UTV #771	Fleet Superintendent				20,000		20,000	F - Rolling Stock
		4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent				32,000		32,000	F - Rolling Stock
		4378LE1739	2013 Ball Field Groomer #809	Fleet Superintendent					25,000	25,000	F - Rolling Stock
		4378LE1740	2013 Ball Field Mower / Toro 3500D Groundskeeper #816	Fleet Superintendent					39,000	39,000	F - Rolling Stock
		4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent			37,000			37,000	F - Rolling Stock
		4378LE2220	Toolcat with Bucket and Snowblower	Fleet Superintendent	70,000					70,000	F - Rolling Stock
		4378LV1732	2016 Pick-up Truck 4x4 (1-Ton) #730	Fleet Superintendent					46,000	46,000	F - Rolling Stock
		4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	50,000					50,000	F - Rolling Stock
		4378RS2204	GPS Field Stripper	Parks Superintendent		12,000				12,000	G - Equipment & Software
		<b>Total</b>			<b>130,000</b>	<b>1,683,500</b>	<b>499,000</b>	<b>210,000</b>	<b>362,100</b>	<b>2,884,600</b>	
Tennis		4588RS1401	Resurface Tennis Courts 8-9-10-11	Superintendent of Parks and Recreation					19,000	19,000	E - Capital Maintenance
		4588RS1402	Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation		23,000				23,000	E - Capital Maintenance
		4588RS1501	Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation			10,000			10,000	E - Capital Maintenance
		4588ME1701	Ball Machines for Tennis Center	Superintendent of Parks and Recreation					17,000	17,000	G - Equipment & Software
		<b>Total</b>			<b>-</b>	<b>23,000</b>	<b>10,000</b>	<b>-</b>	<b>36,000</b>	<b>69,000</b>	
Recreation Center		4884BD2201	Recreation Center Expansion Project	General Manager / Engineering Manager	25,435,000					25,435,000	A - Major Projects - New Initiatives
		4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	District Project Manager	100,000					100,000	D - Capital Improvement - Existing Facilities
		4884L1102	Recreation Center Parking Lot Reconstruction	Senior Engineer	-	-	950,000			950,000	E - Capital Maintenance
		4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent					200,000	200,000	E - Capital Maintenance
		4885BD1606	Pool Facility Deck/Floor Re-coat	Buildings Superintendent					38,000	38,000	E - Capital Maintenance
		4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent				45,800		45,800	F - Rolling Stock
		4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent					35,000	35,000	F - Rolling Stock
		4884BD1702	Replace Bird Netting	Buildings Superintendent				17,720		17,720	G - Equipment & Software
		4884BD1804	Chemtrol System for Recreation Center Pool	Buildings Superintendent	22,000					22,000	G - Equipment & Software
		4886LE0001	Fitness Equipment	Recreation Center Manager	49,000	70,000	57,200	51,300		227,500	G - Equipment & Software
		4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT				25,000		25,000	G - Equipment & Software
		<b>Total</b>			<b>25,606,000</b>	<b>70,000</b>	<b>1,007,200</b>	<b>139,820</b>	<b>273,000</b>	<b>27,096,020</b>	
Community Services Shared		4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent		64,000				64,000	F - Rolling Stock
		<b>Total</b>			<b>-</b>	<b>64,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,000</b>	
		<b>Total Community Services</b>			<b>28,041,700</b>	<b>5,294,500</b>	<b>8,176,500</b>	<b>6,526,675</b>	<b>1,996,790</b>	<b>50,036,165</b>	



**Five-Year Capital Improvement Project Summary Report**

Run Date: 6/17/2022

Department Description	Q	Project #	Project Title	Project Manager	Approved FY 2023	Approved FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027	Approved 5-YR Total	Project Type
Beaches		3973L11302	Incline Beach Facility Replacement	Senior Engineer		3,250,000	-			3,250,000	B - Major Projects - Existing Facilities
		3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000			165,000	D - Capital Improvement - Existing Facilities
		3972BD2101	Ski Beach Boat Ramp Improvement Project	Engineering Manager	100,000	1,500,000				1,600,000	D - Capital Improvement - Existing Facilities
		3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	120,000					120,000	D - Capital Improvement - Existing Facilities
		3999L11902	Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer				190,000		190,000	D - Capital Improvement - Existing Facilities
		3999FF2201	Beach Furnishings	Parks Superintendent	10,000	10,000	10,000	10,000	10,000	50,000	D - Capital Improvement - Existing Facilities
		3999ME2202	Central Irrigation Controller Upgrade	Parks Superintendent			30,000			30,000	D - Capital Improvement - Existing Facilities
		3999BD2203	Third Creek Fence Redesign and Replacement	Parks Superintendent			15,000			15,000	D - Capital Improvement - Existing Facilities
		3999LI2204	Ski and Incline Beach Landscape Enhancement	Parks Superintendent			15,000			15,000	D - Capital Improvement - Existing Facilities
		3972BD2102	Beach Access Improvements	Senior Engineer	200,000	200,000	200,000			600,000	D - Capital Improvement - Existing Facilities
		3972BD1301	Reconstruct Pavement - Ski Beach	Senior Engineer		250,000				250,000	E - Capital Maintenance
		3972L11202	Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer				835,000		835,000	E - Capital Maintenance
		3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	-	7,500	150,000	150,000		307,500	E - Capital Maintenance
		3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent		-			25,000	25,000	E - Capital Maintenance
		3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent			54,000			54,000	F - Rolling Stock
		<b>Total</b>			<b>485,000</b>	<b>5,272,500</b>	<b>529,000</b>	<b>1,185,000</b>	<b>35,000</b>	<b>7,506,500</b>	
<b>Grand Total</b>					<b>44,633,400</b>	<b>25,363,000</b>	<b>21,331,700</b>	<b>22,993,375</b>	<b>4,884,610</b>	<b>119,206,085</b>	

**FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
<b>General Fund</b>									
Accounting/Information	1213BD2106	Network Closet Updates (HVAC)	15,000		15,000				
	1213CE2101	Power Infrastructure Improvements	38,000	40,000	78,000				
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	75,000	285,000				
	1213CE2104	Fiber Installation/Replacement	25,000		25,000				
	1213CE2105	Security Cameras	100,000		100,000				
	<b>Total</b>		<b>388,000</b>	<b>115,000</b>	<b>503,000</b>	<b>-</b>			
General	4378LI2104	IVGID Community Dog Park	100,000		100,000				
	1099CE2201	Board Meeting - Technology Upgrades	30,000		30,000				
	<b>Total</b>		<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>			
	<b>Total General Fund</b>		<b>518,000</b>	<b>115,000</b>	<b>633,000</b>	<b>-</b>			
<b>Utilities</b>									
Public Works Shared	2097CO2101	Public Works Billing Software Replacement			-	20,000			
	209HE1725	Loader Tire Chains - 2 sets			-	20,000			
	2097HE1729	2002 Caterpillar 950G Loader #523			-	265,000			
	2097HE1730	2003 Caterpillar 950G Loader #525			-	265,000			
	2097LE1720	Snowplow #300A			-	19,000			
	2097LE1721	Snowplow #307A			-	19,000			
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000		90,000	125,000			
	2097LE2221	Medium Duty Truck Plow	16,500		16,500				
	2097LV2220	Chevy 1/2-Ton Pick-up Truck	37,200		37,200				
	<b>Total</b>		<b>143,700</b>		<b>143,700</b>	<b>733,000</b>			
Water	2299DI1707	Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank			-	140,018			
	2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000		1,500,000				
	2299WS1802	Watermain Replacement - Alder Avenue	65,000		65,000				
	2299DI1102	Water Pumping Station Improvements	50,000		50,000				
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000		25,000				
	2299CO2203	LIMs Software	55,000		55,000				
	<b>Total</b>		<b>1,695,000</b>		<b>1,695,000</b>	<b>140,018</b>			
Sewer	2524SS1010	Effluent Pipeline Project	10,000,000		10,000,000	500,000			
	2599SS2010	Effluent Pond Lining	3,000,000		3,000,000	1,053,419			
	2599DI1703	Sewer Pump Station #1 Improvements	500,000		500,000	1,033,370			
	2599DI1104	Sewer Pumping Station Improvements	50,000		50,000				
	2599SS1102	Water Resource Recovery Facility Improvements	100,000		100,000				
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000		100,000	170,266			
	<b>Total</b>		<b>13,750,000</b>		<b>13,750,000</b>	<b>2,757,055</b>			
	<b>Total Utilities</b>		<b>15,588,700</b>	<b>115,000</b>	<b>15,588,700</b>	<b>3,630,073</b>			

**FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
<b>Community Services Funds</b>									
Championship Golf	3141LI1202	Cart Path Replacement - Champ Course	55,000		55,000	114,804			
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS				533,360			
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700		39,700				
	3142LE1741	2016 Bar Cart #724	20,000		20,000				
	3142LE1742	2016 Bar Cart #725	20,000		20,000				
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694				42,781			
	3142LE1745	2017 Toro 3500D Mower #743				36,184			
	3142LE1746	2012 JD 8500 Fairway Mower #670				93,486			
	3142LE1750	2013 JD 3235 Fairway Mower #685	98,000		98,000				
	3142LE1759	2014 3500D Toro Rotary Mower #693				37,000			
	3142LE1760	Replacement of 2010 John Deere 8500 #641	92,000		92,000				
	3143GC2002	Replace Icemaker Championship Golf Course Cart Barn				20,000			
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000		10,000				
		<b>Total</b>	<b>334,700</b>		<b>334,700</b>	<b>877,615</b>			
					-				
Mountain Golf	3241LI2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000		1,100,000	86,122			
	3241GC1404	Irrigation Improvements	18,000		18,000				
	3242LE1726	2016 Bar Cart #726	20,000		20,000				
		<b>Total</b>	<b>1,138,000</b>		<b>1,138,000</b>	<b>86,122</b>			
					-				
Facilities	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000		10,000				
		<b>Total</b>	<b>10,000</b>		<b>10,000</b>				
					-				
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000		110,000	32,407			
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000		18,000				
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000		75,000				
	3463HE1722	Loader Tire Chains (1-Set)				9,750			
	3463HE1723	2002 Caterpillar 950G Loader #524				265,000			
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000		17,000				
	3464LE1729	Snowplow #304A				19,000			
	3464LE1734	2016 Polaris Ranger Crew #723	19,000		19,000				
	3468RE0002	Replace Ski Rental Equipment				259,000			
	3469HE1740	14-passenger Van	125,000		125,000				
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000		49,000				
	3499CE2201	Installation RFID - Software and Gantries	410,000		410,000				
		<b>Total</b>	<b>823,000</b>		<b>823,000</b>	<b>585,157</b>			

**FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
Parks	4378LI2104	IVGID Community Dog Park	-		-				
	4378LI1604	Pump Track				78,504			
	4378BD2202	Skate Park Enhancement	10,000		10,000				
	4378LE1742	2015 Ball Field Groomer #706				24,000			
	4378LE2220	Toolcat with Bucket and Snowblower	70,000		70,000				
	4378LV1734	2011 Pick-Up with Lift gate #646	50,000		50,000				
		<b>Total</b>	130,000		130,000	102,504			
Recreation Center	4884BD2201	Recreation Center Expansion Project	25,435,000		25,435,000				
	4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000		100,000				
	4899FF1202	Rec Center Locker Room Improvements				750,000			
	4884BD1804	Chemtrol System for Recreation Center Pool	22,000		22,000				
	4886LE0001	Fitness Equipment	49,000		49,000				
		<b>Total</b>	25,606,000		25,606,000	750,000			
		<b>Total Community Services</b>	<b>28,041,700</b>		<b>28,041,700</b>	<b>2,401,398</b>			
Beaches	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000		55,000	110,000			
	3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000		100,000				
	3999BD1708	Ski Beach Bridge Replacement	120,000		120,000				
	3999FF2201	Beach Furnishings	10,000		10,000				
	3972BD2102	Beach Access Improvements	200,000		200,000				
			<b>Total Beaches</b>	<b>485,000</b>		<b>485,000</b>	110,000		
<b>Grand Total</b>			<b>\$ 44,633,400</b>	<b>\$ 115,000</b>	<b>\$ 44,748,400</b>	<b>\$ 6,141,471</b>			

**InclineVillage General Improvement District**

Reconciliation of Five-Year Capital Plan and Carryforward Funding  
to State of Nevada Form 4411LGF  
As of July 1, 2022

	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2024-26</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Fund Totals</b>
<b>Form 4411 LGF</b>						
General Fund	\$ 633,000	\$ 195,000	\$ 350,000	\$ 105,000	\$ 157,500	\$ 1,440,500
Utility Fund	15,588,700	14,589,000	12,213,000	15,113,700	2,695,320	60,199,720
Internal Services Fund	-	12,000	63,200	63,000	-	138,200
Community Services Fund	28,041,700	5,294,500	8,176,500	6,526,675	1,996,790	50,036,165
Beach Fund	485,000	5,272,500	529,000	1,185,000	35,000	7,506,500
	<u>\$ 44,748,400</u>	<u>\$ 25,363,000</u>	<u>\$ 21,331,700</u>	<u>\$ 22,993,375</u>	<u>\$ 4,884,610</u>	<u>\$ 119,321,085</u>
<b>Five-Year Capital Plan Summary</b>	\$ 44,633,400	\$ 25,363,000	\$ 21,331,700	\$ 22,993,375	\$ 4,884,610	\$ 119,206,085
Carry-forward Funding from FY2021-22						
Power Infrastructure Improvements	40,000					40,000
Network Upgrades	75,000					75,000
Totals	<u>\$ 44,748,400</u>	<u>\$ 25,363,000</u>	<u>\$ 21,331,700</u>	<u>\$ 22,993,375</u>	<u>\$ 4,884,610</u>	<u>\$ 119,321,085</u>





**Debt Management**  
**Debt Management and Limits**  
**Policy 14.1.0**

**POLICY.** The District will adopt comprehensive written debt management practices and they will be reviewed annually in conjunction with the budget process and revised as necessary.

1.0 Debt Limits. The Practice will define specific limits or acceptable ranges for each type of debt. Limits are generally set for legal, public policy, and financial reasons.

1.1 Legal limits may be determined by:

1.1.1 State constitution or law.

1.1.2 Local resolution or ordinance, or covenant.

1.2 Public Policy limits can include:

1.2.1 Purposes for which debt proceeds may be used or prohibited.

1.2.2 Types of debt that may be issued or prohibited.

1.2.3 Relationship to and integration with the Multi-Year Capital Planning.

1.2.4 Policy goals related to economic development, capital improvement financings, tax increment financing, and public-private partnerships.

1.3 Financial limits generally reflect public policy or other financial resource constraints, such as reduced use of a particular type of debt due to changing financial conditions. Appropriate debt limits can positively impact bond ratings, if the District demonstrates adherence to such policies over time. Debt limits will be stated as follows:

1.4 Direct Debt can be measured or limited by the following ratios:

1.4.1 Debt per capita,

1.4.2 Debt to taxable property value



**Debt Management**  
**Debt Management and Limits**  
**Policy 14.1.0**

- 1.4.3 General Obligation debt service payments as a percentage of governmental fund type revenues or expenditures.
- 1.5 Revenue Debt levels are often limited by debt service coverage ratios or credit rating impacts contained in bond covenants.
- 1.6 Short-Term Debt Issuance should describe the specific purposes and circumstances under which it can be used, as well as limitations in term or size of borrowing.
- 2.0 Debt Structuring Practices. The Practice will include specifics regarding the debt structuring practices for each type of bond, including:
  - 2.1 Maximum term stated in absolute terms or based on the useful life of the asset(s);
  - 2.2 Average maturity;
  - 2.3 Debt service pattern such as equal payments or equal principal amortization;
  - 2.4 Use of optional redemption features that reflect market conditions and/or needs of the government;
  - 2.5 Use of variable or fixed-rate debt, credit enhancements, short-term debt, and limitations as to when each can be used;
  - 2.6 Other structuring practices should be considered such as capitalized interest, deferral of principal and/or other internal credit support including general obligation pledges.
- 3.0 Debt Issuance Practices. The Practice will provide guidance regarding the issuance process, which may differ for each type of debt. These practices include:
  - 3.1 Criteria for determining the sale method (competitive, negotiated, placement) and investment of proceeds,



**Debt Management**  
**Debt Management and Limits**  
**Policy 14.1.0**

- 3.2 Criteria for issuance of advance refunding and current refunding bonds,
  - 3.3 Selection and use of professional service providers,
  - 3.4 Use of comparative bond pricing services or market indices as a benchmark in negotiated transactions, as well as to evaluate final bond pricing results, and
  - 3.5 Use of credit ratings, minimum bond ratings, determination of the number of ratings, and selection of rating services.
- 4.0 Debt Management Practices. The Practice will provide guidance for ongoing administrative activities including:
- 4.1 Investment of bond proceeds,
  - 4.2 Primary and secondary market disclosure practices, including annual certifications as required,
  - 4.3 Arbitrage rebate monitoring and filing,
  - 4.4 Federal and state law compliance practices, and
  - 4.5 Market and investor relations efforts.



**Debt Management  
Debt Service Payment Settlement  
Practice 14.2.0**

**RELEVANT POLICIES: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits**

To ensure that debt principal and interest payments are made on a timely and cost effective basis, the District will manage debt service as follows:

- 1.0 The District will ensure that all parties responsible for making debt service payments fulfill their fiduciary and operational responsibilities. The negotiation of contract terms should serve the District, the trustee/fiscal agent/paying agent and the bondholders and include:
  - 1.1 requirements for timely payment of all funds on the due date;
  - 1.2 full utilization of funds by the District until the due date;
  - 1.3 requirement for use of electronic fund transfer throughout the payment process; and
  - 1.4 requirements that all parties execute transactions in the most cost efficient and effective manner.
- 2.0 The District will ensure that appropriate contractual terms and internal procedures are in place. The District will negotiate terms allowing for full investment of funds by the District until the payment due date by utilizing electronic fund transfer.
- 3.0 The District will require that trustees/fiscal agents/paying agents invoice the District for debt service payments a minimum of 30 days prior to the due date.
- 4.0 The District will use electronic fund transfer to assure transfer to the trustee/fiscal agent/paying agent on the payment date. If payment must be made by check, the District will ensure paying the check no more than five (5) days prior to the payment date through a guaranteed delivery service.
- 5.0 The District will ensure that all parties to the transaction (internal and external) are kept informed of the procedures established.



**Debt Management  
Debt Issuance Limitations  
Practice 14.2.1**

**RELEVANT POLICIES: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits**

To ensure that debt, through the issuance of bonds or other long term indebtedness, is limited to appropriate levels, the District will manage outstanding bonds and installment purchase obligations through a measure of affordability as follows:

- 1.0 The District will ensure that all bonded indebtedness is analyzed and validated by comparing the consequences of the debt issuance against the District's Debt Coverage Ratio. Debt issued for non-utility purposes must remain within a Debt Coverage Ratio of at least 1.5 times. Debt issued for utility purposes must remain within a Debt Coverage Ratio of 1.75 times.

Under this Practice, "utility" purposes are those related to only water and sewer functions. The Debt Service Coverage Ratio will be determined by dividing the operating or other available revenues less operating expenses other than depreciation and interest by the annual principal and interest payments. The ratio will be stated in the number of times the net revenue covers the annual debt service. The process of analysis and validation will consider the projected amounts for each year the issue will be outstanding. An acceptable result will include meeting the standard on average over the life of the issue in question. However, the coverage ratio in any one year cannot go below 1.0.

- 2.0 The District will consider issuing a bond for any non-"utility" project or group of projects, when that totals more than \$2,500,000 and can be repaid within 10 years of issuance. The District will consider issuing a bond for a period longer than 10 years when it is necessary for the economic feasibility of the project.
- 3.0 The District will consider issuing a bond for any "utility" project or group of projects, when that totals more than \$2,500,000 and can be repaid within 20 years of the completion of the project acquisition or construction. The additional time allowed is in recognition of that



**Debt Management**  
**Debt Issuance Limitations**  
**Practice 14.2.1**

maturity under the Nevada State Revolving Fund Loan Program. Shorter maturities are preferred whenever feasible.

- 4.0 The effective limitation on the total of bonds outstanding at a given point of time is expected to be a function of the feasibility in the marketplace for a proposed issue, combined with the District existing Bond Rating, the financial projections of the District and the ability to sell bonds within the projected parameters.
- 5.0 Consideration of the use of installment purchase obligations will be conducted according to Nevada Revised Statutes. This form of financing is also referred to as municipal leasing, can be considered for a project or group of projects when that totals more than \$250,000 and can be repaid within 10 years of issuance (in effect requiring the obligation to comply with Medium Term Financing guidelines).
- 6.0 This Practice is expected to be reviewed and updated from time to time to validate the coverage ratio and the dollar and maturity limits used to establish acceptance for issuance of bonded indebtedness. That review should occur in conjunction with the adoption of the Debt Management Policy.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Review, discuss and possibly approve two (2) new Board Policies as follows: 1) Policy 20.1.0 - Purchasing Policy for Goods and Services, and 2) Policy 21.1.0 - Purchasing Policy for Public Works Contracts

**DATE:** July 27, 2022

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees review, discuss and possibly approve two new Board Policies, as follows:

- 1) Policy 20.1.0 - Purchasing Policy for Goods and Services, and
- 2) Policy 21.1.0 - Purchasing Policy for Public Works Contracts Review

### **II. BACKGROUND**

Currently, the District's procurement of goods and services is governed by provisions of Nevada Revised Statutes Chapter 332, cited as the Local Government Purchasing Act, while procurement of Public Works contracts (as defined) is governed by Nevada Revised Statutes Chapter 338 – Public Works Projects.

While conformity with applicable provisions of the NRS meets the legal procurement requirements imposed by the State of Nevada, best practices suggest that local government entities adopt formal agency-specific purchasing policies.

The benefits of the District adopting formal purchasing policies include:

- Improved clarity and transparency related to applicable provisions of the Nevada Revised Statutes (currently cited by reference in District’s internal Purchasing Procedure documents), and
- The ability of the District to establish procurement policies that are more stringent than certain provisions of the NRS, if doing so advances Board goals and objectives related to procurement of goods, services or Public Works contracts and, by extension, the expenditure of District resources.

As part of the District’s overall effort to review, update and enhance its internal controls related to management of fiscal resources and assets, in January of this year, Management Partners, Inc., was engaged on a project to assist with updating the District’s Finance and Accounting Procedures documents, to include existing purchasing procedures, last updated in January, 2015.

The scope of services for the Management Partners engagement included:

*Review of Purchasing Policies and Procedures*

- Interview District staff and selected Trustees to determine major areas of focus for updated policies and procedures.
  - Review existing purchasing policies and procedures to ensure they reflect industry best practices and compliance with Nevada Revised Statutes.
  - Prepare a PowerPoint of observations and preliminary recommendations for policy and procedural updates and review with District staff.
  - Using the existing purchasing and accounts payable procedural documentation, prepare a concise draft purchasing policy document and a purchasing procedures manual.
- *Reviewing Other Finance and Accounting Policies and Procedures (Finance and Accounting Manual)*
  - *Present Recommended Purchasing Policies and Procedures to Board of Trustees*

An agenda item was prepared at the Board meeting of June 29, 2022 that presented for Board review and feedback, draft policy documents to establish formal District purchasing policies for goods and services as well as public works contracts. The draft policy documents also incorporated recommendations from Management Partners aimed at aligning these policies with industry best practices.



At the June 29<sup>th</sup> meeting, the Board honored a request by Trustee Schmitz to review the draft policy documents with staff in order to offer suggested edits and revisions. The Board directed that such edits not include substantive revisions to the draft policies presented at the meeting. Additionally, information was requested related to the impact of the recommendation to increase the General Manager's spending authority from \$50,000 to \$100,000.

This agenda item has been prepared to request formal Board action to approve two new Board policies related to procurement of goods and services as well as procurement of public works contracts. The policies presented herein have been reviewed with management and legal counsel.

### **III. DISCUSSION**

Management is recommending that the Board consider adopting formal District Purchasing Policies consistent with applicable provisions of the Nevada Revised Statutes and management best practices in this area.

While the District currently lacks a formal Board-approved Purchasing Policy, procurement activity is conducted pursuant to the provisions of NRS 332, the Local Government Procurement Act, and NRS 338, related to Public Works contracts. These statutory provisions are cited, by reference in internal purchasing procedures (most recently updated in January of 2015), and can be accessed via the following links:

<https://www.leg.state.nv.us/nrs/nrs-332.html>

<https://www.leg.state.nv.us/nrs/nrs-338.html>

In addition, there are provisions related to aspects of the procurement process found in selected existing Board Policies (for example Board Policy 3.1.0 – Conduct Meetings of the Board of Trustees, establishing the General Manager's contract award authority).

As part of the District's overall effort to review, update and enhance internal controls a review of existing purchasing procedures, in relation to management best practice, was conducted by the consulting firm of Management Partners and has led to the development of proposed District purchasing policies.

Presented herein, for Board review, discussion and feedback are a set of companion Purchasing Policies related to the procurement of a) goods and services and b) public works contracts.

Among the specific recommendations offered by Management Partners, and presented to the Board at the June 29<sup>th</sup> meeting are:

- Adopt formal Board-approved District Purchasing Policies, to include:
  - Board Policy 20.1.0 - Purchasing Policy for Goods and Services (Attachment 1)
  - Board Policy 21.1.0 - Purchasing Policy for Public Works Contracts (Attachment 2)
- Incorporate definitions to provide clarification on interpretation of NRS definitions and requirements and District procedures, where appropriate.
  - Example – defining and explaining the difference between contract amendments, contract change orders, and contract contingencies
- Increase the General Manager’s contract award authority to \$100,000 (*currently set at \$50,000 via Board Policy 3.1.0*).
- Specify roles and responsibilities of the GM and department directors.
- Provide clarity on contract award authority and delegation thereof.
- Limit flexibility provided by NRS 332
  - Example - establishing presumption of competitive solicitation for selected contracts that are exempted from competitive solicitation pursuant to NRS 332.115
- Establish requirements for entering into a District contract via a purchasing consortium or otherwise via a competitive solicitation undertaken by another public agency.
- Include budget appropriation requirements for contract awards.
- Update the District’s current internal Purchasing Procedures to a) ensure consistent application of the proposed Purchasing Policies, and b) incorporate process and workflow changes associated with the District’s implementation of the new Tyler-Munis Financial System (Attachment 3).

*Requested Information Related to Recommendation to Increase the General Manager’s Contract Award Authority*

At the June 29<sup>th</sup> Board meeting, in the context of considering the recommendation to increase the General Manager’ spending authority from \$50,000 to \$100,000, Trustee Dent requested that staff provide the Board with an analysis of past procurement-related Board agenda items that, under the proposed policies, would no longer require Board action

Staff has reviewed Board agenda items for the past fiscal year (July 2021 through June 2022), to assess the number of agenda items potentially impacted by the proposed policy relative to the General Manager’s contract authority. This analysis is summarized as follows (see Attachment 4):

Total number of agenda items requesting Board approval for purchases and/or contracts <b>below \$100,000</b>	28
Total number of agenda items requesting Board approval for purchases and/or contracts <b>over \$50,000 and below \$100,000</b>	19
<i>Items Approved by the Board</i>	19
<i>Items Approved unanimously by the Board (based on members present)</i>	18
Total number of agenda items requesting Board approval for purchases and/or contracts <b>below \$50,000</b>	9
<i>Items Approved by the Board</i>	8
<i>Items Approved unanimously by the Board (based on members present)</i>	7
Unbudgeted / Sole Source / Board-requested / GM discretion*	11

Note (\*) – Several items were brought to the Board for review/approval regardless of the GM’s contract authority. These included “unbudgeted” items, sole source procurements, items requested by the Board of Trustees, and items determined by the General Manager to seek Board approval.

In addition, staff has reviewed the Final approved Budget for FY2022-23, and estimates (at a minimum) the following budgeted items potentially impacted by the proposed policy change (See Attachment 5):

- Purchases and contracts over \$50,000 and under \$100,000:
  - *Operating Budget* 12
  - *Capital Improvement Projects* 15
  - *Capital Repair and Maintenance (Expense)* 6

#### IV. CONCLUSION

It is recommended that the Board of Trustees review, discuss and possibly approve two new Board Policies, as follows:

- 1) Policy 20.1.0 - Purchasing Policy for Goods and Services, and
- 2) Policy 21.1.0 - Purchasing Policy for Public Works Contracts Review

Review, discuss and possibly approve two (2) new Board Policies as follows: 1) Policy 20.1.0 – Purchasing Policy for Goods and Services, and 2) Policy 21.1.0 – Purchasing Policy for Public Works Contracts

-6-

July 27, 2022

If approved, the effective date for the two new Board Policies would be August 1, 2022.

Attachments:

- 1) Board Policy 20.1.0 - Purchasing Policy: Goods and Services
- 2) Board Policy 21.1.0 - Purchasing Policy: Public Works Contracts

*Informational Items:*

- 3) *Analysis of Board Agenda Items (July 2021 – June 2022)*
- 4) *FY2022-23 Final Budget (Capital Project and Capital-related Expense)*



## Purchasing Policy for Goods and Services Policy 20.1.0

### 1.0 Policy

This policy is cited as the “Incline Village General Improvement District Purchasing Policy” and is hereafter referred to as the “Purchasing Policy” or “policy.”

### 1.1 Purpose

The purposes of the Purchasing Policy (policy) are to define the purchasing system that is used for the procurement of goods and services (**general services and professional services, unless specified**) as authorized by the Nevada Revised Statutes; to provide for the fair and equitable treatment of all persons involved in the purchasing process; to obtain the highest possible value in exchange for public funds; to exercise positive financial control over purchases; and to safeguard the quality and integrity of the purchasing system.

### 1.2 Enabling Statute(s)

The Purchasing Policy is adopted pursuant to Chapter 332 of the Nevada Revised Statutes (NRS), cited as the Local Government Purchasing Act. Any purchase of goods and/or services as defined herein shall be made in compliance with the Local Government Purchasing Act or more restrictive requirements as may be adopted by the Incline Village General Improvement District Board of Trustees.

For goods and services purchases that utilize federal grant funding, the procurement standards required by Title 2, Subtitle A, Chapter II, Part 200, Subpart D, sections 200.318 to 327 (2 CFR 200.318 to 327) shall apply.

**With the exception of Sections 1.3, 1.4, 1.5, and where specifically noted elsewhere**, this policy shall not apply to the procurement of public works construction projects, which shall be governed by NRS Chapter 338.

### 1.3 Definitions

For the purposes of this policy and implementing administrative procedures, the following definitions shall apply:

- A. Authorized representative. Unless otherwise designated, the authorized representative is the person/position designated by the Board of Trustees (governing body) to be responsible for purchasing functions described or referenced herein. The



## **Purchasing Policy for Goods and Services Policy 20.1.0**

- authorized representative of the District is the General Manager, who may delegate purchasing roles and responsibilities as allowed by and in accordance with this policy.
- B. Awarding body. The awarding body is the Board of Trustees or its authorized representative as defined and prescribed herein.
  - C. Competitive solicitation. A written statement that sets forth the requirements and specifications of a required purchase that can include an invitation to bid, request for proposals, request for statement of qualifications, request for quotations, or other acceptable methods in compliance with NRS Chapter 332.
  - D. Contract. A mutual, written understanding between two or more competent parties, whereby one party agrees to perform as defined in the contract and the other party agrees to compensation for the performance rendered in accordance with the contract conditions. Contract and agreement may be used synonymously, and a purchase order can be a legally binding contract if issued with the terms and conditions of a purchase transaction.
  - E. Contract amendment. An agreed upon modification to an existing and properly awarded contract. Contract amendments shall be approved by the appropriate awarding body based on the aggregate total of the contract, i.e., the initial contract plus each amendment.
  - F. Contract change order. A modification to an existing contract to add or deduct work or materials that does not increase the approved contract amount.
  - G. Contract contingency. A percentage amount, typically ten percent, which is recommended for approval to the awarding body at the time of contract award that is reserved for unforeseen conditions encountered during project delivery. A contract contingency cannot be used to increase the scope of a project (see contract amendment).
  - H. General services. Work performed or services rendered by independent contractors such as custodial services; building, equipment or other maintenance not classified as a public work; and machinery and equipment rental. General services are typically associated with operational work and involve physical skills.
  - I. Goods. Equipment, materials and supplies to be furnished or used by any department of the District, including items to be purchased by the District and furnished to contractors for use in public works projects.
  - J. Governing body. The governing body shall be the Board of Trustees.
  - K. Implementing administrative procedures. Written instructions and procedures approved by the General Manager that implement the prescriptions and requirements of this policy.
  - L. Lowest responsive and responsible bidder. A responsible bidder/proposer who submits a bid/proposal that is responsive to the solicitation requirements.



## Purchasing Policy for Goods and Services Policy 20.1.0

- M. Professional services. Services performed by a person or firm engaged in a profession based on highly specialized and/or technical knowledge or skill such as accountants, attorneys, architects, engineers, and physicians. Professional services are most closely associated with consultants who produce reports, studies and plans/specifications.
- N. Sole Source. Sole source procurement means that only one source (vendor/supplier) exists to purchase the equipment, goods or supplies.
- O. State Contracts – Contracts entered into by the State of Nevada Purchasing Division which are located at <https://nevadaepro.com/bso/>. These contracts are eligible for use by the District pursuant to NRS §332 and §333.
- P. Surplus Personal Property. Equipment, materials and supplies that is no longer used or has become obsolete, to be sold, exchanged or donated in accordance with NRS Chapter 332.

### 1.4 Procurement Responsibilities

This section sets forth procurement responsibilities of Incline Village General Improvement District (IVGID or District) staff members.

#### 1.4.1 General Manager

The General Manager, as the Board of Trustee's authorized representative, **or his/her designee**, is responsible for the following procurement activities and functions:

- A. Adopting and keeping current administrative procedures that implement this purchasing policy and subsequent updates for consistency with NRS Chapter 332, or other changes in the law or revisions desired by the Board of Trustees.
- B. Overseeing and facilitating compliance with this policy, including:
  - 1) Exercising positive financial control over purchase transactions.
  - 2) Conducting competitive bidding and other forms of solicitation in the manner prescribed by [Article 2, Competitive Solicitation Requirements](#) of this policy.
  - 3) Awarding, recommending the award, and executing contracts in the manner prescribed by [Section 1.5, Contract Award Authority](#) of this policy.
  - 4) Staying informed of public procurement and market trends for effective procurement management.
  - 5) Prescribing and maintaining such forms as are necessary to conduct procurement processes compliant with this policy.
  - 6) Recommending updates to the purchasing policy for Board approval, as needed.



## **Purchasing Policy for Goods and Services Policy 20.1.0**

- 7) Maintaining purchasing records and tracking expenditures associated with centralized goods and services purchases.
- 8) Approve the sale, donation, or trade-in of surplus personal property as prescribed in NRS Chapter 332.

### **1.4.2 Department Directors**

Each department director shall be responsible for ensuring that all departmental purchases are made in compliance with this policy and implementing administrative procedures, including:

- A. Preparing competitive solicitations appropriate to the procurement.
- B. Developing a good faith cost estimate of each procurement, planned or otherwise, to determine the appropriate solicitation procedure(s) whether competitively bid or sourced.
- C. Ensuring that the proper solicitation method is followed.
- D. Evaluating bids, proposals or price quotations received in accordance with the selection procedures appropriate to the method of solicitation.
- E. Ensuring that any contract or purchase order resulting from a solicitation process is approved and executed by the appropriate Awarding Body as defined herein.
- F. Ensuring that sufficient funds are appropriated to pay for a purchase.
- G. Ensuring that a contractor, consultant or vendor has met all District requirements pertinent to the purchase before goods are provided or services rendered. Such requirements may include, but are not limited to:
  - 1) Payment and/or performance bonds,
  - 2) Insurance certificates listing IVGID as an additional insured with incorporated endorsement pages, or
  - 3) Appropriate permits and/or licenses.
- H. Inspecting goods received to determine conformance with product specifications.
- I. Monitoring the performance of contractors, consultants and vendors to ensure compliance with contract requirements.
- J. Recommending and preparing contract amendments and change orders as necessary, and ensuring that such instruments are approved by the appropriate Awarding Body and that sufficient funds are appropriated to pay for the contract modification.
- K. Ensuring that due diligence is performed before determining that a purchase can proceed without a competitive solicitation process, provided that:
  - 1) The exception to a competitive solicitation is allowable under NRS Chapter 332 and is not otherwise excluded from exception by this policy.





## **Purchasing Policy for Goods and Services Policy 20.1.0**

- 2) The exception is properly documented and approved by the authorized representative.
  - 3) A resultant contract or purchase order is appropriately funded and approved by the appropriate awarding body.
- L. Keeping sufficient records of all departmental procurement process documentation, contracts and expenditures thereof, and ensuring that documentation is properly stored and filed in accordance with required recordkeeping procedures.
- M. Recommend the disposal of surplus personal property in accordance with NRS Chapter 332.

### **1.5 Contract Award Authority**

The authority to approve and execute contracts that legally bind IVGID to the purchase of goods and/or services shall be vested in the Board of Trustees, or its authorized representative, as prescribed in this policy, subject to mandatory requirements of NRS Chapter 332 that may be adopted and which supersede IVGID policy prescription.

#### **1.5.1 Board of Trustees**

The Board of Trustees shall be the awarding body for any purchase of goods and/or services. For operational effectiveness and efficiency, business necessity or other purpose, the Board of Trustees, in its capacity as the governing body, may delegate the authority to award and execute contracts of any amount to the authorized representative. Such authority shall only be delegated as prescribed by this policy.

Until such time that economic conditions or other factors require a modification, the Board of Trustees shall approve any purchase for which the single transaction as defined herein exceeds \$100,000.

#### **1.5.2 Delegation of Contract Award Authority**

The following subsections establish the dollar threshold amounts and other requirements associated with the delegation of contract award authority.

##### **1.5.2.1 Delegation by the Board of Trustees to the General Manager**

To ensure efficient and effective business operation of the District, the General Manager, as the authorized representative of governing body, may award and



## **Purchasing Policy for Goods and Services Policy 20.1.0**

execute contracts for the purchase of goods and/or services for which a single transaction does not exceed \$100,000.

Nothing in this section shall preclude the General Manager from requesting Board approval for contracts below this amount if deemed to be in the best interest of the District.

### **1.5.2.2 Delegation by the General Manager to District Staff Members**

To ensure the efficient and effective business operation of the District, the General Manager may delegate contract award and/or execution authority granted by the Board of Trustees to the authorized representative. Such delegation shall be in writing and shall be reported to the Board of Trustees as an information item at the next regularly scheduled Board meeting.

### **1.5.2.3 Award Authority Determined by Single Transaction**

For the purpose of determining the appropriate award authority, contract amounts shall be defined by what constitutes a single, or one transaction, as follows:

- A. One-time Purchase. Each discrete, one-time purchase that will not be duplicated in a fiscal year or fiscal years is a single transaction.
- B. As-needed or On-call Contracts. The contract term of an as-needed or on-call contract that may be required for recurring goods or services throughout a fiscal year, coupled with the total estimated value to be spent during the contract term, shall be considered a single transaction.
- C. Contract Amendments. A single transaction associated with a contract amendment shall be the sum total of the original contract amount of the amendment.
- D. Multi-year Contracts. A single transaction associated with a contract awarded for more than one year shall be the estimated sum total of the contract term, subject to the annual budget appropriation required specified in subsection 1.5.2.4.

### **1.5.2.4 Annual Budget Appropriation Required**

For the purpose of complying with this policy, no contract for goods and/or services needed shall be awarded unless there exists an underlying budget appropriation in



## **Purchasing Policy for Goods and Services Policy 20.1.0**

the fiscal year in which the contract is awarded, **or an exception under NRS 354.626 or other law applies.**

Contracts awarded in a fiscal year that are anticipated to extend into a subsequent fiscal year or years may be awarded by the appropriate awarding authority but shall be subject to the appropriation requirement specified herein. The appropriation requirements specified herein shall be incorporated in District contract templates.

For construction projects adopted pursuant to IVGID's five-year capital improvement program (CIP), annual appropriations shall be presumed for the anticipated duration of a project.

### **2.0 Competitive Solicitation Requirements**

#### **2.1 Competitive Solicitation Requirements**

Any competitive solicitation required by this policy shall follow the requirements contained and referenced in this section.

##### **2.1.1 Required Contents**

Each competitive solicitation issued by IVGID shall include the following content:

- A. The minimum requirements that a successful responding offeror must meet for contract award.
- B. The method by which a contract will be awarded, i.e., to the lowest responsive and responsible bidder or based on factors in addition to price.
- C. Notice of the written certification required pursuant to subsection 4 of NRS 332.065 (Boycott of Israel), if applicable (see [Subsection 2.2.6.1, Additional Solicitation Requirements When Using an Invitation to Bid](#)).
- D. The period during which a notice of protest of a contract award may be submitted, if applicable (see [Subsection 2.2.6.1, Additional Solicitation Requirements When Using an Invitation to Bid](#)).

##### **2.1.2 Advertisement of Solicitation Opportunity**

When required by this policy, the advertisement of a solicitation opportunity shall be published as follows:



## **Purchasing Policy for Goods and Services Policy 20.1.0**

- A. In a newspaper of general circulation in Washoe County at least once and not less than 7 days before the due date and time of the solicitation response.
- B. Posted on a secure website every day for not less than 7 days before the due date and time of the solicitation response, as applicable and required.

The advertisement must state:

- A. The nature of the contract to be awarded.
- B. Where plans and specifications are available, if any.
- C. The date and time which responses must be received by and opened, as applicable.
- D. Whether the written certification required by subsection 4 of NRS 332.065 is applicable.
- E. Other information pertinent to a contract to be awarded.

### **2.2 Competitive Solicitation Methods**

Competitive solicitation authorization and methods required by this policy are established as follows.

#### **2.2.1 Authorization to Issue Competitive Solicitations**

The General Manager, as the District's authorized representative, shall be responsible for conducting competitive solicitations and ensuring compliance with the procurement methods required by this policy.

To ensure efficient and effective business operations, the General Manager may assign responsibilities associated with competitive solicitations to subordinate staff members. Depending on the complexity and/or the sensitivity of the procurement, the General Manager may request approval of the solicitation by the Board of Trustees prior to issuance, when in the best interests of the District.

#### **2.2.2 Competitive Solicitation Dollar Thresholds**

The Local Government Purchasing Act does not establish competitive solicitation thresholds below \$50,000. As a matter of prudence and best practice, this policy establishes such requirements in subsections 2.2.3 and 2.2.4 below.



## **Purchasing Policy for Goods and Services Policy 20.1.0**

### **2.2.3 Purchase of Goods and General Services Up To \$10,000**

A competitive solicitation process is not required for the purchase of goods and/or general services estimated to cost \$10,000 or less in a single transaction. However, nothing shall preclude District staff members from conducting price comparisons to ensure the best overall value is obtained.

### **2.2.4 Purchase of Goods and General Services Between \$10,000.01 and \$50,000.00 (Informal Solicitation Methods)**

The purchase of goods and/or general services estimated to cost between \$10,000.01 and \$50,000.00 in a single transaction may be procured by soliciting a minimum of two price quotations from sources capable of meeting the District's requirements under a resultant contract, unless a more formalized method such as the use of a standard bidding template is prescribed by the General Manager or designated authorized representative.

#### **2.2.4.1 Less Than Two Price Quotations Received in Response to Informal Solicitation**

If at least two price quotations are solicited, and only one is received, the authorized representative may recommend approval of the purchase to the awarding body provided that appropriate written documentation is presented with the purchase request that justifies the selection.

#### **2.2.4.2 No Preclusion for Advertisement of Solicitation Opportunity**

Nothing in this section shall preclude the authorized representative from advertising a competitive solicitation opportunity for a goods and/or **general** services purchase within the dollar thresholds specified in this section if in the best interest of the District to do so.

### **2.2.5 Purchase of Goods and/or General Services Between \$50,000.01 and \$100,000.00 (Formal Solicitation Methods)**

A competitive solicitation for goods and/or **general** services anticipated to cost between \$50,000.01 and \$100,000.00 shall be solicited as follows:

- A. Responses must be solicited from two or more prospective sources capable of providing the required goods and/or **general** services under a resultant contract.



## Purchasing Policy for Goods and Services Policy 20.1.0

- B. The solicitation may be advertised in the manner prescribed in [Section 2.1.2, Advertisement of Solicitation Opportunity](#).

### 2.2.6 Purchase of Goods and/or General Services Greater Than \$100,000 (Formal Solicitation Methods)

A competitive solicitation for goods and/or **general** services anticipated to cost more than \$100,000 shall be solicited as follows:

- A. The solicitation must be advertised in the manner prescribed in [Section 2.1.2, Advertisement of Solicitation Opportunity](#).
- B. Responses may be solicited from two or more prospective sources capable of providing the required goods and/or **general** services under a resultant contract.

#### 2.2.6.1 Additional Solicitation Requirements When Using an Invitation to Bid

If an invitation to bid is the solicitation method used to procure goods and/or **general** services anticipated to cost more than \$100,000, the following requirements shall apply.

- A. The contract must be awarded to the lowest responsive and responsible bidder. Such determination shall be made in accordance with the determining factors specific in NRS 332.065(2).
- B. An awarded contract must include a notice of written certification required pursuant to and in the manner prescribed by subsection 4 of NRS 332.065 (Boycott of Israel).
- C. The District shall give preference to the use of recycled products, as applicable and as specified in NRS 332.066.

#### 2.2.6.2 Use of Solicitation Methods Other Than an Invitation to Bid

A competitive solicitation method other than an invitation may be used so long as the minimum requirements for a responding offeror are met ([Subsection 2.1.1, Required Contents](#)) are met.

#### 2.2.6.3 Protest of Contract Award

A person or company who has submitted a response to a solicitation may submit a notice of protest regarding the award of contract in accordance with the requirements



## **Purchasing Policy for Goods and Services Policy 20.1.0**

prescribed in NRS 332.068 or a successor provision or provisions. The General Manager, as the District's authorized representative, shall develop procedures for evaluating and responding to the protest of a contract award.

### **2.2.6.4 Rejection of Response(s) Received**

A response to a competitive solicitation may be rejected if it is determined that any of the following circumstances apply:

- A. A submittal is non-responsive, or a responding offeror is non-responsible.
- B. The quality of goods or services offered does not conform to District requirements.
- C. The public interest would be served by such rejection.

The General Manager, as the District's authorized representative, shall be responsible for determining whether to reject a response or responses to a competitive solicitation in accordance with NRS 332.075 or successor provision(s). Depending on the nature of the rejection(s), the General Manager, in consultation with District counsel, may request Board authorization to reject a submittal or submittals.

### **2.2.7 Purchase of Professional Services**

Contracts for professional services where highly specialized knowledge or technical know-how is required are not always adapted to award by competitive solicitation. District staff shall evaluate each purchase of professional services to determine whether a competitive solicitation process would serve the best interests of IVGID or whether such a process would be impractical.

#### **2.2.7.1 Professional Services Procured Through a Competitive Solicitation Process**

Professional services procured through a competitive solicitation process may be conducted by request for proposals, request for statement of qualifications, or other method allowable by NRS Chapter 332, so long as responding offerors are evaluated on their qualifications, experience and demonstrated competence.

Competitive solicitations for professional services shall be conducted in a manner prescribed by the General Manager in the implementing administrative procedures. Such procedures shall be guided by the competitive solicitation and contract award thresholds prescribed in this policy.





## **Purchasing Policy for Goods and Services Policy 20.1.0**

### **2.2.7.2 Professional Services Procures Without a Competitive Solicitation Process**

Professional services procured without a competitive solicitation process shall follow the requirements set forth in [Subsection 3.2.1, Documentation and Approval Requirements for Purchases Excepted from Competitive Solicitation](#).

### **2.2.8 No Responses Received to Competitive Solicitation**

If a competitive solicitation process is conducted and no responsible responses are received, the authorized representative may let a contract without a competitive solicitation provided that:

- A. A notice is published for not less than 7 days stating that no responses were received and that the contract may be awarded without further solicitation.
- B. The authorized representative considers any response received during the noticing period.
- C. The contract is awarded by the appropriate awarding authority.

## **3.0 Exceptions to Competitive Solicitation Requirements**

### **3.1 Exceptions to Competitive Solicitation Requirements**

As defined in NRS Chapter 332, certain contracts by their nature are not adapted to award by a competitive solicitation. Such contracts can only be exempted from a competitive solicitation in accordance with the requirements prescribed in this section.

Contracts that the District may exempt from a competitive solicitation include:

- A. Emergency contracts required to mitigate or prevent the imminent loss of life or property, or the imminent disruption of business operations.
- B. Sole source purchases, as defined.
- C. Contracts not adapted to award by competitive solicitation including:
  - 1) Professional services as prescribed herein.
  - 2) Repair and maintenance of equipment that may be more efficiently serviced by a certain person.
  - 3) Instances where compatibility with existing equipment is an overriding consideration.





## **Purchasing Policy for Goods and Services Policy 20.1.0**

- 4) Perishable goods.
  - 5) Standardized computer hardware and peripheral devices and software, and the maintenance and support thereof.
  - 6) Insurance.
  - 7) Computer hardware and associated peripheral equipment and devices; and software.
  - 8) Goods or services available pursuant to an agreement between a vendor and the General Services Administration (GSA) or other federal government agency.
  - 9) Items for resale through a retail outlet operated in state by a local government or the State of Nevada.
- D. Contracts awarded pursuant to solicitation by other government entities or cooperative purchasing organizations.
  - E. Personal safety equipment as determined by the authorized representative.
  - F. Contracts with carriers.
  - G. Purchase or acquisition at auction, closeout and bankruptcy sales.
  - H. Failure to receive responses to a competitive solicitation as prescribed in [Subsection 2.2.8, No Responses Received to Competitive Solicitation](#).
  - I. Other exceptions authorized by NRS Chapter 332 with approval of the awarding body.

### **3.2 Presumption of Competitive Solicitation**

In order to demonstrate the District's commitment to fair and open competition, it shall be presumed that competitive solicitations will be conducted whenever possible for goods or services that are otherwise exempt from bidding under NRS 332.

#### **3.2.1 Documentation and Approval Requirements for Purchases Excepted from Competitive Solicitation**

Pre-approval by the authorized representative is required before any goods or services can be procured without a competitive solicitation process. Such authorization shall be prescribed in the implementing administrative procedures.

### **4.0 Prohibitions and Associated Penalties**



## **Purchasing Policy for Goods and Services Policy 20.1.0**

### **4.1 Overview**

To assure and maintain public confidence in the integrity of the IVGID purchasing system, the following prohibitions and associated penalties are adopted that apply to any District elected official or employee involved in procurement processes.

#### **4.1.1 Prohibition on Financial Interest in Contracts**

As included in Board of Trustees Policy 3.1.0, the District and its Board shall **avoid all prohibited personal financial interests in contracts.**

### **4.2 Prohibition on Splitting**

Purchases of goods and services cannot, under any circumstances, be split or separated into smaller components to avoid the District's competitive solicitation or contract award requirements.



## **Purchasing Policy for Public Works Contracts Policy 21.1.0**

### **1.1 Purpose**

The purpose of this **Public Works Contracts policy** is to summarize IVGID policy requirements for competitively bidding and awarding **of** contracts solely for the purpose of constructing public works.

### **1.2 Enabling Statute(s)**

This section of the Purchasing Policy is adopted pursuant to Chapter 338 of the Nevada Revised Statutes (NRS 338), cited as Public Works. All contracts awarded for the construction of public works shall be made in compliance with NRS 338 or more restrictive requirements as may be adopted by the Incline Village General Improvement District Board of Trustees.

### **1.3 Public Works Defined**

Any project for the new construction, repair, or reconstruction of a project financed with public money in whole or in part for public:

- Buildings,
- Highways, roads, streets and alleys,
- Utilities, water mains and sewers,
- Parks and playgrounds,
- Convention facilities, and

All other publicly owned works and property.

### **1.4 Applicability of Purchasing Policy Provisions**

The following sections of the District's Purchasing Policy shall apply to this Purchasing Policy for Public Works Construction:

- Applicable definitions contained in Section 1.3, Definitions.
- Referenced provisions in Section 1.4, Procurement Responsibilities.
- Section 1.5, Contract Award Authority.



## **Purchasing Policy for Public Works Contracts Policy 21.1.0**

### **1.5 General Provisions**

In addition to any other requirements established in NRS 338, the following general provisions apply to procurements related to public works construction.

#### **1.5.1 Inapplicability of Policy to Contracts for Maintenance or Emergencies**

The requirements of this section and NRS 338 do not apply to the following procurements:

- A. Contracts awarded in compliance with NRS 332 that are directly related to the normal operation of the District or the normal maintenance of IVGID property.
- B. Contracts awarded to meet an emergency which results from a natural or artificially created disaster that threatens the health, safety, or welfare of the public.

If the Board or its authorized representative determines that an emergency exists, a contract or contracts necessary to address the emergency may be let without complying with the competitive bidding requirements of NRS 338 unless otherwise required for federal or state reimbursement funding.

If such emergency action is taken by the authorized representative, the authorized representative shall report the contract or contracts to the Board at its next regularly scheduled meeting.

#### **1.5.2 Prevailing Wage Required**

The payment of prevailing wages, in the manner specified in NRS 338, is required for all contracts for public works construction that exceed \$100,000.

#### **1.5.3 Use of Recycled Materials**

Public works projects associated with the construction, reconstruction, improvement, maintenance or repair of a public road or public highway must provide for the use of recycled aggregate, recycled bituminous pavement and recycled rubber from tires. Such provision shall be included in the project bidding documents.



## **Purchasing Policy for Public Works Contracts Policy 21.1.0**

The District must ensure that such recycled products are specified in the construction contract unless use of such products is scientifically proven to compromise the soundness of the project.

### **1.6 General Requirements by Dollar Threshold**

The following requirements apply to all public works construction projects and contracts, unless otherwise specified.

#### **1.6.1 Construction Projects Greater Than \$100,000**

Construction projects estimated to be greater than \$100,000 shall adhere to all applicable provisions of NRS 338 and as specified below.

- A. Projects shall not be divided into segments to avoid competitive bidding or contract award requirements.
- B. Solicitations must be advertised in a newspaper of general circulation.
- C. Plans and specifications must be on file by the date of advertisement and available to all interested parties.
- D. The advertisement must indicate how to obtain the plans and specifications, and the date, place and time bids will due/opened.
- E. The advertisement must include a provision that sets forth contractor qualification requirements.
- F. Contracts up to \$250,000 must be awarded to the lowest responsive and responsible bidder.
- G. Contracts greater than \$250,000 shall be awarded to the contractor that submits the best bid.
- H. Contractors and subcontractors must be appropriately licensed by the State of Nevada.
- I. Bids shall be submitted with a 10% bid bond.
- J. Contracts shall be awarded by the Board of Trustees.
- K. NRS 338 quarterly reporting requirements must be followed.

#### **1.6.2 Construction Projects \$100,000 or Less**

Construction projects estimated to be \$100,000 or less shall adhere to all applicable provisions of NRS 338 and as specified below.

- A. Bids may be advertised in accordance with required procedures.



## **Purchasing Policy for Public Works Contracts Policy 21.1.0**

- B. Bids must be solicited from at least three properly licensed contractors for projects estimated to be greater than \$25,000.
- C. If the estimated cost is \$25,000 or less, at least one bid from a properly licensed contractor must be solicited.
- D. Contracts must be awarded to the lowest responsive and responsible bidder.
- E. Contractors and subcontractors must be appropriately licensed by the State of Nevada.
- F. Bids shall be submitted with a 10% bid bond.
- G. Contracts shall be awarded by the General Manager.
- H. NRS 338 quarterly reporting requirements must be followed.

### **1.6.2.1 Construction Projects Performed by District Forces**

Construction projects estimated to \$100,000 or less may be performed by District staff members under the following conditions:

- A. If bids were submitted and then rejected in accordance with Section 1.6.3 below, the District may proceed with constructing a public work itself.
- B. If constructing a public work itself, the District must adhere to the attestation requirements contained in NRS 338.

### **1.6.3 Bid Rejection**

Any bids received in response to an advertisement or direct solicitation may be rejected by the Board of Trustees or its authorized representative if it is determined that:

- A bidder is not qualified pursuant to NRS 338.
- A bid is non-responsive.
- A bidder is not responsible.
- The quality of the services, materials, equipment, or labor offered does not conform to the approved plans or specifications.
- The public interest would be served by such a rejection.



## **Purchasing Policy for Public Works Contracts Policy 21.1.0**

### **1.6.4 Bid Protests**

A contractor that submits a bid in response to a solicitation may file a notice of protest of contract award in accordance with this section and applicable provisions of NRS 338.

#### **1.6.4.1 Protest Submittal Requirements**

A contractor that submits a bid in response to a solicitation who wishes to file a notice of protest must do so within five business days after the date of District issuance of the intent to award a contract.

The notice of protest must include a written statement setting forth the specific reasons for the protest, including the relevant provisions of NRS 338 or other provisions in law purported to be violated.

#### **1.6.4.2 Authorized Representative to Consider Initial Bid Protest**

The General Manager, as the authorized representative of the Board of Trustees, shall receive and evaluate a properly filed protest submitted by a bidding contractor.

To ensure the efficient and effective business operation of the District, the General Manager may delegate the authority to receive and evaluate bid protests to other IVGID staff members in accordance with the delegation procedures specified in Subsection 1.6.2.2 of the Purchasing Policy (Delegation by the General Manager to District Staff Members).

#### **1.6.4.3 Final Determination of Bid Protest**

The authorized representative shall evaluate the protest and make a recommendation to the awarding body to uphold or deny the protest. A contract cannot be awarded until the awarding body makes its determination.



## **Purchasing Policy for Public Works Contracts Policy 21.1.0**

### **1.7 Contractor Qualification and Preference Requirements**

In constructing any public work, the District must comply with all applicable contractor qualification and contractor preference requirements specified in NRS 338.

### **1.8 Alternative Bidding Methods**

Pursuant to NRS 338, the District may use bidding methods to award construction contracts to qualified contractors based on best value rather than lowest responsive and responsible bid, including Construction Managers at Risk and Design-Build methods. These bidding methods are used for large construction projects that present unique and complex construction challenges.

#### **1.8.1 Construction Managers At Risk**

Use of the construction managers at risk method requires entering into separate contracts with the selected contractor for preconstruction services and for constructing the public work.

A construction manager at risk must meet the qualification requirements specified in NRS 338

##### **1.8.1.1 Competitive Solicitation, Selection and Contracting Methods**

Construction managers at risk contracts require the use of a request for proposals (RFP) process in strict accordance with the solicitation, evaluation, selection and contract award provisions specified in NRS 338.

#### **1.8.2 Design-Build Teams**

Contracts for construction projects where the estimated cost of design *and* construction exceeds \$5,000,000 may be let using the design-build method. Use of the design-build method requires a two-step RFP process in strict accordance with the solicitation, evaluation, selection and contract award provisions specified in NRS 338.



**Board Agenda Items Authorizing Contracts Between \$50,000 and \$100,000**  
*Excludes Authorization for Contract Amendments if Total Contract Amount over \$50,000*

*On Agenda Per:*  
**Unbudgeted      Sole      GM**  
**Item              Source      Discretion**

**7/13/2021**

Consent	H.2.	Review, discuss and possibly award a professional services contract for the Lakeview ski lift gear reducer service and rebuild; 2021/2022 Capital Improvement Project; Fund: Community Services; Program: Ski; Project # 3462HE1702; Vendor: Artec Machine Systems, Inc. in the amount of <b>\$72,617</b> (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)			
		Passed 5-0			
Consent	H.5	Review, discuss, and possibly authorize a Professional Services Agreement for the Sewer Pump Station No.1 Improvements Project – 2599DI1703 – Fund: Utility; Division: Sewer; Vendor: Jacobs Engineering, Inc., in the amount of <b>\$49,660</b> for the Sewage Pump Station No.1 Electrical Improvements Bid Documents Revisions and Bid Phase Services (Requesting Staff Member: Director of Public Works Brad Underwood)			
		Passed 5-0			
Consent	H.6.	Review, discuss, and possibly authorize Staff to execute SHI Quote #20696904 for the one-time purchase of a Microsoft Windows Server Data Center License in the amount of <b>\$56,546.64</b> to be expensed in approved FY21/22 budget (Requesting Staff Member: Director of Information Technology Mike Gove)			
		Passed 5-0			

**8/10/2021**

Consent	H.2.	Review, discuss and possibly approve a procurement contract for the manufacturing and delivery of a replacement Surface Lift; 2021/2022 Capital Improvement Project; Fund: Community Services; Program: Ski; Project #3467LE1703; Vendor: Star Lifts USA, in the amount of <b>\$55,565.00</b> (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)			
		Passed 5-0			
General Business	I.1.B	Procurement Contract for a Replacement Ski Lift Haul Rope – 2021/2022 Capital Improvement Project; Fund: Community Services; Division: Ski; Project # 3462HE1711; Vendor: Fatzler LTD. in the amount of <b>\$71,293.59</b>	X	X	
		Passed 5-0			
General Business	I.1.C	Procurement Contract for a Replacement Ski Lift Haul Rope Services – 2021/2022 Capital Improvement Project; Fund: Community Services; Division: Ski; Project # 3462HE1711; Vendor: Wire Rope Services in the amount of <b>\$24,600.</b>	X	X	
		Passed 5-0			
General Business	I.2	Review, discuss and possibly approve a contract with Tri-Strategies, Ltd. to provide legislative advocacy services in the not to exceed amount of <b>\$20,000.00</b> (Requesting Staff Member: District General Manager Indra Winquest)			X
		Passed 5-0			
General Business	I.3	Review, discuss, and possibly authorize Washoe County Roads Department to replace +/- 2,700 square feet of asphalt pavement damaged by a water line leak; Fund: Utility; Division: Water; Vendor: Washoe County Road Department in the amount of <b>\$97,300.</b> (Requesting Staff Member: Director of Public Works Brad Underwood)			
		Passed 5-0			

**9/2/2021**

Consent	G.2	Review, discuss and possibly approve a Professional Services Contract for Public Utility Rate Study for Provision of Water and Sewer Services; Vendor: HDR Engineering, Inc.; Amount: <b>\$74,935</b> ; Fund 200 (Utilities) (Requesting Staff Member: Director of Public Works Brad Underwood)			
		Passed 5-0			

**Board Agenda Items Authorizing Contracts Between \$50,000 and \$100,000**  
*Excludes Authorization for Contract Amendments if Total Contract Amount over \$50,000*

On Agenda Per:  
**Unbudgeted      Sole      GM**  
**Item              Source      Discretion**

Consent	G.4	Authorization to Transact Under Blanket Purchase Orders for Fiscal Year 2021/22, Pursuant to NRS 332.115 and Board Policy 3.1.0 (Requesting Staff Member: Director of Finance Paul Navazio)		
	Passed 5-0	<i>Agenda item includes 10 (out of 19) Purchase Orders between \$50K and \$100K</i>		
Consent	G.5	Review, discuss, and possibly authorize a purchase contract in the amount of <b>\$87,545.08</b> for the purchase of 40 Verkada Security Cameras and their associated licenses; FY2021/22 CIP Project – Security Cameras (CIP#1213CE2105); Vendor: SHI; Fund: General Fund; Division: Administration – Information Services (Requesting Staff Member: Director of Information Technology Mike Gove)		
	Passed 5-0			
General Business	H.3.	Review, discuss, and potentially approve a scope of work for special legal counsel related to the beach deed and authorize the General Manager to execute a contract with counsel not-to-exceed <b>\$25,000</b> (Requesting Staff Member: District General Counsel Joshua Nelson)	X	
	FAILED 2-3			

**9/30/2021**

Consent	H.1.	Review, discuss and possibly approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of <b>\$8,000</b> (Requesting Trustee: Board Chairman Tim Callicrate)	X	X
	Passed 5-0			
General Business	I.3.	Review, discuss, and potentially approve a scope of work for special legal counsel related to the beach deed and authorize the General Manager to execute a contract with counsel not-to-exceed <b>\$25,000</b> (Requesting Staff Member: District General Counsel Joshua Nelson)	X	
	Passed 4-1			

**11/10/2021**

Consent	I.1.	Award of Purchase Order for the purchase of one Toro Reelmaster 5010 Fairway Mower – 2019/2020 Capital Improvement Project (CIP): Fund: Community Service; Cost Center: Golf; Project # 3142LE1760; One Toro Reelmaster 5010 Fairway Mower – 2021/2022 Capital Improvement Project (CIP): Fund: Community Service; Cost Center: Golf; Project # 3142LE1746; One Toro Groundsmaster 4000 Rough Mower – 2021/2022 Capital Improvement Project (CIP): Fund: Community Service; Cost Center: Golf; Project # 3142LE1747; Vendor: Turf Star Inc.; GSA Contract Pricing (Requesting Staff Members: Director of Public Works Brad Underwood and Director of Golf/Community Services Darren Howard)		
	Passed 4-0	Reelmaster 5010 Fairway Mower	\$ 93,486	
		Reelmaster 5010 Fairway Mower	\$ 93,486	
		Groundsmaster 4000D	\$ 66,211	
Consent	I.2.C	Authorization of a janitorial contract with Alta Vista Janitorial in the amount of not-to-exceed <b>\$95,000</b> for the period of July 1, 2021 to June 30, 2022		
	Passed 3-1			
General Business	J.3	Review, discuss and possibly approve a <b>sole source</b> finding <b>and</b> a Short Form Agreement including replacement parts and repairs for Diamond Peak C950 Snowmaking Air Compressor – 2021/2022 Operating Expense; Fund: Community Services; Division: Ski; Account# 340.34.630.7510 - Repairs and Maintenance; Vendor: Cisco Air Systems. in the amount of <b>\$71,680.13</b> (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)		X
	Passed 4-0			

**Board Agenda Items Authorizing Contracts Between \$50,000 and \$100,000**  
*Excludes Authorization for Contract Amendments if Total Contract Amount over \$50,000*

On Agenda Per:  
**Unbudgeted      Sole      GM**  
**Item              Source      Discretion**

**1/12/2022**

General Business	G.6	Review, discuss and possibly approve spending <b>\$48,700</b> to contract with the Mathis Group for a Board of Trustees Training and Leadership Program (Requesting Trustee: Board Chairman Tim Callicrate)	X		X
		Passed 4-0			

**2/9/2022**

Consent	H.1.	Review, discuss and possibly award a construction contract for the replacement of the main electrical breaker as part of the Water Resource Recovery Facility Improvements Project – 2021/2022 Capital Improvement Project: Fund: Utilities; Division: Sewer; Project 2599SS1102; Vendor: Merit Electric Company in the amount of <b>\$50,117.00 plus \$5,000</b> for contingency (Requesting Staff Member: Director of Public Works Brad Underwood)			
		Passed 4-1			

**3/1/2022                      Budget Workshop**

Consent	G.1.	PROFESSIONAL SERVICES AGREEMENT FOR ENGINEERING DESIGN SERVICES FOR THE WATERMAIN REPLACEMENT – CRYSTAL PEAK ROAD PROJECT – 2021/2022 CAPITAL IMPROVEMENT PROJECT; PROJECT; FUND: UTILITIES; DIVISION: SUPPLY & DISTRIBUTION; PROJECT: 2299WS1705; VENDOR: SHAW ENGINEERING, LTD. IN THE AMOUNT OF <b>\$58,300. PLUS \$5,000</b> FOR CONTINGENCIES AND A BUDGET TRANSFER OF \$20,000. (Requesting Staff Member: Director of Public Works Brad Underwood)			
		Passed 5-0			

**3/30/2022**

Consent	F.1.	Approve a construction contract for the 2022 Water Reservoir Coatings and Site Improvements Project – 2299DI1204 - Fund: Utilities; Division: Water; Vendor: Olympus and Associates, Inc., in the amount of <b>\$72,000.00; plus 10%</b> contingency (Requesting Staff Member: Director of Public Works Brad Underwood)			
		Passed 5-0			
Consent	F.6	Approve Staff to execute Dell quote # 3000113905461.3 for the one-time purchase of 6 Dell Network Devices to be charged to the budgeted and approved Fiscal Year CIP Project#1213CE2102 for the not to exceed amount of <b>\$70,472.06</b> (Requesting Staff Member: Director of Information Technology Mike Gove)			
		Passed 5-0			
General Business	G.1.	Review, discuss and approve Tri-Strategies Scope of Work for task order services to follow up on and advocate on behalf of Incline Village General Improvement District with respect to possibly receiving Federal, State and local funds for applicable District projects; not to exceed <b>\$20,000</b>			X
		Passed 5-0			

**Board Agenda Items Authorizing Contracts Between \$50,000 and \$100,000**  
*Excludes Authorization for Contract Amendments if Total Contract Amount over \$50,000*

On Agenda Per:  
**Unbudgeted**    **Sole**    **GM**  
**Item**        **Source**    **Discretion**

4/27/2022			
General Business	I.1.	Review discuss and possibly approve the 30% Schematic Design Contract, for the Recreation Center Expansion Project 30% Schematic Design; Vendor: H&K Architect in the amount not to exceed of <b>\$72,000</b> ; under Memorandum of Understanding with the David and Cheryl Duffield Foundation; <b>authorize \$29,000 of Public Works Staff support</b> through the 30% Schematic design phase, and authorize an FY2021/22 budget augmentation of \$101,000, within the Community Services – Recreation Center Fund (350) to support this work (Requesting Staff Member: Engineering Manager Kate Nelson)	X
		Passed 5-0	X
5/11/2022			
Consent	G.1.	Approve the District’s General Manager to execute a contract with KPS3 to redesign and redevelop the District’s online content management system platform and the DiamondPeak.com website (CIP Project # 4999OE1399), for a one-time cost of <b>\$79,990</b> .	
		Passed 5-0	
5/26/2022			
Consent	H.3.	Approve a purchase order for the 2022 Update Camera Equipment Project – 2599SS2107 - Fund: Utilities; Division: Sewer; Vendor: WECO Industries, in the amount of <b>\$50,386.26</b> (Requesting Staff Member: Director of Public Works Brad Underwood)	
		Passed 5-0	
6/8/2022			
Consent	G.1.	Award a Procurement Contract for Replacement Flooring Material – 2021/2022 Capital Improvement Project: Fund: Community Services; Division: Ski; Project # 3499BD1710; Vendor: Town and Country Flooring in the amount of <b>\$71,207</b> (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)	
		Passed 5-0	
6/29/2022			
General Business	H.2.	That the Board of Trustees makes a motion to approve a Reimbursement Agreement for replacement of a section of waterline within Ponderosa Ranch Road; Fund: 200 Utility; Vendor: Nevada Pacific Consulting, in the amount of <b>\$47,702.50, plus a \$2,000</b> contingency; authorize amending the current FY 21-22 CIP budget, establishment of a new project within Fund: 200 Utility in the amount of <b>\$49,702.50</b> ; and authorize Staff to execute the Reimbursement Agreement based on a review by General Counsel.	X
		Passed 5-0	

**FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
<b>General Fund</b>									
Accounting/Information	1213BD2106	Network Closet Updates (HVAC)	15,000		15,000				
	1213CE2101	Power Infrastructure Improvements	38,000	40,000	78,000				
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	75,000	285,000				
	1213CE2104	Fiber Installation/Replacement	25,000		25,000				
	1213CE2105	Security Cameras	100,000		100,000				
		<b>Total</b>	<b>388,000</b>	<b>115,000</b>	<b>503,000</b>	<b>-</b>			
General	4378LI2104	IVGID Community Dog Park	100,000		100,000				
	1099CE2201	Board Meeting - Technology Upgrades	30,000		30,000				
		<b>Total</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>			
		<b>Total General Fund</b>	<b>518,000</b>	<b>115,000</b>	<b>633,000</b>	<b>-</b>			
<b>Utilities</b>									
Public Works Shared	2097CO2101	Public Works Billing Software Replacement			-	20,000			
	209HE1725	Loader Tire Chains - 2 sets			-	20,000			
	2097HE1729	2002 Caterpillar 950G Loader #523			-	265,000			
	2097HE1730	2003 Caterpillar 950G Loader #525			-	265,000			
	2097LE1720	Snowplow #300A			-	19,000			
	2097LE1721	Snowplow #307A			-	19,000			
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000		90,000	125,000			
	2097LE2221	Medium Duty Truck Plow	16,500		16,500				
	2097LV2220	Chevy 1/2-Ton Pick-up Truck	37,200		37,200				
		<b>Total</b>	<b>143,700</b>		<b>143,700</b>	<b>733,000</b>			
Water	2299DI1707	Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank			-	140,018			
	2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000		1,500,000				
	2299WS1802	Watermain Replacement - Alder Avenue	65,000		65,000				
	2299DI1102	Water Pumping Station Improvements	50,000		50,000				
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000		25,000				
	2299CO2203	LIMSs Software	55,000		55,000				
		<b>Total</b>	<b>1,695,000</b>		<b>1,695,000</b>	<b>140,018</b>			
Sewer	2524SS1010	Effluent Pipeline Project	10,000,000		10,000,000	500,000			
	2599SS2010	Effluent Pond Lining	3,000,000		3,000,000	1,053,419			
	2599DI1703	Sewer Pump Station #1 Improvements	500,000		500,000	1,033,370			
	2599DI1104	Sewer Pumping Station Improvements	50,000		50,000				
	2599SS1102	Water Resource Recovery Facility Improvements	100,000		100,000				
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000		100,000	170,266			
		<b>Total</b>	<b>13,750,000</b>		<b>13,750,000</b>	<b>2,757,055</b>			
		<b>Total Utilities</b>	<b>15,588,700</b>		<b>15,588,700</b>	<b>3,630,073</b>			

**FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
<b>Community Services Funds</b>									
Championship Golf	3141LI1202	Cart Path Replacement - Champ Course	55,000		55,000	114,804			
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS				533,360			
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700		39,700				
	3142LE1741	2016 Bar Cart #724	20,000		20,000				
	3142LE1742	2016 Bar Cart #725	20,000		20,000				
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694				42,781			
	3142LE1745	2017 Toro 3500D Mower #743				36,184			
	3142LE1746	2012 JD 8500 Fairway Mower #670				93,486			
	3142LE1750	2013 JD 3235 Fairway Mower #685	98,000		98,000				
	3142LE1759	2014 3500D Toro Rotary Mower #693				37,000			
	3142LE1760	Replacement of 2010 John Deere 8500 #641	92,000		92,000				
	3143GC2002	Replace IceMaker Championship Golf Course Cart Barn				20,000			
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000		10,000				
		<b>Total</b>	<b>334,700</b>		<b>334,700</b>	<b>877,615</b>			
					-				
Mountain Golf	3241LI2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000		1,100,000	86,122			
	3241GC1404	Irrigation Improvements	18,000		18,000				
	3242LE1726	2016 Bar Cart #726	20,000		20,000				
		<b>Total</b>	<b>1,138,000</b>		<b>1,138,000</b>	<b>86,122</b>			
					-				
Facilities	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000		10,000				
		<b>Total</b>	<b>10,000</b>		<b>10,000</b>				
					-				
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000		110,000	32,407			
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000		18,000				
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000		75,000				
	3463HE1722	Loader Tire Chains (1-Set)				9,750			
	3463HE1723	2002 Caterpillar 950G Loader #524				265,000			
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000		17,000				
	3464LE1729	Snowplow #304A				19,000			
	3464LE1734	2016 Polaris Ranger Crew #723	19,000		19,000				
	3468RE0002	Replace Ski Rental Equipment				259,000			
	3469HE1740	14-passenger Van	125,000		125,000				
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000		49,000				
	3499CE2201	Installation RFID - Software and Gantries	410,000		410,000				
		<b>Total</b>	<b>823,000</b>		<b>823,000</b>	<b>585,157</b>			

**FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
Parks	4378LI2104	IVGID Community Dog Park	-		-				
	4378LI1604	Pump Track				78,504			
	4378BD2202	Skate Park Enhancement	10,000		10,000				
	4378LE1742	2015 Ball Field Groomer #706				24,000			
	4378LE2220	Toolcat with Bucket and Snowblower	70,000		70,000				
	4378LV1734	2011 Pick-Up with Lift gate #646	50,000		50,000				
		<b>Total</b>	<b>130,000</b>		<b>130,000</b>	<b>102,504</b>			
Recreation Center	4884BD2201	Recreation Center Expansion Project	25,435,000		25,435,000				
	4884BD2202	Rec Center Exterior Wall Waterproofing & French Drain	100,000		100,000				
	4899FF1202	Rec Center Locker Room Improvements				750,000			
	4884BD1804	Chemtrol System for Recreation Center Pool	22,000		22,000				
	4886LE0001	Fitness Equipment	49,000		49,000				
		<b>Total</b>	<b>25,606,000</b>		<b>25,606,000</b>	<b>750,000</b>			
		<b>Total Community Services</b>	<b>28,041,700</b>		<b>28,041,700</b>	<b>2,401,398</b>			
Beaches	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000		55,000	110,000			
	3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000		100,000				
	3999BD1708	Ski Beach Bridge Replacement	120,000		120,000				
	3999FF2201	Beach Furnishings	10,000		10,000				
	3972BD2102	Beach Access Improvements	200,000		200,000				
		<b>Total Beaches</b>	<b>485,000</b>		<b>485,000</b>	<b>110,000</b>			
					-				
<b>Grand Total</b>			<b>\$ 44,633,400</b>	<b>\$ 115,000</b>	<b>\$ 44,748,400</b>	<b>\$ 6,141,471</b>			

**FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
<b>General Fund</b>									
	1212OE1701	Accounting Printer Replacement	8,400		8,400				
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and	75,000		75,000				
		Total	83,400	-	83,400				
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	1099LI1705	Pavement Maintenance - Administration Building	5,000	9,300	14,300				
		Total	15,000	9,300	24,300				
		<b>Total General Fund</b>	<b>98,400</b>	<b>9,300</b>	<b>107,700</b>				
<b>Utilities</b>									
Shared	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right	60,000		60,000	183,000			
	2097LI1401	Pavement Maintenance, Utility Facilities	180,000		180,000	139,886			
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	NEW	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000		100,000				
	NEW	Utility Infrastructure Masterplan	500,000		500,000				
		Total	850,000	-	850,000	322,886			
Water	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	40,000		40,000				
	2299DI1204	Water Reservoir Coatings and Site Improvements	60,000		60,000				
		Total	100,000	-	100,000				
Sewer	2599BD1105X	Building Upgrades Water Resource Recovery Facility	30,000		30,000				
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and	55,000		55,000	32,730			
	NEW	Effluent Pipeline Repairs	100,000		100,000				
		Total	185,000	-	185,000	32,730			
		<b>Total Utilities</b>	<b>1,135,000</b>	<b>-</b>	<b>1,135,000</b>	<b>355,616</b>			
<b>Internal Service</b>									
		<b>Total Internal Service</b>	-						
<b>Community Services</b>									
Championship	3141GC1103	Irrigation Improvements	15,000		15,000				
	3141LI1201	Pavement Maintenance of Parking Lots - Champ	25,000		25,000	14,000			
		Total	40,000	-	40,000	14,000			
Mountaing	3241GC1101	Mountain Course Greens, Tees and Bunkers	8,000		8,000				
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf	12,500		12,500	15,900			
		Total	20,500	-	20,500	15,900			
Facilities	3350BD1103	Chateau - Replace Carpet	49,500		49,500				
	3350BD1505	Paint Interior of Chateau	40,500		40,500				
		Total	90,000	-	90,000				



**FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)**

Department Description	Project #	Project Title	New	Requested	FY2022/23	(May)	(June 30) Actual	(September)	FY2022/23
			Appropriations	Carry-Forward	Final	Estimated	Carry-Forward	Approved	Amended
			FY2022/23		Budget	Carry-Forward	Carry-Forward	Carry-Forward	Budget
Ski	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	75,000		75,000	25,000			
	3499BD1710	Diamond Peak Facilities Flooring Material	20,000		20,000				
	Total		95,000	-	95,000	25,000			
Parks	4378LI1303	Pavement Maintenance, Village Green Parking	5,000		5,000				
	4378LI1403	Pavement Maintenance, Preston Field	5,000		5,000	7,500			
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	5,000		5,000	5,000			
	4378LI1802	Pavement Maintenance - Incline Park	6,000		6,000	7,500			
	4378RS1601X	Playground Repairs - Preston	7,500		7,500				
	Total		28,500	-	28,500	20,000			
Tennis	4588LI1201	Pavement Maintenance, Tennis Facility	5,000		5,000	5,000			
	Total		5,000	-	5,000	5,000			
Rec Center	4884LI1102x	Pavement Maintenance, Recreation Center Area	7,500		7,500	7,500			
	Total		7,500	-	7,500	7,500			
CS Admin	4990E1399	Web Site Redesign and Upgrade	20,000		20,000				
	Total		20,000	-	20,000				
		<b>Total Community Services</b>	<b>306,500</b>	<b>-</b>	<b>306,500</b>	<b>87,400</b>			
<b>Beaches</b>									
	3972BD1301X	Pavement Maintenance, Ski Beach	15,000		15,000	8,500			
	3972BD1707	Burnt Cedar Dumpster enclosure				27,922			
	3972BD2102	Beach Access Improvement Project				45,000			
	3972LI1201	Pavement Maintenance, Incline Beach	6,500		6,500	6,500			
	<del>3972LI1202X</del>	<del>Pavement Maintenance, Burnt Cedar Beach</del>			-				
	3972RS1701X	Playground Repairs - Beaches	7,500		7,500				
	3973LI1302	Incline Beach Facility Replacement			-	100,000			
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	55,000		55,000				
	Total		84,000	-	84,000	187,922			
<b>Grand Total</b>			<b>\$ 1,623,900</b>	<b>\$ 9,300</b>	<b>\$ 1,633,200</b>	<b>\$ 630,938</b>			