



# NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at 6:00 p.m. on **Wednesday, March 13, 2019** in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

- A. PLEDGE OF ALLEGIANCE\*
- B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\*
- C. PUBLIC COMMENTS\* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.

**Public Comment Advisory Statement** – *A public body has a legitimate interest in conducting orderly meetings. IVGID may adopt and enforce reasonable restrictions on public comment to ensure the orderly conduct of a public meeting and orderly behavior on the part of persons attending the meeting. Public comment, as required by the Nevada Open Meeting Law, is an opportunity for people to publicly speak to the assembled Board of Trustees. Generally, it can be on any topic, whether or not it is included on the meeting agenda. In other cases, it may be limited to the topic at hand before the Board of Trustees. Public comment cannot be limited by point of view. That is, the public has the right to make negative comments as well as positive ones. However, public comment can be limited in duration and place of presentation. While content generally cannot be a limitation, all parties are asked to be polite and respectful in their comments and refrain from personal attacks. Willful disruption of the meeting is not allowed. Equally important is the understanding that this is the time for the public to express their respective views, and is not necessarily a question and answer period. This generally is not a time where the Board of Trustees responds or directs Staff to respond. If the Chair feels there is a question that needs to be responded to, the Chair may direct the General Manager to coordinate any such response at a subsequent time. Finally, please remember that just because something is stated in public comment that does not make the statement accurate, valid, or even appropriate. The law mitigates toward allowing comments, thus even nonsensical and outrageous statements can be made. However, the Chair may cut off public comment deemed in their judgment to be slanderous, offensive, inflammatory and/or willfully disruptive. Counsel has advised the Staff and the Board of Trustees not to respond to even the most ridiculous statements. Their non-response should not be seen as acquiescence or agreement just professional behavior on their part. IVGID appreciates the public taking the time to make public comment and will do its best to keep the lines of communication open.*

- 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.*

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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.yourtahoeplace.com](http://www.yourtahoeplace.com)

# NOTICE OF MEETING

Agenda for the Board Meeting of March 13, 2019 - Page 2

E. REPORTS TO THE BOARD OF TRUSTEES\*

1. Verbal presentation by representative(s) from Tahoe Prosperity Center – **pages 5 - 15**

F. CONSENT CALENDAR (*for possible action*)

**Excerpt from Policy 3.1.0, Conduct Meetings of the Board of Trustees**

**0.15 Consent Calendar.** In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar." A memorandum will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the consent calendar and that the matter shall be removed and addressed in the general business section of the meeting.

1. Grant of Easement to Southwest Gas District Property APN: 127-280-01 (Incline Beach) for the installation and maintenance of a natural gas pipeline or pipelines and appurtenances (Requesting Staff Member: Director of Public Works Joe Pomroy – **pages 16 - 23**)

G. GENERAL BUSINESS (*for possible action*)

1. Review, discuss, and possibly provide input and guidance on legislative matters for the 2019 State of Nevada Legislative Session following a verbal presentation on legislative matters provided by Tri-Strategies representative(s)
2. Review, discuss and possibly take action on Title 5 of the IVGID Code (Requesting Trustee: Chairwoman Kendra Wong) – **pages 24 - 96**
3. Discussion, by the Board of Trustees, on the proposed amendments to Sewer Ordinance #2 "An Ordinance Establishing Rates, Rules and Regulations for Sewer Service by the Incline Village General Improvement District" and Water Ordinance #4 "An Ordinance Establishing Rates, Rules and Regulations for Water Service by the Incline Village General Improvement District" that includes the Utility Rate Increase (Requesting Trustee: Chairwoman Kendra Wong) – **pages 97 - 100**
4. Review, discuss, and possibly provide input to the Overview of 2018/2019 Operating Budget Presentation (Requesting Staff Member: District General Manager Steve Pinkerton) – **pages 101 - 186**



# NOTICE OF MEETING

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Order of Presentation:

Diamond Peak Ski Resort  
Golf Courses at Incline Village (Championship and Mountain)  
Facilities  
Marketing  
Beaches  
Recreation Programming  
Community Services Administration  
Tennis  
Parks  
General Fund  
Internal Services  
Utilities

- H. DISTRICT STAFF UPDATE (*for possible action*)
  - 1. General Manager Steve Pinkerton – verbal update
- I. REPORTS TO THE IVGID BOARD OF TRUSTEES\*
  - 1. District General Counsel Jason Guinasso
- J. BOARD OF TRUSTEES UPDATE (**NO DISCUSSION OR ACTION**) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA\*
- K. PUBLIC COMMENTS\* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.
- L. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (*for possible action*) – **pages 187 - 188**
- M. ADJOURNMENT (*for possible action*)



# NOTICE OF MEETING

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, March 8, 2019 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of March 13, 2019) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center
7. The Chateau at Incline Village

*/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:** Kendra Wong, Chairwoman, Tim Callicrate, Peter Morris, Phil Horan, and Matthew Dent.

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

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

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



TAHOE PROSPERITY CENTER  
[tahoeprosperity.org](http://tahoeprosperity.org)

**Uniting Tahoe's Communities to Strengthen Regional Prosperity.**

Incline Village General Improvement District  
March 13, 2019

# Tahoe Prosperity Center Projects



## AlertTahoe



## Connected Tahoe

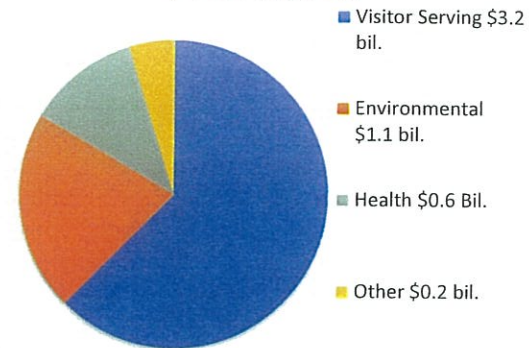


## Workforce Tahoe



## Measuring for Prosperity

Total Tahoe Economy =  
\$5.1 billion

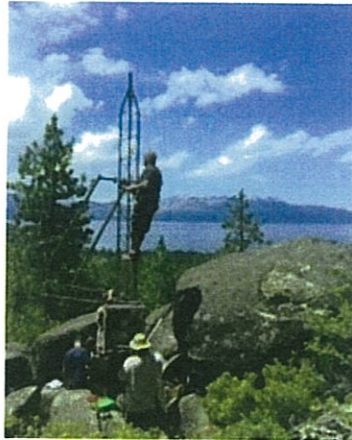


# Accomplishments



## AlertTahoe

- All 11 cameras funded!
- Over 50 fires stopped before they reached 1 acre in size
- Over 30 of those on the South Shore
- Last 2 cameras to install – Emerald Bay and Fallen Leaf Lake – will look toward Incline Village.



## Workforce Tahoe Project

- 251 South Shore Businesses interviewed (partnership with SNC, LTCC and Tahoe Chamber.)
  - Workforce Report completed with labor market analysis.
- 4 strategic recommendations –
1. Workforce housing,
  2. Business/jobs attraction,
  3. Business retention
  4. Employee training

# Accomplishments

## Connected Tahoe

- Dig Once Policy language agreed to by Broadband Subcommittee – including Internet Service Providers, jurisdictions and local agencies.
- Federal Economic Development Administration Grant awarded to determine strategy for regional conduit ownership.
- 2 large communication towers being permitted on South Shore.



TAHOE PROSPERITY CENTER  
tahoeprosperity.org

## Measuring for Prosperity

- Completed the Measuring for Prosperity Report – the only compilation of Tahoe specific community and economic indicators for the region.
- 20 indicators tracked and analyzed for trends since 2010 to present.
- The 2017 Report also updated the Lake Tahoe Basin Economic Clusters for the first time since 2010.



# Accomplishments



TAHOE PROSPERITY CENTER  
tahoeprosperty.org

## Tahoe Economic Summit

- 150+ attendees at both Tahoe Economic Summits.
- Strategic Focus Areas for community discussion: Housing, Workforce & Economy.
- 14 Expert Speakers on Economic topics - 6 from outside the region.



# Measuring for Prosperity Report



## Positives:

- Annual Lodging Revenues are increasing.
- Retail Sales Tax has increased yearly since 2011.
- Tahoe Gaming Revenues are holding steady.

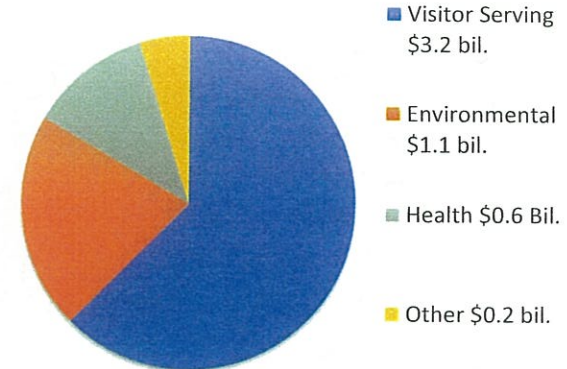
## Negatives:

- Tourism (visitor serving economic cluster) is now 62% of the regional economy instead of 42% in 2007.
- Overall economic decline of 14% in the past ten years.
- Two “Poverty Pockets” in Lake Tahoe.
- Wages are still low and housing costs, including rental housing, are still very high.

## Looking Ahead:

- Grow and diversify – bring in higher wage job options in our other industry clusters (scientific, professional and health) – *broadband is needed for this to happen!*

**Total Tahoe Economy =  
\$5.1 billion**



# Connected Tahoe 2019



## US Economic Development Authority Feasibility Study

- Received Federal EDA grant and final Feasibility Study will be complete in February 2019. Draft report due January 2019 and is focused on implementing funding options locally to expand broadband capacity in underserved neighborhoods.
- Coordinating with the County and other regional partners to expand cell coverage (macro-cell and micro-cell sites) and broadband speeds.
- Next steps proposed are to apply for a new round of Consortia funding from the CA Public Utilities Commission and an implementation grant from the Federal EDA.





**HOUSING TAHOE**

**Partnership**



TAHOE PROSPERITY CENTER



## Vision/Visión:

*Transforming local housing options so that residents and workers can live, work and thrive in Lake Tahoe.*

**Transformar las viviendas locales para que residentes y trabajadores puedan vivir, trabajar y prosperar en Lake Tahoe.**

## Mission/Misión:

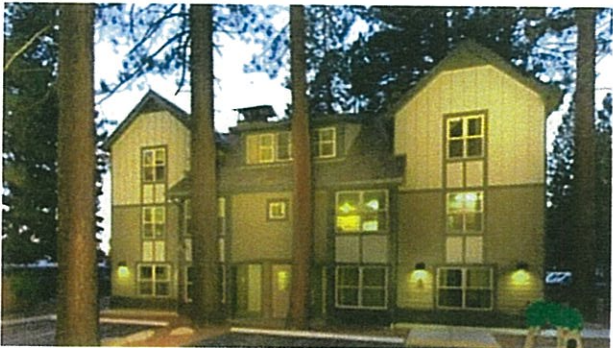
*Accelerating housing solutions to produce, maintain, upgrade, reuse and unlock homes attainable for residents and workers in Lake Tahoe.*

*Acelerar soluciones de vivienda para producir, mantener, actualizar, reutilizar y desbloquear viviendas las cuales sean aptas para residentes y trabajadores en Lake Tahoe.*

# Revitalizing our Community



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tahoeprosperity.org



Top: DOMUS Affordable Housing – Kings Beach, CA  
Bottom: Tiny homes in South Lake Tahoe



Top Image – Dillon, CO (near Keystone)  
Bottom Image – Frisco, CO (near Breckenridge)



Thank you

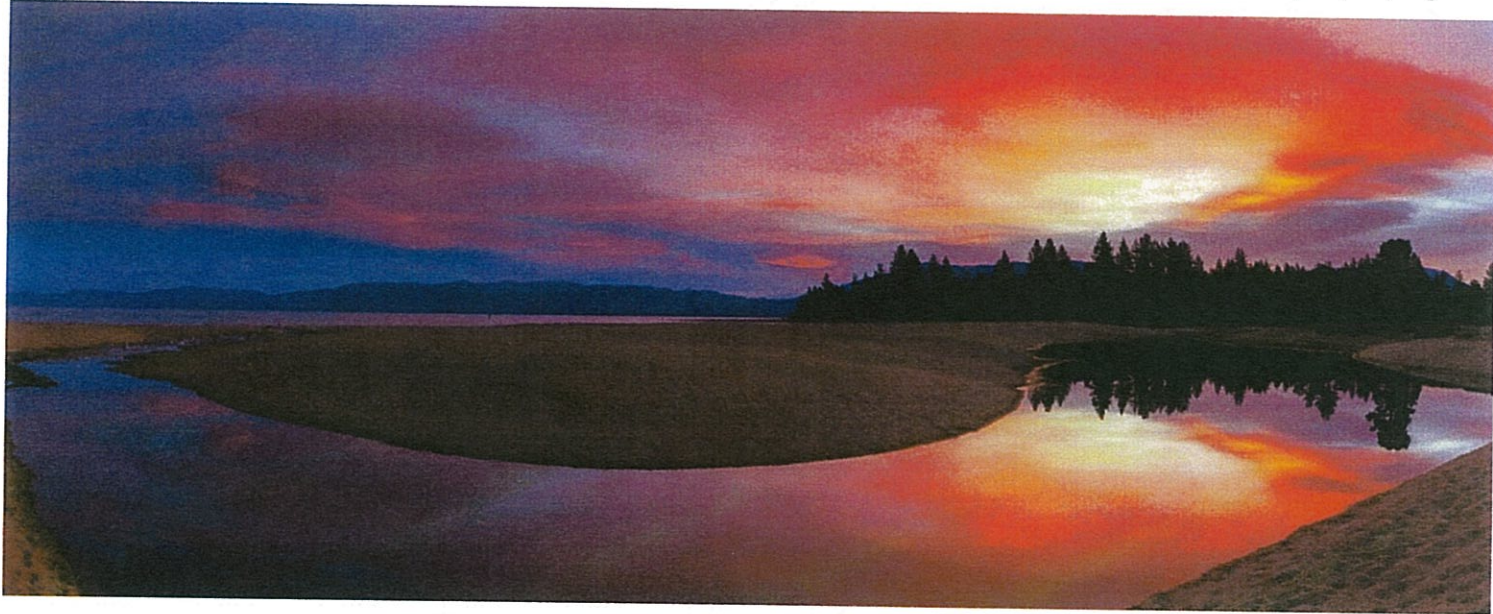


Photo by Jim Delso, South Lake Tahoe photographer

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Steven J. Pinkerton  
General Manager

**FROM:** Joseph J. Pomroy, P.E.  
Director of Public Works

Michael Lefrancois, P.E.  
Senior Engineer

**SUBJECT:** Grant of Easement to Southwest Gas District Property APN: 127-280-01 (Incline Beach) for the installation and maintenance of a natural gas pipeline or pipelines and appurtenances.

**DATE:** February 27, 2019

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### **I. RECOMMENDATION**

Staff recommends that the Board of Trustees:

1. Approve a grant of Easement to Southwest Gas on District Property APN: 127-280-01 (Incline Beach) for the installation and maintenance of a natural gas pipeline or pipelines and appurtenances.
2. Authorize Staff to execute the easement documents upon review by District Counsel.

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

Long Range Principle #5 – Assets and Infrastructure – The District will practice perpetual asset renewal, replacement, and improvement to provide safe and superior long term utility services and recreation activities.

### **III. BACKGROUND**

Southwest Gas is requesting the District grant an easement at District Property APN: 127-280-01 (Incline Beach) for the installation and maintenance of electrical appurtenances servicing their pipeline anti-corrosion system. Southwest Gas maintains a pipeline nearby in Lakeshore Blvd. Power is on poles on the Incline



Beach property in a separate overhead-only easement granted to NV Energy. The proposed easement is approximately 50 square feet and is located near the fence and pedestrian path along Lakeshore Boulevard and has no impact to parking, operations or any District facilities.

The proposal before the Board of Trustees will allow for the construction of a power drop off an existing electrical pole to serve a galvanic protection system already installed in the right-of-way by Southwest Gas.

The District followed the notification requirements in Resolution 1475, A Resolution Establishing Policy for the Granting of Easements Across District Property, that requires written notice be given to owners of property within three hundred (300) feet of the District property at least 30 days prior to the date the request will be considered. The notice was mailed to 19 parcel owners. The notice and effected area is provided as attachments to this memo. The easement document with site map is also included as an attachment.

This item is placed on the Consent Calendar in accordance with Policy 3.1.0 (Consent Calendar) as it is a routine matter with no financial impact to the District.

#### **IV. FINANCIAL IMPACT AND BUDGET**

Southwest Gas will be required to prepare and record all easement documents and is responsible for construction of all improvements. There is no financial impact to the District.

#### **V. ALTERNATIVES**

No alternatives provided. The District works cooperatively with public agencies and utility companies to provide necessary easements and encroachments to facilitate providing public services to the community.

#### **VI. COMMENTS**

Providing Southwest Gas access to maintain this infrastructure is beneficial to the communities of Incline Village and Crystal Bay as well as the Incline Village General Improvement District as it helps ensure the reliable delivery of natural gas.

#### **VII. 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.

APN # 127-280-01

Recording Requested By/Return To:  
Southwest Gas Corporation  
P.O. Box 1190  
Carson City, Nevada 89702-1190  
Attn: TME3 24A-580

DOCUMENTARY TRANSFER TAX \$  
( ) Computed on full value of property conveyed.  
( ) Computed on full value less liens & encumbrances remaining thereon at time of sale.

Signature of individual determining tax



**SOUTHWEST GAS CORPORATION**  
**GRANT OF EASEMENT**

*This form is used to acquire land rights for installation of pipeline(s) and appurtenances.*

Prepared By	<u>TME3</u>	Reviewed By	<u>N/A</u>
Sec. <u>22</u>	T <u>16</u> N <u>18</u> E	Meridian	<u>Mount Diablo</u>
County	<u>Washoe</u>	State	<u>Nevada</u>
WR No.	<u>3232425</u>	LRS No.	<u>9372</u>

I (We) INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, a quasi-municipal corporation

For and in consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration, receipt of which is hereby acknowledged, the undersigned, hereinafter referred to as Grantor(s), does hereby grant, convey, quitclaim and release unto **SOUTHWEST GAS CORPORATION**, a California Corporation, its successors, assigns, licensees, and invitees as reasonably necessary to effect the purpose of the easement, hereinafter referred to as Grantee, a perpetual easement for the installation and maintenance of a natural gas pipeline or pipelines and appurtenances, across, over, under and through the following described property, to wit:

SEE ATTACHED EXHIBIT(s) "A" and "B"

together with the right of ingress and egress to and from the said easement and the right to use existing roads for the purpose of constructing, inspecting, repairing, and maintaining said pipeline or pipelines and appurtenances and the removal or replacement of same, in whole or in part, at will.

Grantor agrees that no buildings, structures, fences or trees shall be placed upon, over or under said parcel of land, except for street, road or driveway purposes, which Grantor agrees shall not interfere with Grantee's exercise of the rights herein granted. Grantee agrees to work with due care in the exercise of its rights on the property and to restore it to reasonably the same condition which existed before the work was performed.

Except as provided above, Grantee agrees to pay all direct damages which are caused by the Grantee's exercise of the rights herein granted.



EXHIBIT "A"  
SOUTHWEST GAS CORPORATION  
GRANT OF PERMANENT EASEMENT

PORTION OF APN 127-280-01

An easement, five (5.00) feet in width, within a portion of Parcel 1 as described in the Deed between Village Development Co. and Incline Village General Improvement District, Book 324, Page 192, File Number 116713, recorded June 4, 1968, Official Records of Washoe County, Nevada, located within Section 22, Township 16 North, Range 18 East, MDM, being two and one half (2.50) feet on each side of the following described centerline:

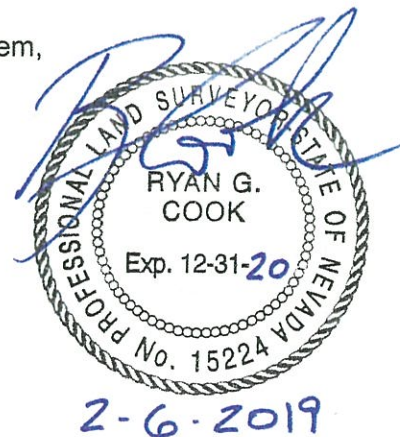
**COMMENCING** at the Southwesterly corner of Lot 12 in Block N as shown on the Official Plat of Lakeview Subdivision, File Number 333151, Subdivision Tract Map 689, recorded February 27, 1961, in said Official Records, also being a point on the Northerly right-of-way line of Lakeshore Boulevard (formerly Nevada State Highway No. 28); thence departing said Southwesterly corner and Northerly right-of-way South 20°38'57" West a distance of 80.00 feet to a point on the Southerly right-of-way of Lakeshore Boulevard;  
thence along said Southerly right-of-way South 69°21'03" East a distance of 174.28 feet to the Northwesterly corner of said Parcel 1;  
thence continuing along said Southerly right-of-way and along the Northerly boundary of said Parcel 1 South 69°21'03" East a distance of 69.17 feet to the **POINT OF BEGINNING**;  
thence departing said Southerly right-of-way and Northerly boundary South 24°21'03" East a distance of 10.00 feet to the **POINT OF TERMINUS**;

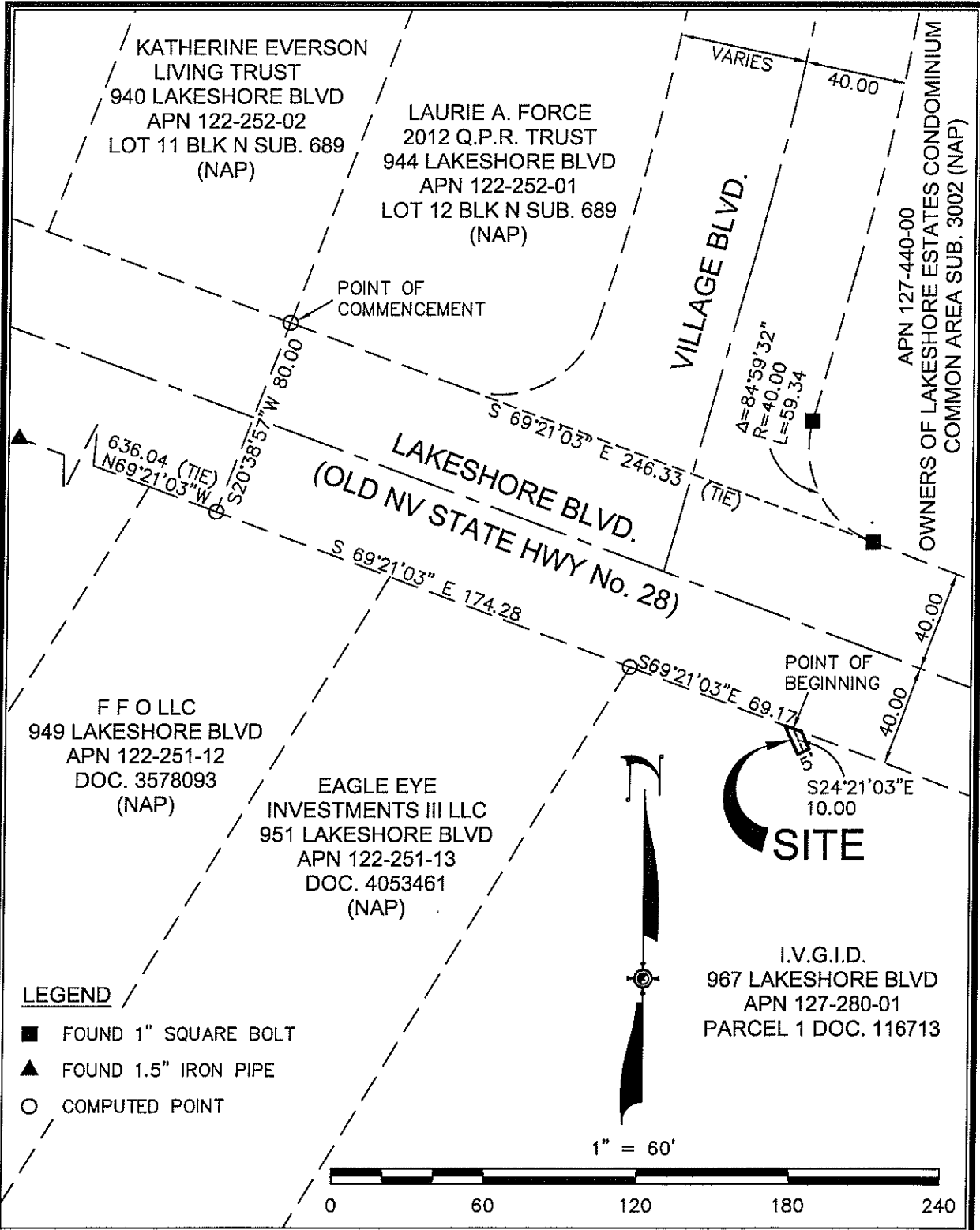
Sidelines are to be extended or shortened as to terminate on the Southerly right-of-way of Lakeshore Boulevard.

Said parcel contains an area of approximately 50 square feet.

BASIS OF BEARINGS: Nevada State Plane Coordinate System,  
West Zone (NAD 83/94).

Description Prepared By:  
Ryan G. Cook, PLS 15224  
Summit Engineering Corporation  
5405 Mae Anne Avenue  
Reno, NV 89523  
775-747-8550





**SOUTHWEST GAS CORP.**  
NORTHERN NEVADA DIVISION  
SECTION 22, T16N, R18E, MDM  
WASHOE COUNTY, NV

PREPARED 10/15/2018  
SCALE 1" = 60'  
967 LAKESHORE BLVD  
INCLINE VILLAGE, NV

**EXHIBIT "B"**  
SI NTN LAKESHORE BLVD.  
ANODE DEEPWELL/RECTIFIER  
PERMANENT EASEMENT

SHEET  
1  
OF  
1

N: \DWGS\J30499\_SWGas\Ph124\_LakeshoreBlvd\LakeshoreLegal.DWG ~ 8:07 AM \* 06-FEB-2019





## **SOUTHWEST GAS CORPORATION**

January 11, 2019

Dear Property Owner,

This written notice has been sent to you from Southwest gas as a requirement of the Incline Village General Improvement District (IVGID) to notify you of our request for a utility easement across IVGID lands at 967 Lakeshore Blvd. The IVGID Board is expected to consider this easement modification no sooner than 30-days from the date of this notice at a regularly scheduled board meeting.

Granting of this easement will be considered by the IVGID Board of Trustees. District policy requires written notice to owners of property within three hundred feet of the affected District property. Meeting and agenda information can be found at:

[www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-andagendas](http://www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-andagendas)

Should you have any questions regarding Southwest Gas's request affecting District property, please contact Southwest Gas at 775-887-2861 or IVGID Engineering Division at 775-832-1267.

Best Regards,

Clarence Ramsay,  
Engineering Technician

Quick Reference  
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## REAL PROPERTY DISPOSAL RULES

### 1. INTRODUCTION

Land and Property dealings by the Incline Village General Improvement District (herein referenced as "IVGID" or "the District") attract wide public interest. Suspicions are easily aroused and are fostered when procedures used are not clearly defined or transactions are not supported by documented evidence. IVGID, therefore, is enacting this policy in accordance with NRS 318.160 so that the District order to have a clear code of practice underpinned by procedural guidelines which are adhered to by both Board Members and Staff when dealing with such matters.

### 2. SCOPE

- 2.1. These Procedural Rules apply to the disposal, by way of sale or lease, of interests in land and property including fixtures and fittings etc., incidental thereto. The power for the IVGID Board to sell and the conditions which attach to the sale may be governed by the legislation under which the land or property was acquired. These Procedure Rules relate to land or property which IVGID is in a position to sell or lease under NRS 318.160. Specifically, NRS 318.160 gives the IVGID authority to acquire, dispose of and encumber property. In this regard, the statute provides:

"The board shall have the power to acquire, dispose of and encumber real and personal property, and any interest therein, including leases, easements, and revenues derived from the operation thereof. The constitutional and inherent powers of the legislature are hereby delegated to the board for the acquisition, disposal and encumbrance of property; but the board shall in no case receive title to property already devoted to public purpose or use, except with the consent of the owners of such property, and except upon approval of a majority of the board."

- 2.2. All dealings with land and property will be conducted in accordance with the procedural guidelines entitled, "Dealing with the Disposal of Land and Property – Guidelines," which comprise the detailed procedures to be followed in every case by IVGID staff.
- 2.3. Disposals of items of furniture, goods, vehicles, plant and equipment which are not incidental to any interest in land or property and are deemed surplus to the requirements of the Board of Trustees, are exempt from this procedure, as these transactions are covered by NRS Chapter 354.

### 3. THE BOARD OF TRUSTEES POLICY/OBJECTIVES

3.1. The District will properly manage the risk and responsibilities in its portfolios of Non-Operational Land Holdings to achieve investment and service objectives. The future planned use of the parcels of land under the District's ownership is an important strategy for availability of service as a government. That includes the consideration of making designated properties available for use for recreation opportunities for generations to come. The District will:

- 3.1.1. Carefully and clearly define what the objectives are for acquisition, holding (for recreation purposes) or reselling (for returning properties to the tax or facility fee roll) of non-operational land parcels. Non-operating parcels are generally not incorporated into an IVGID venue or its structures or improvements.
- 3.1.2. Maintain a projection for costs to carry ownership into the future.
- 3.1.3. Considering the political climate and stakeholders' view toward accumulation of parcels for any stated purpose.
- 3.1.4. Consider the opportunity costs to not acting upon land acquisition or by claiming tax delinquent parcels when the possibility exists.
- 3.1.5. Consider limits on the amount invested, or the quantity of properties acquired for resale, or for the return to the tax or facility fee rolls based on marketability and best use of public funds.
- 3.1.6. Consider the legal compliance aspects of acquiring tax forfeit properties and the possibility of honoring a redemption period before the District can act.
- 3.1.7. Establish that parcels acquired for recreation purposes, as defined by their deed, will not be considered available for resale except to another governmental agency.
- 3.1.8. Establish that resale of parcels will not be offered in a manner that conflicts with free market listings of similarly situated properties by way of price or terms.
- 3.1.9. Include an analysis of the inventory and class of coverage, as defined by the Tahoe Regional Planning Agency, held by the District and whether it should be placed with the State of Nevada for sale.
- 3.1.10. Every three years a report on the Non-Operational Land Holdings and coverage inventory to maintain an awareness of the extent and purpose of these District assets.

### 4. METHODS OF DISPOSAL

4.1. Unless otherwise agreed to by the Board of Trustees, disposal shall be by one of the three principal methods of selling or leasing land and property, which are:

- 4.1.1. Public Auction;
- 4.1.2. Formal Tender;
- 4.1.3. Invitation of (sealed) offers; or

4.1.4. A negotiated agreement approved by the Board of Trustees and supported by a finding that the negotiated real property disposal is in the best interest of the District.

4.2. Depending on the circumstances of a particular disposal, any one of the above may be suitable. It is, however, expected that (4.1.2) and (4.1.3) will be preferred for disposals.

4.3. The method used in each case should, however, be the most appropriate in the circumstances and the reasons for using it will be demonstrated and justified in a report to be approved under the Board of Trustees prior to the commencement of any disposal.

4.4. A brief description of each disposal method is given below:

#### 4.4.1. Public Auction

4.4.1.1. An auction may bring about a quick conclusion to a sale where there is likely to be keen interest from a wide market of cash buyers or where the property is unusual but is likely to have a ready market. It is also a method to be considered where it is in the Board of Trustees interests to conclude an early sale, for example where a building may deteriorate if left vacant for the longer period it often takes to conclude a sale by another method. The successful bidder signs a binding contract to acquire the property at the sale with an agreed completion date and pays a deposit.

4.4.1.2. As auctions are conducted in public they may overcome potential suspicions or accusations of unfair practice. A reputable Auctioneer should be appointed with a reserve price confirmed in writing to the Auctioneer.

4.4.1.3. Public Auction is unlikely to be appropriate for the sale of development land or property as it does not readily allow the flexibility to accept offers on a conditional basis subject to clarification of issues such as ground conditions, contamination and planning consent. Particular difficulties also exist in relation to the sale of land held on charitable trust.

#### 4.4.2. Formal Tender

4.4.2.1. Under a formal tender, conditions of sale and legal documentation are prepared in advance and sealed offers are sought on the basis that acceptance by the Board of Trustees will form a binding contract. In order to limit the conditionality of bids and aid comparison, a comprehensive package of information is forwarded to each bidder which may include an outline planning consent, a ground condition report, a site investigation report etc. The assembly of such information is time-consuming and costly and this can lead to abortive costs if little or no interest arises. It does, however, minimize the risk of, or accusations of, impropriety.

4.4.2.2. It is a method appropriate for disposals in the open market, or when using pre-determined shortlists of potential tenderers, particularly for development land and property with restricted use, for example where sites have been cleared and planning consent for a particular use is available.

#### 4.4.3. Invitations to Submit Sealed Offers

4.4.3.1. This method is similar to formal tender in that sealed offers are invited, however the acceptance of an offer does not form a binding contract. It is relatively simple as less detailed information is required at the outset and therefore consumes less officer time and monetary outlay than formal tendering. It also allows some flexibility through post-offer negotiations, but these need to be kept under control by the imposition of time limits.

4.4.3.2. It is appropriate for disposals in the open market, or when inviting offers from a pre-determined shortlist of potential bidders, particularly for development land and property where several uses might be possible and negotiation would be required to achieve the best scheme from the Board of Trustees perspective.

4.4.4. A negotiated agreement approved by the Board of Trustees and supported by a finding that the negotiated real property disposal is in the best interest of the District

4.4.4.1. Negotiated sale between parties when specific parcels or forms of consideration are in the best interest of the District. For example, intergovernmental swap of parcels.

## 5. ADVERTISING

5.1. All disposals will be advertised.

5.2. Advertising will be of sufficient intensity and direction to effectively canvass potential buyers. An outline of advertising proposals and a cost ceiling should be established on a scale in keeping with the estimated value of the land or property for disposal.

## CHAPTER 5.01 DISTRICT FUNDS

### 5.01.010 Budget Process and Procedure

1. The District will provide high quality services that are readily accessible to its parcel owners.
2. The District will implement clear financial objectives, careful control of operations, and management of monetary and physical assets and its workforce.
3. The District shall develop a Strategic Planning Process to provide a context for policy, as well as direction for the budget process.
4. The Board of Trustees will maintain a set of Long Range Principles under the Strategic Planning Process. These Principles will include, at a minimum, an element for each of the following areas:
  - a. Resources and Environment. Promote and enhance the resources and environment of the Lake Tahoe Basin.
  - b. Finance. Continue to ensure the fiscal responsibility and sustainability of the District by maintaining sound effective policies for operation budgets, revenue and expenditures, fund balances, capital improvements, investments and risk management.
    - i. IVGID's process for establishing the financial goals for each of its departments will address both financial measures for operating and net income (loss) and cash flow.
    - ii. As a part of the operating budget process, IVGID will review each major venue's cash flow needs for the upcoming fiscal year. On the basis of those reviews IVGID shall establish an allocation of the Recreation and/or Beach Facility Fee, considering established amounts of working capital and the predicted timing of revenues and expenditures for that fiscal year.
    - iii. IVGID will review the consequences to each department's net income (loss) and cash flow based upon its expected Capital Improvement Projects and Debt Service obligations. The effects of these items will be incorporated into the applicable allocation of the Recreation and/or Beach Facility Fee.
    - iv. REPORTING ON THE RECREATION AND BEACH FACILITY FEE - The annual Recreation and Beach Facility Fee Allocation, based on the next fiscal



year's Operating and Capital Improvement Project budgets and scheduled Debt Service, will be made available to each parcel owner, in accordance with NRS, prior to and subsequent to adoption of the fiscal year budget by the Board of Trustees. This summary will delineate the amount of Recreation and Beach Facility Fee allocated to each sub-fund. The summary will also indicate when amounts have been designated for reserve purposes.

- v. REPORTING THE DISTRICT'S OVERALL FINANCIAL RESULTS – The District will make its overall financial results available for public inspection by issuing a Comprehensive Annual Financial Report (CAFR). The CAFR results from the audit process for each fiscal year and is approved by the Board of Trustees typically in November.
  - vi. Other forms of information can be suggested by the Board of Trustees and then developed in cooperation with the General Manager.
- c. Workforce. Maintain our highly qualified workforce and status as a premier employer in the Lake Tahoe Basin.
  - d. Services. Deliver high quality services balanced with maintaining financial performance.
    - i. SERVICES - IVGID will offer services contingent upon the need for them in the community and in compliance with NRS Chapter 318.
    - ii. OPERATIONS - IVGID will review operating methods, on an annual basis, and make decisions based on an objective analysis of the service, quality and cost versus value to the users.
    - iii. UTILIZATION – IVGID will consider the constituency it serves and how those services can be best delivered for the District as a whole. The District provides services first and foremost to the District's parcel owners, who are also the primary connection to the community's businesses, civic and charitable organizations.
  - e. Facilities. Maintain and enhance the District's infrastructure to support service delivery.
  - f. Communications. Considering the best use of public funds, educate and engage the parcel owners and residents of the Crystal Bay and Incline Village community. The District will consider a variety of methods for communication to accommodate the spectrum of needs and formats.
5. IVGID's program and service performance measures will be developed and used as an important component of budgeting, financial planning and decision making. These measures will be linked to the District's budgeting. Performance measures should:
- a. be based on Long Range Principles that tie to a statement of program mission or purpose;

- b. measure program outcomes;
  - c. tie to services provided;
  - d. measure efficiency and effectiveness for continuous improvement;
  - e. be verifiable, understandable, and timely;
  - f. be consistent throughout the budget, accounting and reporting systems and to the extent practical, be consistent over time;
  - g. be reported internally and externally;
  - h. be monitored and used in managerial decision-making processes;
  - i. be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs; and
  - j. be designed in such a way to motivate staff at all levels to contribute toward organizational improvement.
6. The District will use performance measures as an integral part of the budget process. Performance measures should be used to report on the outputs and outcomes of each program and should be related to the mission, Long Range Principles and objectives of each department.
  7. In the final analysis, the District recognizes that the value of any performance measurement program is derived through positive behavioral change. Stakeholders at all levels must embrace the concept of continuous improvement and be willing to be measured against objective expectations.
  8. To achieve the objective of integrating Strategic Planning and performance into the budgetary process, the District will:
    - a. Conduct analysis to determine what strategies, objectives and actions will best achieve the desired results.
    - b. Prioritize the results or outcomes as services and activities that matter most to the parcel owners as a whole.
    - c. Allocate resources among high priority results. The allocations should be made in a fair and objective manner. Then budget resources to the most significant services and activities to maximize the benefit of the available resources as the best use of public funds.
    - d. Set measures of annual progress, monitor, and provide feedback. These measures should spell out the expected results and outcomes and how they will be measured.
    - e. Monitor Outcomes for what actually happened. This involves using performance measures to compare actual versus budgeted results.
    - f. Communicate performance results. Internal and external stakeholders should be informed of the results in an understandable format.
    - g. The District Finance and Accounting Department responsibilities are:

- i. Facilitating government-wide results and analytical support.
  - ii. Providing credible budget allocations and expected revenues in the light of current environmental factors.
  - iii. Advising on allocations for administrative support functions, which provide necessary organizational infrastructure for achieving community goals, but do not typically emerge as high priorities on their own.
  - iv. Design a work product to facilitate the process of budgeting for results and outcomes and in a reportable form.
  - v. Serving as an advocate for outcomes and the process in general rather than for any particular department.
9. The District will maintain the following processes: (a) Financial Planning; (b) Revenue; and (c) Expenditure. The District's adopted financial policies should be used to frame major practice initiatives and be summarized in the budget document. These processes, along with any others that may be adopted, will be reviewed during the development of the operating budget. The Finance and Accounting staff should review the processes to ensure continued relevance and to identify any gaps that should be addressed with new processes. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Process categories that should be considered for development, adoption and regular review are as follows:
  - a. Financial Planning. Financial planning addresses the need for a long-term view and the fundamental principle of a balanced budget. At a minimum, the District processes support:
    - i. Balanced Budget. The District shall adopt a process that defines a balanced operating budget, encourages commitment to a balanced budget under normal circumstances, and provides for disclosure when a deviation from a balanced operating budget is planned or when it occurs.
    - ii. Long-Range Planning. The District shall adopt a process(s) that supports the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.
    - iii. Asset Inventory. The District shall adopt a process to inventory and assess the condition of all major capital assets. This information should be used to plan for the ongoing financial commitments required to make the best use of public funds.
  - b. Revenue. Understanding the revenue stream is essential to prudent planning. The purpose of this Code Section is to seek stability to avoid potential service disruptions caused by revenue shortfalls.
    - i. Revenue Diversification. The District shall adopt a process that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources.

- ii. Fees and Charges for Services. The District shall adopt process that identifies the manner in which fees and charges for services are set and the extent to which they cover the cost of the service provided.
      - iii. Use of One-time Revenues. The District discourages the use of one-time revenues for ongoing expenditures.
      - iv. Use of Unpredictable Revenues. The District, as a matter of process, requires budget documents to identify the nature of collection and use of major revenue sources it considers unpredictable.
    - c. Expenditures. The District's expenditures define the ongoing public service commitment. Prudent expenditure planning and accountability will ensure fiscal stability. The District shall maintain processes to address:
      - i. Debt Capacity, Issuance, and Management. The District, through the Board of Trustees, shall adopt a process that specifies appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time.
      - ii. Reserve or Stabilization Accounts. The District shall adopt a process to maintain a prudent level of financial resources to protect against the need to reduce service levels, raise taxes, modify charges for services or reallocate facility fees due to temporary revenue shortfalls or unpredicted one-time expenditures.
      - iii. Operating/Capital Expenditure Accountability. The District shall adopt a process to compare actual expenditures to budget periodically and indicate actions to bring the budget into balance or other actions, if necessary. Comparisons may be of a financial nature or relative to measures of performance and results.
10. The District will maintain a formal practice on the level of Fund Balance that should be maintained in the General and Special Revenue Funds.
- a. The adequacy of Unassigned Fund Balance in the General Fund should be assessed based upon the District's own specific circumstances. (Nevertheless, the Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain Unassigned Fund Balance in their General Fund of no less than five to fifteen percent of regular General Fund operating revenues.) The Nevada Administrative Code (NAC) 354.650 requires a budgeted fund balance of 4%, based on the actual expenditures of the General Fund's previous fiscal year.
  - b. Building "stabilization arrangements" in the General Fund is an acknowledged purpose in response to revenue shortfalls and unanticipated expenditures.
  - c. The District employs the term "fund balance" to describe the net position of governmental funds calculated in accordance with Generally Accepted Accounting Principles (GAAP) at the individual fund level. Budget professionals

commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis. In both cases, fund balance is intended to serve as a measure of the financial resources available for use in a governmental fund type.

- d. Financial reporting distinguishes restricted fund balance from unassigned and unrestricted fund balance. Typically, only the latter is available for spending. A "stabilization arrangement" indicates a designated portion of unassigned or unrestricted fund balance is subject to an action by the governing body concerning the use of that amount.

11. The District will prepare and adopt a formal capital budget as part of their annual budget process.

- a. The capital budget will be directly linked to, and flow from, the Multi-Year Capital Improvement Plan.
- b. It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget.
  - i. Modifications may be necessary based on changes in project scope, funding requirements, or other issues.
  - ii. If these modifications are material, the District will consider the impacts these may have on its multi-year capital and financial plans.
- c. The capital budget should be adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It must comply with all state and local legal requirements.
- d. Preparing and Adopting the Capital Budget. The capital budget will include the following information:
  - i. A definition of capital expenditure for the District.
  - ii. Summary information of capital projects by fund, function, venue/service or activity.
  - iii. A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, pre- design, design, and construction or acquisition activities and transition to complete operation.
  - iv. Descriptions of the general scope of the project, including expected service and financial benefits to the District.
  - v. A description of any impact the project will have on the current or future operating budget.
  - vi. Estimated costs of the project, based on recent and accurate sources of information.
  - vii. Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.

- viii. Funding authority based either on total estimated project cost, or estimated project costs for the upcoming fiscal year. Consideration should be given to carry-forward funding for projects previously authorized.
    - ix. Any analytical information deemed helpful for setting capital priorities.
  - e. The District needs a greater level of detail and information for non-routine capital projects than for routine projects. For non-routine projects, the capital budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts.
  - f. Reporting on the Capital Budget. The District recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Management, Trustees, and citizens should all have the ability to review the status and expected completion of approved capital projects. Periodic reports will be issued routinely on all ongoing capital projects. The reports will compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.
- 12. The District will maintain practices in conformity with the NRS 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:
  - a. Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District's General Fund to departments, divisions and Enterprise Funds.
  - b. This Code Section and related practices can only be modified by a non-consent calendar agenda item during a regular meeting of the Board of Trustees.
  - c. This Code Section is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's Enterprise Funds.
  - d. The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.
  - e. Practice categories that should be considered for development, adoption and regular review are as follows:
    - i. Costs Allowed

- ii. Allocation Method
- iii. Billing rates for services provided

13. The District will maintain a formal practice on the level of working capital that should be maintained in the Enterprise (Utility) Fund.

- a. Enterprise Funds distinguish between current and non-current assets and liabilities. It is possible to take advantage of this distinction to calculate Working Capital (i.e., current assets less current liabilities). The measure of working capital indicates the relatively liquid portion of total Enterprise Fund capital, which constitutes a margin or buffer for meeting obligations. It is essential that the District maintain adequate levels of working capital in its Enterprise Funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees. Working Capital is a crucial consideration, too, in long-term financial planning. Credit rating agencies consider the availability of working capital in their evaluations of continued creditworthiness. Likewise, laws and regulations may speak to appropriate levels of working capital for some Enterprise Funds.
- b. The Government Finance Officers Association (GFOA) recommends that local governments adopt a target amount of working capital to maintain in each of their Enterprise Funds. The District's targets will be formally described in the Practice as adopted and amended as needed.
- c. Working capital is defined as current assets minus current liabilities; the District will consider certain characteristics of working capital that affect its use as a measure. Specifically, the "current assets" portion of working capital includes assets or resources that are reasonably expected to be realized in cash (e.g., accounts receivable) or consumed (e.g., inventories and prepaid expenses) within a year.
- d. Stability of revenues and expenses are also considerations for an accurate calculation of working capital. The District will consider the adequacy of Working Capital in its Enterprise Funds during each annual budget process. The majority of such consideration will be established by the predictability of the revenues to be received from users. Building Working Capital in the Enterprise Funds is an acknowledged purpose in response to revenue shortfalls and unanticipated expenditures, debt service requirements and planning for capital expenditures.
- e. The District employs the term "Net Position" for Enterprise Funds, calculated in accordance with GAAP. Financial reporting distinguishes Restricted from Unrestricted Net Position. Typically, only the latter is available for spending. Working Capital for operating needs should be sourced from Unrestricted Net Position. The District has debt service and capital expenditure needs that extend beyond one year. Therefore, amounts outside of the calculation of Working Capital may develop for those purposes. As such these may also be considered elements of both Restricted and Unrestricted Net Position.

14. The District shall maintain Fund Balance in the General Fund and each governmental or proprietary fund type in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.

a. SCOPE - The District shall apply accounting principles as forth in Governmental Accounting Standards Board (GASB) Statement 54 considering the unique characteristics of the District. To that end the following measurements will apply to each fund or type:

- i. General Fund. The General Fund must meet the minimum balance requirements under Nevada Administrative Code Section 354.650.
- ii. Special Revenue Funds. Community Services; 25% of a fiscal year's operating expenditures (based on the current adopted budget) other than capital expenditure and debt service.
- iii. Beach Enterprise; 25% of a fiscal year's operating expenditures (based on the current adopted budget) other than capital expenditure and debt service.
- iv. Proprietary Fund Types. Measurements of target fund balances:
  1. Utilities. Operations - 25% of operating expenses for the fiscal year based on the current adopted budget.
  2. Internal Services. Operations - 25% of operating expenses for the fiscal year based on the current adopted budget.
  3. Workers Compensation. An amount equal to the State of Nevada required deposit, plus sufficient resources to cover the last determined open exposure for prior claims, if not covered by purchased insurance or a termination insurance policy.
  4. Operating expenses for the calculations in subsections (1) and (2) herein do not include depreciation or interest expense since they are covered by separate definitions.

b. Definition of Stabilization Arrangement. In conformity with GASB Statement 54, the District may establish a stabilization arrangement only when it includes:

- i. Recognition of the authority by which the arrangement is established including resolution, ordinance or other action.
- ii. When to make additions to the stabilization amount
- iii. When stabilization amounts can be spent
- iv. That a balance will be reported at each fiscal year end.

c. Other Classifications. The District will apply other classifications and accounting standards under GASB 54 including the use of Nonspendable, Restricted, Committed, Assigned, Unassigned and Unrestricted when presenting either a Statement of Net Position or other forms of fund balance in its financial reports.



15. The District shall maintain Working Capital in each Enterprise Fund in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.

a. SCOPE – This Code section shall require the District to apply accounting principles as forth in GAAP considering the unique characteristics of the District. To that end the following measurements will apply to each fund:

- i. Strength of collections of accounts receivable, to the extent they can be converted to cash within a timeframe expected for use in the District's operations.
- ii. Historical consumption of inventories and prepaid expenses, to the extent they can be utilized to support operations within the timeframe of the District's budget cycle.
- iii. Levels and flow of annual operating expenses. At no time will the calculation consider less than 45 days operating needs. However, any amount over 90 days needs must be specifically supported and approved in writing by the District's General Manager.
- iv. Support by the General Fund. This includes shared expenses and operating transfers that represent Central Services Cost Allocations.
- v. Control over rates and revenues.
- vi. Asset age and condition, whether there is a chance of extra ordinary repairs or a replacement under the Capital Improvement Plan.
- vii. Volatility of expenses and the ability to control fixed and variable costs.
- viii. Management plans for Working Capital including any inherent effects of Restricted Net Position or items extending beyond one year that would normally not be covered by Working Capital.
- ix. Debt Service or Multi-Year Capital Plan needs identified as current requirements.

b. Definition of Target amounts for Working Capital as measured each Fiscal Year End

i. Utilities

1. Operations – 45 to 90 days of operating expenses (Operating expense excludes depreciation and interest.)
2. Debt Service – up to one year's payments of interest expense, since current maturities of long term debt are already considered in determining working capital, when classified as a current liability.
3. Capital Expenditure – up to 1 year of a 3 year average depreciation

- c. Other Accumulation of Resources. The District may accumulate other resources in support of Debt Service or the Multi-Year Capital Plan in addition to Working Capital since these needs extend beyond the measurement period of one year.

Sources:

- Financial Standards Policy 2.1.0
- Performance Measurement for Decision Making Policy 4.1.0
- Budgeting for Results and Outcomes Policy 5.1.0
- Adoption of Financial Practices Policy 6.1.0
- Appropriate Level of Fund Balance Policy 7.1.0
- Capital Project Budgeting Policy 13.1.0
- Adoption of Central Service Cost Allocation Plan Policy 18.1.0
- Appropriate Level of Working Capital Policy 19.1.0
- Appropriate Level of Fund Balance Practice 7.2.0
- Appropriate Level of Working Capital Practice 19.2.0
- Click here to review in original form:
  - [https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID\\_Policy\\_and\\_Procedure\\_Resolutions.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf)
  - <https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>
  - [https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Practices\\_762016.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID_Board_Practices_762016.pdf)

APPENDIX: STATE BUDGET FORMS

The following are the Financial Compliance Forms prescribed by the State of Nevada:

- 4404LGF State Budget Forms
- 4410LGF Schedule of Indebtedness
- 4411LGF Five Year Capital Improvement Plan
- 4413LGF Budget Augmentation

5.01.020 Revenue

1. Sources of Revenue [WE NEED TO DEFINE THE SOURCES OF REVENUE THAT THE DISTRICT RECEIVES AND REFERENCE CORRESPONDING NRS OR COUNTY CODE]

- a. Taxes
- b. Assessments
- c. Recreation Fees
- d. Utility Fees
- e. Venue Revenues

2. Recreation Roll. IVGID will charge the prescribed Recreation Fee and the Beach Fee to all qualifying real properties within the boundaries of the District.
  - a. IVGID will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories:
    - i. All dwelling units on developed residential parcels;
    - ii. All commercial parcels; and
    - iii. All undeveloped residential parcels which are not designated as unbuildable.
  - b. Definitions
    - i. Recreation Fee is the annual Recreation Standby and Service Charge assessed by the District on all real property within the District that is in one of the categories listed in [Section 1.0](#) of this document.
    - ii. Beach Fee is the annual Recreation Standby and Service Charge assessed by the District on all identified real property that was within the District on June 1, 1968, and is in one of the categories listed in [Section 1.0](#) of this document.
    - iii. Recreation Roll is a listing created by IVGID of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in [1.0](#) of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.
    - iv. Dwelling Unit as described in the Washoe County Code as “any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation.”
    - v. Qualified Real Property is property subject to payment of a Recreation Fee.
    - vi. Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax.
      1. “Exempt Real Property” includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.
      2. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of

payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially.

- vii. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner's petition.

c. Qualifying Real Properties Subject to Fee Assessments

- i. Real property in one of the categories listed in Section 1.0 that was within the boundaries of the District when it acquired the beach properties on June 1, 1968. These properties are charged the annual Recreation Fee and charged the annual Beach Fee.
- ii. Where real property parcels have been split for development purposes, the resulting smaller parcels are considered to have the same qualifications as the original parcel.

d. Real Property Exempt from Paying Fee Assessments

- i. When development takes place that results in new parcels or additional dwelling units, each new parcel or dwelling unit becomes a Qualified Real Property and is placed on the Recreation Roll.
- ii. Information contained on the Washoe County Assessor's "Real Property Assessment Data" sheets will be used to determine eligibility for a property to be classified as a Qualified Real Property.
- iii. Qualified Real Property that is added to the Recreation Roll as a result of conditions listed in paragraph 1 or 2 above, or by annexation or merger of territory to the District may be required to pay to the District an entry fee as established by the District based on the portion of the Recreation Fee and Beach Fee that was used for capital purposes.

e. Reinstatement to the Recreation Roll

- i. An unbuildable parcel that has been removed from the Recreation Roll by petition can be restored to the Recreation Roll, and thereby have recreation privileges restored by first paying the total amount of recreation and, if applicable Beach Fees that had been have levied since the parcel was taken off the Recreation Roll, plus any fees or penalties permitted by the State of Nevada as defined in NRS 99.040(1).
- ii. An exempt parcel not on the Recreation Roll may obtain a qualified status if the general plan and zoning designation of the property is changed by

Washoe County, according to the provision of NRS and Washoe County Code.

f. Setting and Collection of the Recreation Fee and the Beach Fee

- i. The Board of Trustees will set the amount of the Recreation Fee and the Beach Fee annually as part of the budget preparation process.
- ii. The Board of Trustees will set the method and manner of collection of the Recreation Fee and the Beach Fee annually by resolution. The Board of Trustees may choose to follow the procedure set forth in NRS 318.201 and have the Recreation and Beach Fees collected annually by the Washoe County Treasurer along with other taxes collected by the County.
- iii. When the applicable Recreation Fee has been paid, such payment entitles the owner to certain uses and rates at certain District-owned recreation facilities, excluding the Beaches and Boat Launch. This is defined more fully in Title \_\_\_\_\_ of the Code. [District Ordinance #7].
- iv. When the applicable Beach Fee has been paid, such payment entitles the owner to certain uses and rates at the District-owned Beaches and Boat Launch. This is defined more fully in Title \_\_\_\_\_ of the Code [District Ordinance #7.]

g. Flow Chart of Policy 16.1.1

- i. [insert flow charter here]

Source: Recreation Roll Policy 16.1.0

- Click here to review in original form:
  - <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>

5.01.030 Investments

1. The District will properly manage the risk in its portfolios to achieve investment objectives and comply with investment constraints.
2. The use of diversification in the District's portfolio is an important strategy for managing risk. Diversification strategies will consider the following:
  - a. Carefully and clearly defining what the objectives mean for safety, liquidity, and return to the District.
  - b. Preparing a cash flow projection to determine liquidity needs and the level and distribution of risk that is appropriate for the portfolio.
  - c. Considering political climate, stakeholders' view toward risk, and risk tolerances.

- d. Ensuring liquidity to meet ongoing obligations by investing a portion of the portfolio in readily available funds, such as Local Government Investment Pools (LGIPs), money market funds, or overnight repurchase agreements.
  - e. Establishing limits on positions in specific securities to protect against default risk.
  - f. Limiting investments in securities that have higher credit and/or market risks.
  - g. Defining parameters for maturity/duration ranges.
  - h. Establishing a targeted risk profile for the portfolio based on investment objectives and constraints, risk tolerances, liquidity requirements and the current risk/reward characteristics of the market.
3. The District will consider the following when using LGIPs:
- a. The District will confirm LGIPs are eligible investments under governing law and the District's Investment Management Policy.
  - b. The District will fully understand the investment objectives, legal structure and operating procedures of the investment pool before placing any money in the pool. When evaluating an LGIP, the District obtains the pool's offering statement, investment policy, and audited financial statements.
  - c. Particular attention must be paid to the investment objectives of a pool to determine whether a pool seeks to maintain a constant Net Asset Value (NAV) of \$1.00 or could have a fluctuating NAV. This information is essential in order to determine which pools are appropriate for liquidity strategies (constant NAV) and which ones are only appropriate for longer-term strategies (fluctuating NAV).
  - d. The pool's list of eligible securities should be reviewed to determine compliance with the District's Investment Management Policy. Portfolio maturity restrictions and diversification policies should be evaluated to determine potential market and credit risks.
  - e. Portfolio pricing practices should be evaluated.
  - f. Custodial policies should be reviewed.
  - g. The qualifications and experience of the portfolio manager, management team and/or investment adviser should be evaluated.
  - h. The earnings performance history should be studied and reviewed relative to other investment alternatives. On constant NAV LGIP funds, the current yield of the portfolio can be compared with competitive institutional money market funds, or overnight repurchase agreement rates.
4. The District shall invest public funds in a manner which provides the highest investment return consistent with the need for safety and liquidity, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.
- a. SCOPE. This practice shall apply to all financial assets under the District's control or in its custody as accounted for in the District's financial accounting records

and reported in its periodic financial statements. These funds include financial assets held in the following fiscal entities:

<u>Fund Type</u>	<u>District Fund Name</u>
General	General Fund
Enterprise	Utility Fund
	Community Services Fund
Capital Improvement	
Internal Service	Fleet and Maintenance Fund
	Workers Compensation Fund
Special Assessment	
Debt Service	
Special Revenue	

All other funds, unless specifically excluded from this practice by Board of Trustees resolution.

- b. PRUDENCE. The District intends to utilize standards established by the Uniform Prudent Investors Act. The Act has been adopted by the State of Nevada. The standard of care; portfolio strategy; risk and return objectives from the Act consider:
- i. The District shall invest and manage its assets as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the District. In satisfying this standard, the District shall exercise reasonable care, skill, and caution.
  - ii. The District's investment and management decisions respecting individual assets must be evaluated not in isolation but in the context of the District's portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the District's purposes.
  - iii. Among circumstances that the District shall consider in investing and managing its assets are such of the following as are relevant:
    1. general economic conditions;
    2. the possible effect of inflation or deflation;
    3. the expected tax consequences of investment decisions or strategies;
    4. the role that each investment or course of action plays within the overall investment portfolio
    5. the expected total return from income and the appreciation of capital;
    6. other resources of the District needs for liquidity, regularity of income, and preservation or appreciation of capital; and

7. an asset's special relationship or special value, if any, to the purposes of the District
  - iv. The District shall make a reasonable effort to verify facts relevant to the investment and management of its assets.
  - v. The District may invest in any kind of property or type of investment consistent with the standards of this Practice.
- c. FINANCIAL OBJECTIVES AND CONSTRAINTS. The District's primary investment objective is to obtain the maximum investment return in light of the following constraints:
- i. Safety. Safety of principal is the foremost constraint of the District's investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
  - ii. Risk. To minimize the risk associated with any one security, diversification is required to ensure that the potential (or actual) losses on individual securities do not exceed the total return generated from the remainder of the portfolio.
  - iii. Liquidity. The District's portfolio shall remain sufficiently liquid - in terms of cash and near-term maturities of non-cash assets - to enable it to meet all operating requirements, and near term capital investment requirements, which are planned or which might be reasonably anticipated.
  - iv. Cash Flow Requirements. The size and composition (maturity, security type, etc.) of the District's portfolio(s) shall be determined so as to provide funds to meet the District's projected cash consumption requirements, over time.
  - v. Statutes and Regulations. At all times, the District's investments shall be restricted to those specifically identified within NRS 355.170, as amended from time to time, and any other statutes or regulations which may be promulgated by the State of Nevada or the United States Government.
- d. DELEGATION OF AUTHORITY. Authority to manage the District's investment program is derived from the NRS Chapter 355.175, wherein the District's governing body may appoint an Investment Officer to handle the day-to-day administration of the program.
- i. The Board of Trustees hereby expressly delegate Investment Officer responsibilities to the Director of Finance or to the General Manager in the Director's absence.
  - ii. This Code Section further requires that the Investment Officer shall establish written procedures for the operation of the program, consistent with this and other provisions of this investment policy.



- iii. Such procedures shall include explicit delegation of authority to persons responsible for executing investment transactions, if other than the Investment Officer.
  - iv. No person shall engage in an investment transaction except as provided within this practice or the written procedures.
  - v. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials or third-party agents who assist in the investment program.
- e. PORTFOLIO MANAGEMENT. The Investment Officer or their designee will routinely and continuously monitor the financial markets, the performance of the District's portfolio securities and competing securities instruments and adjust the District's portfolio, so as to accomplish the aforementioned investment objectives.
- i. This portfolio management function may, subject to the District's Board of Trustees approval, be contracted out to one or more professional investment managers, knowledgeable in the markets, investment instruments and the District's unique constraints and investment needs. The investment manager(s) shall exercise discretion in its (their) decision-making with respect to portfolio transactions to the extent allowed within the constraints of this policy, unless specifically restricted in writing by the Board of Trustees
  - ii. Additionally, with respect to decisions which adversely impact the short-term performance of District portfolios, as in the instance where individual securities are liquidated at a loss in order to reposition the portfolio to maximize anticipated future returns, managers must first obtain the Investment Officer's concurrence prior to executing transactions which will result in losses which exceed 5% of an individual security's value or which will exceed, when aggregated, 2% of the value of the overall portfolio under management.
- f. ETHICS AND CONFLICTS OF INTEREST. Officers, employees and agents involved in the investment process shall refrain from personal business activity that could conflict, or might appear to conflict, with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. All such individuals or firms shall disclose any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal financial/investment positions, if any, that could be related to the performance of the District's portfolio. Officers, employees and agents shall subordinate their personal investment transactions to those of the District's, particularly with regard to the timing of purchases and sales.

- g. **AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS.** The Investment Officer will maintain a list of financial institutions authorized to provide investment services. Additionally, a list of competent security broker/dealers shall be maintained. These may be primary dealers or regional dealers who qualify under Securities and Exchange Commission (SEC) Rule 15C3-1, Uniform Net Capital Rule.
- i. No public deposit shall be made except in a qualified public depository as established under NRS 356.
  - ii. All financial institutions and broker/dealers who wish to become qualified for investment transactions must supply the Investment Officer with the following information, in order to demonstrate their economic viability: audited financial statements, proof of National Association of Securities Dealers certification, proof of state registration and certification of understanding and professed adherence to this Investment Management Practice in executing transactions.
  - iii. The District will, at its option, establish relationships with one or more institutions or broker/dealers and its Investment Officer shall, at least annually, review the financial condition, registrations/certifications status and general performance of selected institutions or broker/dealers.
- h. **AUTHORIZED INVESTMENTS.** The instruments which the District is authorized to hold are prescribed in NRS 355.170, as revised from time to time.
- i. **COLLATERALIZATION.** Collateralization will be required on deposit-type securities - e.g., certificates of deposit and repurchase agreements - for deposits which exceed the insured limits of the securities under Federal Deposit Insurance Corporation (FDIC), Federal Saving and Loan Insurance Corporation (FSLIC), or other successor federal deposit insurance program. Collateral will be limited to obligations of the United States and the State of Nevada and must, at all times, have a fair market value equal to or greater than the fair market value of the collateralized deposits. All other securities shall be collateralized by the actual security held in safekeeping by the appointed custodian.
- j. **SAFEKEEPING AND CUSTODY.** All securities purchased by or on behalf of the District, excepting securities subject to repurchase by the seller, and all securities pledged as collateral pursuant to section 9.0, above, must be physically held by the District or its appointed custodian meeting the requirements of NRS 355.172, who shall hold the securities in trust for the District.
- i. Securities subject to repurchase by the seller may, in lieu of the requirement for possession, be evidenced by a fully perfected, first-priority security interest in those securities, held and acknowledged by the third party custodian.

- ii. Securities so purchased must, at the time of purchase by the District, have a fair market value equal to or greater than the repurchase price of the securities.
- k. DIVERSIFICATION. The District will diversify its portfolio by security type, maturity and issuing institution. Asset allocation guidelines, as deemed necessary from time to time, shall be prescribed by the District's Board of Trustees. Such asset allocation guidelines (maximum maturities) will be in writing and will become an integral part of this policy.
- l. MAXIMUM MATURITIES. To the extent possible, the maturities of securities held within District portfolios shall be closely matched to the District's cash flow requirements for 1) day-to-day operations, 2) planned capital projects, 3) unknown future contingencies, and known or stated reserves in no event shall the District hold securities with maturities which exceed ten years, this being the maximum maturity allowed the District under NRS 355.170. Investments will be allocated to maturities that match the stated needs for which the District has established the Fund or account.
- m. INTERNAL CONTROL. The Investment Officer shall establish a system of written internal controls which shall be reviewed for adequacy, annually, by the District's external auditors. The controls shall be designed to prevent loss of public funds arising from fraud or abuse, employee error, misrepresentation by third parties, or imprudent actions by officers, employees or agents of the District.
- n. PERFORMANCE BENCHMARK STANDARDS. Theoretically, the District's investment portfolio would have a simple average maturity of less than five years. As a practical matter, the average maturity of the portfolio will vary as economic conditions change and will be dependent upon market factors and the actual investment strategy selected. Accordingly, for purposes of measuring and comparing returns among investments, the performance of District portfolio(s) shall be measured against the 1 year or less, 1-3 year, 1-5 year, and 1-10 year U.S. Government Treasury Indices.
- o. REPORTING. The Investment Officer shall prepare a quarterly report of investment activity that will be made available to the Board of Trustees within thirty days of the close of the calendar quarter.
  - i. The report will include sufficient content to indicate how the District's investments are being managed to meet the objectives of safety, risk, liquidity, cash flow and regulations.
  - ii. The report shall contain a measure of the portfolio's return for the quarter, and when annualized shall compare its actual performance with the aforementioned benchmarks.
  - iii. At least once annually, and not later than sixty days after the close of the fiscal year, the Investment Officer shall present a comprehensive report summarizing the investment program's performance during the preceding twelve month period.

- iv. This report shall contain, at a minimum, the same information required in the quarterly reports but, also, shall indicate areas of concern with respect to policy and strategy matters and shall recommend appropriate corrective action.
  - v. Additionally, at least quarterly, the Investment Officer shall prepare a projection of cash flows for the succeeding five year investment period.
  - vi. Estimates for the first two years of the investment period shall be on a quarterly basis, while estimates for the remaining periods may be on an annual basis. This cash flow projection shall serve as the basis for adjustments to asset allocations among and between the investment maturities.
- p. INVESTMENT POLICY ADOPTION. This investment policy shall be adopted by motion of the District's Board of Trustees. It shall be reviewed at least annually and any modifications made hereto must be approved by the District's Board of Trustees.

Sources:

- Use of Local Government Investment Pools Policy 10.1.0
- Investment Management Policy 11.1.0
- Investment Management Practice 2.11.0
- Click here to review in original form:
  - <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>
  - <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID Board Practices 762016.pdf>

5.01.040 CAPITAL ASSETS

1. The best source of relevant information on the estimated useful lives of the District's capital assets comes from its own past experience with similar assets.
2. In situations where the documentation of the District's own past experience, for a given type of capital asset, is not adequate for this purpose, the District will consider the experience of other governments, professionally determined specifications, and private-sector enterprises.
3. The District will make whatever adjustments are needed to estimated useful lives that were obtained from others to ensure that such estimates are appropriate to its own particular circumstances.
4. It is especially important to consider the potential effect of each of the following factors when depending on the experience of others:
  - a. Quality. Similar assets may differ substantially in quality, and hence in their useful lives, because of differences in materials, design and workmanship.
  - b. Application. The useful life of a given type of capital asset may vary significantly depending upon its intended use.

- c. Environment. Environmental conditions in the Tahoe Basin include climate and regulatory sources. Conditions can be defined by the Tahoe Regional Planning Agency, the United States Forest Service Basin Management Unit and the North Lake Tahoe Fire Protection District. The service life of some capital assets used in connection with highly regulated activities could be affected by these agencies codes or best management practices.
  - d. Life Cycle Considerations. The vast majority of the District's capital assets are used in conjunction with programming activities. Useful lives reflect the amount of utilization that will be consumed by an operating period and could affect the care and condition needed for services rendered by those venues. The District should also consider the possibility of varying useful lives for components of larger assets, both for capitalization and to reflect the appropriate life cycle maintenance interval for such components.
  - e. Maintenance. The potential effect of each of the factors just described may be mitigated or exacerbated as a consequence of the District's evaluation of capital asset care and condition, as well as the approach to maintenance and replacement policy. Once established, estimated useful lives for major categories of capital assets should be periodically compared with the District's actual experience and appropriate adjustments should be made to reflect this experience.
5. The District will consider the following guidelines in establishing capitalization thresholds:
- a. Potentially capitalizable items should only be capitalized if they have an estimated useful life of greater than two years following the date of acquisition or placed into service.
  - b. Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.
  - c. In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.
  - d. In establishing capitalization thresholds, when the District is a recipient of Federal awards, then Federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts for purposes of Federal reimbursement will prevail.
  - e. Capitalization of buildings and infrastructure should consider the use of componentization as a way to reflect the varying life cycle considerations of mechanical, structural elements, and wear items that may require different cycles of maintenance and replacement from the main asset being capitalized. The significance of such componentization takes precedent over the \$5,000 threshold, and thus smaller amounts may be listed to facilitate proper asset management.

6. The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets.
  - a. A prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.
  - b. The capital plan should cover a period of at least five years, preferably ten or more.
  - c. Identify needs. The first step in the District's capital planning is identifying needs. The District has a commitment to the maintenance of its existing infrastructure. The District's Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment. In this process, attention will be given to:
    - i. Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years.
    - ii. Infrastructure improvements needed to support new development or redevelopment.
    - iii. Projects with revenue-generating potential.
    - iv. Improvements that support economic development.
    - v. Changes in policy or community needs.
  - d. Determine costs. The full extent of project costs should be determined when developing the multi-year capital plan. Cost issues to consider include the following:
    - i. The scope and timing of a planned project should be well defined in the early stages of the planning process.
    - ii. The District should identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.
    - iii. For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.
    - iv. The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.
    - v. A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, pre-design, design, and construction or acquisition, contingency and post-construction costs.

- vi. Recognize the non-financial impacts of the project (e.g., environmental) on the community.
- e. Prioritize capital requests. The District continually faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process. When evaluating projects the District will:
  - i. Categorize each submittal under Project Types:
    1. Major Projects. A non-recurring project with scope and management complexity with a project budget greater than \$1,000,000 and a 25-year minimum asset life.
      - a. New Initiatives – A project that creates a new amenity or significantly expands an existing facility with new programming, operations or capacities.
      - b. Existing Facilities – A project that maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations or capacities.
    2. Capital Improvement. A non-recurring project with some scope and management complexity with a project budget generally less than \$1,000,000.
      - a. New Initiatives
      - b. Existing Facilities
    3. Capital Maintenance. A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than \$1,000,000.
    4. Rolling Stock. On-going projects for the replacement of vehicles, heavy and light duty wheeled and tracked machinery, tractors, mowers, trailers, etc.
    5. Equipment & Software. On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, service-ware, etc.), information technology hardware and software.
  - ii. Prioritize Projects under these criteria:

1. Priority 1 are projects that address Existing Facilities or replace existing assets via Capital Maintenance, Rolling Stock, or Equipment & Software projects that have reached or are near the end of useful life and are necessary to meet existing programming, operations, or capacities that the community wants, needs and uses.
  2. Priority 2 are New Initiative projects that address existing facilities and assets that have reached or are near the end of useful life in order to expand existing programming, operations, or capacities to meet the community's wants, needs and uses.
  3. Priority 3 are New Initiative projects that create new amenities that are wanted by the community and will be funded by new sources.
  4. Priority 4 are New Initiative projects that create new amenities that are wanted by the community and will be funded by existing sources.
- iii. Ongoing consideration of Project Types and Prioritization by District Staff will consider:
1. Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
  2. Allow venues to provide a prioritization recommendation.
  3. Incorporate input and participation from major stakeholders and the general public.
  4. The condition assessment of existing assets as it relates to asset life-cycle, industry best practices, manufacturer's guidelines, safety, and the aesthetic character of the facility.
  5. Adhere to legal and regulatory requirements and/or mandates.
  6. Anticipate the operations and operating budget impacts resulting from capital projects.
  7. Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service, payback period, cost-benefit analysis, cash flow modeling).
  8. Re-evaluate capital projects approved in previous multi- year capital plans.
  9. The availability of outside funding (e.g. grants, direct community contribution, in-kind contribution, public private partnership) to support completion of a capital project.
- iv. Develop financing strategies. The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan. Financing strategies should align with expected project



requirements while sustaining the financial health of the District. The capital financing plan should:

1. Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
  2. Prepare a flow of resources projection of the amount and timing of the capital financing and expenditure
  3. Continue compliance with all established financial policies.
  4. Recognize appropriate legal constraints.
  5. Consider and estimate funding amounts from all appropriate funding alternatives.
  6. Ensure reliability and stability of identified funding sources.
  7. Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, ratepayers, and others.
7. The capitalization threshold for all asset classes shall be identified during the budget process each fiscal year by the Finance and Accounting staff and approved by the Board of Trustees as part of the adoption of the annual Debt Management Policy, including the Five Year Capital Improvement Plan and its statement on minimum level of expenditure.
- a. The capitalization threshold per item shall be:
    - i. ASSET CLASS: Equipment
      1. MINIMUM COST \$5,000.00
    - ii. ASSET CLASS: Structures and Land Improvements
      1. MINIMUM COST: \$10,000.00
  - b. In addition to cost, all of the following criteria shall also be used:
    - i. The normal useful life of the item is three or more years.
    - ii. The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class.
    - iii. The item will not be substantially reduced in value by immediate use.
    - iv. In case of repair or refurbishment that will be capitalized, the outlay will substantially prolong the life on an existing fixed asset or increase its productivity significantly, rather than merely returning the asset to a functioning unit or making repairs of a routine nature.
    - v. The capitalization threshold is applied to individual items rather than to groups of similar items (e.g. desks and tables).
    - vi. The utilization of componentization of assets under the project, to provide a more appropriate management of an assets care, condition and associate maintenance or replacement, takes precedent over the stated thresholds under section 1.1.

- c. All fixed assets acquired either as operating or capital expenditures will be identified as IVGID property and recorded. Such items represent a value to the operations that have an ongoing usefulness to justify safeguarding them from loss or abuse. The items should be expected to be in service at least two years and can be readily assigned to a function or activity as responsible for its care and condition.

Sources:

- Establishing the Estimated Useful Lives of Capital Assets Policy 8.1.0
- Establishing Appropriate Capitalization Threshold for Capital Assets Policy 9.1.0
- Multi-Year Capital Planning Policy 12.1.0
- Capitalization of Fixed Assets Practice 2.9.0
- Click here to review in original form:
  - <https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>
  - <https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID Board Practices 762016.pdf>

5.01.060 Debt Management

1. The District shall adopt comprehensive written debt management practices and they will be reviewed annually in conjunction with the budget process and revised as necessary.
2. 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.
  - a. Legal limits may be determined by:
    - i. State constitution or law.
    - ii. Local resolution or ordinance, or covenant.
  - b. Public Policy limits can include:
    - i. Purposes for which debt proceeds may be used or prohibited.
    - ii. Types of debt that may be issued or prohibited.
    - iii. Relationship to and integration with the Multi-Year Capital Planning.
    - iv. Policy goals related to economic development, capital improvement financings, tax increment financing, and public-private partnerships.
  - c. 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:

- d. Direct Debt can be measured or limited by the following ratios:
    - i. Debt per capita,
    - ii. Debt to taxable property value
    - iii. General Obligation debt service payments as a percentage of governmental fund type revenues or expenditures.
  - e. Revenue Debt levels are often limited by debt service coverage ratios or credit rating impacts contained in bond covenants.
  - f. 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.
3. Debt Structuring Practices. The Practice will include specifics regarding the debt structuring practices for each type of bond, including:
- a. Maximum term stated in absolute terms or based on the useful life of the asset(s);
  - b. Average maturity;
  - c. Debt service pattern such as equal payments or equal principal amortization;
  - d. Use of optional redemption features that reflect market conditions and/or needs of the government;
  - e. Use of variable or fixed-rate debt, credit enhancements, short-term debt, and limitations as to when each can be used;
  - f. Other structuring practices should be considered such as capitalized interest, deferral of principal and/or other internal credit support including general obligation pledges.
4. Debt Issuance Practices. The Practice will provide guidance regarding the issuance process, which may differ for each type of debt. These practices include:
- a. Criteria for determining the sale method (competitive, negotiated, placement) and investment of proceeds,
  - b. Criteria for issuance of advance refunding and current refunding bonds,
  - c. Selection and use of professional service providers,
  - d. 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
  - e. Use of credit ratings, minimum bond ratings, determination of the number of ratings, and selection of rating services.

5. Debt Management Practices. The Practice will provide guidance for ongoing administrative activities including:
  - a. Investment of bond proceeds,
  - b. Primary and secondary market disclosure practices, including annual certifications as required,
  - c. Arbitrage rebate monitoring and filing,
  - d. Federal and state law compliance practices, and
  - e. Market and investor relations efforts.
  
6. 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:
  - a. 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:
    - i. requirements for timely payment of all funds on the due date;
    - ii. full utilization of funds by the District until the due date;
    - iii. requirement for use of electronic fund transfer throughout the payment process; and
    - iv. requirements that all parties execute transactions in the most cost efficient and effective manner.
  - b. 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.
  - c. 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.
  - d. 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.
  - e. The District will ensure that all parties to the transaction (internal and external) are kept informed of the procedures established.
  
7. 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:
  - a. 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.

- i. Under this Code section, “utility” purposes are those related to only water and sewer functions.
  - ii. 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.
  - iii. The ratio will be stated in the number of times the net revenue covers the annual debt service.
  - iv. 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.
- b. 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.
  - c. 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 maturity under the Nevada State Revolving Fund Loan Program. Shorter maturities are preferred whenever feasible.
  - d. 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.
  - e. Consideration of the use of installment purchase obligations will be conducted according to NRS. 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).
  - f. This Code Section 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.

**Sources:**

- **Debt Management and Limits Policy 14.1.0**
- **Debt Service Payment Settlement Practice 14.2.0**
- **Debt Issuance Limitations Practice 14.2.1**

- **Click here to review in original form:**
  - <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>
  - <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID Board Practices 762016.pdf>

## APPENDIX

### INDEBTEDNESS REPORT

#### DEPARTMENT OF TAXATION Guidance for medium term bonds

5.01.070 Reports [reserved]

5.01.090 Penalties and Interest Charges on Delinquent Accounts and Collection Thereof

1. NRS 318.197 provides that the Board of Trustees may establish:
  - a. a basic penalty for the nonpayment of charges within the time and in the manner prescribed by it.
  - b. a penalty per month for nonpayment of the charges and basic penalty.
  - c. the method for collecting the charges for any service in accordance with this section.
2. The District shall pursue diligent efforts in collecting charges for services.
3. The District shall charge a basic penalty of 10% for the nonpayment of charges throughout the District.
4. In addition to the basic penalty in **Section (3)** of this Code Section, a 1.5% penalty per month for nonpayment of the charges and basic penalty.
5. The basic penalty and additional penalty identified in **Section (3) and (4)** of this Code Section shall become effective in accordance with the following schedule:
  - a. that the basic penalty be added when the charges are 30 days delinquent;
  - b. that the additional penalty be added when the charges are 60 days delinquent;
  - c. that the charges constitute a perpetual lien on and against the property served; and
  - d. such notice of lien shall be served when the charges are 70 days delinquent.

**Source: Resolution No. 1538 A Resolution Establishing Penalty and Interest Charges on Delinquent Accounts and Collection Thereof; click here to review in original form:**

<https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID Policy and Procedure Resolutions.pdf>

### 5.01.100 Audits

1. The District is committed to be proactive, informed, and providing the highest form of financial accountability to its parcel owners. Achieving this goal requires clear rules and procedures for making decisions and their impact on financial results. As required by NRS 354.624, each local government shall provide for an annual independent audit of all of its financial statements.
2. The independent auditor reports directly to the Audit Committee as established under Section 2.01.17(1).

**Source: Audit Committee Policy 15.1.0; click here to review in original form:**  
<https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>

Appendix: Current Annual Budget

Appendix: Current Audit

Appendix: NRS Chapter 354 "The Local Government Budget and Finance Act"

## CHAPTER 5.02 ACQUISITION, DISPOSITION & ENCUMBRANCE OF REAL & PERSONAL PROPERTY

### 5.02.010 Real Property

1. [RESERVED]
2. [RESERVED]
3. **Rough draft of possible Code language for Non-Operational Land Holdings.** The District will properly manage the risk and responsibilities in its portfolios of Non-Operational Land Holdings to achieve investment and service objectives. The future planned use of the parcels of land under the District's ownership is an important strategy for availability of service as a government. That includes the consideration of making designated properties available for use for recreation opportunities for generations to come. The District will:
  - a. Carefully and clearly define what the objectives are for acquisition, holding (for recreation purposes) or reselling (for returning properties to the tax or facility fee roll) of non-operational land parcels. Non-operating parcels are generally not incorporated into an IVGID venue or its structures or improvements.
  - b. Maintain a projection for costs to carry ownership into the future.
  - c. Considering the political climate and stakeholders' view toward accumulation of parcels for any stated purpose.
  - d. Consider the opportunity costs to not acting upon land acquisition or by claiming tax delinquent parcels when the possibility exists.

- e. Consider limits on the amount invested, or the quantity of properties acquired for resale, or for the return to the tax or facility fee rolls based on marketability and best use of public funds.
- f. Consider the legal compliance aspects of acquiring tax forfeit properties and the possibility of honoring a redemption period before the District can act.
- g. Establish that parcels acquired for recreation purposes, as defined by their deed, will not be considered available for resale except to another governmental agency.
- h. Establish that resale of parcels will not be offered in a manner that conflicts with free market listings of similarly situated properties by way of price or terms.
- i. Include an analysis of the inventory and class of coverage, as defined by the Tahoe Regional Planning Agency, held by the District and whether it should be placed with the State of Nevada for sale.
- j. Periodically report on the Non-Operational Land Holdings and coverage inventory to maintain an awareness of the extent and purpose of these District assets.

4. **COVERAGE?**

5.02.011 Personal Property [RESERVED]

5.02.012 Leases

- 1. State Guidance letter 16-004 concerning, "GASB standards on Lease Accounting; Requirements for Reporting Installment-purchase Agreements; and Types of Installment-purchase Agreements and Medium Term Obligations Subject to Approval by the Department of Taxation," is hereby incorporated by reference as the District's policy and procedure regarding leasing.
- 2. [RESERVED]
- 3. [RESERVED]

5.02.013 Easements

1. Easements Across Property Owned by IVGID.

- a. The process should be initiated by a letter request of the property owner, detailing the following:
  - i. Complete legal description of the easement, accompanied by a plat map with a sketch of the easement. If public utilities are located within or to the easement, or , in the opinion of the General Manager, other property characteristics make a survey desirable, a certified survey shall also be furnished by the property owners.



- ii. Description of the applicant's property to be benefited, together with a plat map.
  - iii. Specific reasons for the request.
  - iv. Whether the easement will be exclusive or non- exclusive.
  - v. Estimate of the market value of the easement.
- b. The letter application must be accompanied by a non-refundable application fee in the amount of One Hundred Dollars (\$100.00) to cover the administrative processing cost. The applicant also must agree to reimburse IVGID for the District's out-of-pocket expenses for surveys, title research and attorney fees in relation to the easement.
- c. Written notice of the District's intention to consider a request for easement must be given to owners of property within three hundred (300) feet of the affected District property at least thirty (30) days prior to the date the request will be considered.
- d. The District staff will evaluate each request on a case- by-case basis to make a recommendation to the General Manager. All costs of any survey, engineering, or improvements to the easement shall be borne by the applicant.
- e. If the requested easement requires improvements, plans for the improvements shall be attached to the easement application and a performance bond must be provided upon execution of the easement document to ensure completion. If the easement requires maintenance, a covenant must be included in the easement document binding applicant and his successors to perform such maintenance.
- f. The easement document will provide for insurance, maintenance and other items that may be recommended by staff based on a case-by-case review.
- g. Once executed, the easement document will be recorded by the property owner and a copy of the recorded document furnished to IVGID.
- h. The granting of any easement will be completely discretionary with the District General Manager. District General Manager actions shall not constitute a precedent.
- i. In general, the District General Manager will not grant an easement that may interfere with the present or future operations of the District.
- j. In considering an application for easement, the District General Manager shall consider the property owner's need for the easement, impact upon District operations, future plans for the property, the degree to which the easement restricts future use of the property, environmental matters, safety matters, impact upon adjacent properties and the surrounding neighborhood, and other matters the District General Manager deems pertinent and appropriate.
- k. If there is a benefit to the District because of easement improvements or other mitigation measures, the staff and District General Manager will consider this in setting a price for the easement. The price set for the easement will also be determined in relation to the value added to the property as well as any detriment to the District.

- l. The District General Manager may require an appraisal of any proposed easement, if in his judgement the market value of the easement is not clear and the easement may be sufficiently valuable to warrant the expense of an appraisal. If an appraisal is required by IVGID, all expenses pertaining thereto shall be paid for by the property owner.
- m. If improvements within the easement require permits from any local, regional, state or federal agency, or if the easement is associated with any project which otherwise requires such permits, and all such permits have not been obtained, the easement shall expire in one year or at other such time stated in the easement, if all such permits are not obtained by such time by the property owner.

## 2. Relinquishment and Acquisition of Utility Easements and Encroachment Agreements

- a. The District is engaged in providing utility services within its service areas, under the authority vested in it by NRS 318.116(10) and (14) and Washoe County Ordinance No. 97 (As Amended May 20, 1961); and,
- b. The District is the Owner and holder of certain perpetual easement(s) and right(s) of way over and through the lands within IVGID's jurisdictional boundaries; and,
- c. A number of the sewer and water mains, pipelines and other utility facilities are fully outside of or partially outside of the above-described IVGID easements; and,
- d. Numerous instances of landowner caused improvements exist within the rights of way, easements and line locations which obstruct or, with the passage of time, will obstruct IVGID's ability to service or maintain its sewer and water mains; that a vast majority of said improvements are of a landscaping nature including, but not limited to, fencing, patios, rock gardens and planting areas; that it is expected that these owner caused encroachments would add substantially to the cost of maintenance if IVGID were to be responsible for same; and,
- e. It is necessary and appropriate for IVGID to enter into encroachment agreements with land owners wherein the costs associated with removal and replacement of encroaching improvements are borne by the landowner thereby minimizing costs that would inevitably be borne by all District users; and,
- f. It is necessary and appropriate for IVGID to abandon portions of some of the existing easements, and, in some cases, all portions thereof, or to realign or re-establish the existing easement(s) on the same parcel or parcels under a common ownership; and,
- g. Pursuant to NRS 318.160, which governs IVGID'S acquisition, disposal and transfer of real property, including easements and rights-of-way, the IVGID Board of Trustees wish to authorize IVGID's Director of Public Works to negotiate the complete or partial abandonment/relinquishment of existing easement(s) and rights-of-way or encroachment agreement items, in consideration of IVGID's

obtaining of entirely new or partially new easement or right-of-way routes or agreements by landowners, such authority to include said Director's right, on behalf of IVGID, to sign and execute such abandonment/ acquisition and encroachment agreements, subject to the Board's right to question and object to same, as provided for here under. The sample Encroachment Agreement and the sample Quitclaim Deed, same to be utilized in these transactions are attached hereto and incorporated herein by reference thereto.

- h. Any such transactions shall be subject to any IVGID Trustee's right to request Board of Trustees review, consideration and possible reconsideration of any such proposed abandonment/acquisition or encroachment agreement.
- i. It is anticipated that all or substantially all of said easement negotiations and relocations will be made without the exchange of monetary or other legal consideration from IVGID beyond that which is inherently a part of the exchange of the relinquished easement(s) and the new or modified one(s).
- j. Any exchanges that may require any additional legal consideration, beyond Two Thousand Dollars (\$2,000.00), are subject to the Board of Trustees prior approval.
- k. Under NRS 318.160 this Board of Trustees has the authority to acquire, transfer and dispose of real property, including easements.
- l. IVGID utility improvements upon servient properties owned by IVGID utility users are actually located partially outside of, with a number entirely outside of their respective easements; that IVGID correspondingly determines that it is in IVGID's best interest to abandon/relinquish any such existing easements which are no longer necessary or useful in IVGID's utility operations or for future expansion of IVGID utility systems.
- m. The foregoing action is both necessary and appropriate to allow the effective negotiation by IVGID with the same property owners whose property is subject to the existing easements as well as the sought-after new or modified easements that do contain existing utility improvements or will contain such, or which are otherwise for the operation and maintenance of IVGID utility systems.
- n. Due to this Board of Trustees already burdened calendar/agenda, which burden is expected to increase even without the routine consideration of matters such as these, and for purposes of economics and expediency in general, this Board of Trustees conditionally delegates its authority to enter into the abandonment and acquisition of utility easements and execution of encroachment agreements, to IVGID's Director of Public Works so that the Director may negotiate with the respective property owner(s) and consummate said agreements, subject to the provisions hereunder. Any such proposed agreement shall be subject to the right of any Trustee to request Board of Trustees review of and possible reconsideration of the appropriateness or propriety of the proposed agreement. Such reconsideration shall include the right of this Board of Trustees to confirm or modify the proposed Agreement in whole or in part.
- o. A summary of any such referenced deed or agreement, as the case may be, showing the nature of the proposed transaction, with the salient facts, shall be

furnished to each Trustee, at least ten (10) days prior to the Director of Public Works' execution of same, so that each Trustee will have the opportunity to place the question of the appropriateness or propriety of such agreement on a regular Board of Trustees meeting agenda, such as agendaing to comply with the prescriptions of NRS 241. Absent any such request, the Director of Public Works shall then have the right to execute any documents essential to the consummation of the transaction.

- p. Amongst other appropriate provisions, any such agreement(s) shall require that the respective User/Property Owner shall indemnify and hold harmless IVGID and its directors, officers and employees from and against any and all actions, causes of action or suits, costs, claims, demands, expense, loss or liability for any injury to or death of any persons, or damage to any property, including IVGIDs, User's or any third party, arising out of or in any way connected with the common use or occupancy of the said right(s) of way, easement(s)/location(s).
- q. Any such agreements shall, amongst other things, further provide that the benefits and burdens of the Agreement(s) run with the land.
- r. Notwithstanding anything herein contained to the contrary, it is further resolved that any proposed exchanges and proposed agreements that involve an exchange of pecuniary or other legal consideration, in an amount exceeding Two Thousand Dollars (\$2,000.00), which additional consideration is potentially payable by IVGID, shall be first reviewed by this Board of Trustees as a condition precedent to their being executed.

Sources:

- **Policy Resolution No. 103 (Resolution 1475) Establishing a Policy for the Granting of Easement Across District Property**
- **Policy Resolution No. 129 (Resolution No. 1632) Relinquishment and Acquisition of Utility Easements and Encroachment Agreements**
- **Click here to review in original form: <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID Policy and Procedure Resolutions.pdf>**

5.02.014 Liens [reserved]

5.02.015 Use of IVGID Facilities

1. Use Of District 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.
  - a. The District shall receive and review 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.

- b. This Code section will provide staff with guidance when administering a consistent policy throughout IVGID.
- c. Activities that fit within the following criteria set forth in this Code Section will be allowed, upon approval by the appropriate level of management up to and including the Board of Trustees.
- d. POLICY AND PROCEDURE STEP 1 APPLICABLE TO ALL ACTIVITIES

- i. 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.
- ii. 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.
- iii. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business.
- iv. 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.
- v. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.
- vi. 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.
- vii. The sponsor of the activity will agree to indemnify and hold the District harmless from any claims arising out of the activity.
- viii. 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.
- ix. 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.
- x. 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:

1. 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.

2. 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.

- xii. 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.
- xiii. All events, as a minimum, will be charged a \$50 Administrative charge which is to cover the required paperwork, etc.
- xiv. The attached application is required for each event and is herewith incorporated and made effective as of July 1, 2013.
- xv. 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.
- xvi. 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 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.

e. **POLICY AND PROCEDURE STEP 2 REQUIREMENTS FOR EACH OF THE DISTRICT VENUES**

- i. **GOLF VENUES.** The sponsor must apply in advance, in writing, to the District Venue Manager.

1. 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.
  5. If the activity is cancelled ninety (90) days prior to the scheduled activity, the group will forfeit their deposit fee.

### ii. CHATEAU AND ASPEN GROVE VENUES

1. 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.
2. At the discretion of the Chateau and Aspen Grove sales team, with the approval of the Sales Manager and/or the Director of Finance 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.

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

- a. High Season dates are May through October and December
  - i. Mid-week (Monday through Thursday) may be reserved up to 3 months prior to the requested date
  - ii. Friday and Sunday may be reserved up to 2 months prior to the requested date
- b. Low Season dates January through April and November
  - i. Mid-week (Monday through Thursday) may be reserved up to 6 months prior to the requested date
  - ii. Friday, Sunday and Holidays may be reserved up to 2 months prior to the requested date
- c. 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
- d. Saturdays and Holidays may be made available at the discretion of the District General Manager.

iii. DIAMOND PEAK SKI RESORT (EXCLUDING SNOWFLAKE LODGE)

- 1. The following shall apply in addition to the Policy and Procedure Step 1. listed above.
- 2. The use of Diamond Peak Ski Resort for activities will be at the discretion of the Venue Manager.
- 3. The time of the year, capacity and the availability of Diamond Peak resort and its facilities will be factors for consideration for discounting.
- 4. Snowflake Lodge, whose use is already limited by a Tahoe Regional Planning Agency use permit, is excluded from this resolution.

iv. PARKS AND RECREATION VENUES (EXCLUDING BEACHES)

- 1. The following shall apply in addition to the Policy and Procedure Step 1. listed above.



2. The use of Parks, Recreation Center, and Tennis Courts for activities will be at the discretion of the Venue Manager.
3. The time of the year, capacity and availability of recreational facilities will be factors for consideration for discounting.

v. ALL BEACHES

1. All of the beaches within IVGID 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.

f. APPENDIX: Application

2. Access to District Property and the Use of District Facilities for Expression.

- a. The District owns real property and facilities that it uses to fulfill its special purposes, and those uses by the District take precedence over any other activity or use.
- b. The District recognizes that public expression, speech and assembly is a fundamental right. The District must, however, balance the exercise of that fundamental right with its significant interests to:
  - i. satisfy its special purposes;
  - ii. assure orderly conduct;
  - iii. protect the rights of persons authorized to use District real property and facilities to the unique recreational experiences provided by the natural environment of such real property and facilities;
  - iv. protect and preserve the unique environment on which the various District properties and facilities reside;
  - v. reasonably provide an opportunity for access to the District community for expression; and,
  - vi. reasonably protect persons entitled to use District real property and facilities from activities or practices which would make them involuntary audiences, or which are inappropriate to the purpose and enjoyment of a specific real property and facility.
- c. The District designates public forum areas within its real property and facilities, and encourages any individual or group to use such designated public forum areas for the exercise of expression, speech and assembly, in accordance with this Policy.
- d. The District will not further regulate such exercise except as consistent with applicable law.

- e. In order to preserve the peace, however, and to promote the significant interests of the District, including those listed above, the District may make reasonable, lawful rules and regulations with respect to the time, place and manner of any use of its real property and facilities for purposes of expression, speech and assembly.

f. DESIGNATION OF PUBLIC FORUM AREAS

- i. The District designates as public forum areas the following:

1. General Areas of Real Property

- a. the parking lots,
- b. the walkways within and adjacent to the parking lots, and
- c. the sidewalks adjacent to any public entrance to any building open to the public, located on such listed real properties and facilities.
- d. A copy of this Code Section and related Appendix material shall be available at each such real property and facility, and shall also be available at the District Administrative Office.

2. Facilities, Fields, and Venues

- a. Administration Building
- b. Recreation Center
- c. Tennis Complex
- d. Chateau
- e. Diamond Peak
- f. Preston Field
- g. Mountain Golf Course
- h. Burnt Cedar Beach
- i. Incline Beach
- j. Ski Beach
- k. Aspen Grove—Village Green
- l. Skateboard Park
- m. Bike Park

- ii. The designated public forum areas as described above for the real properties and facilities are areas where all persons may exercise the activities of expression, speech and assembly, to the extent permitted by law and this Code Section and any other rules and regulations which the District may adopt.
- iii. Such activities must be consistent with the maintenance and operation of District real properties and facilities, and must not interfere with the

intended use of such facilities, or with parking, the flow of vehicular traffic, and ingress to and egress from the property and all buildings and facilities. Such activities must not create an imminent health or safety hazard or result in a violation of the privacy or rights of others.

- iv. The location and size of the designated public forum areas constitutes an appropriate balance of the significant interests of the District with the recognized right of expression, speech and assembly.
  - v. While it is the District's intention to assure use of the designated public forum areas for each real property and facility for the purpose of expression, speech and assembly, some of the real properties and facilities may have existing practical limitations.
  - vi. The District may make additional reasonable rules and regulations for the use of each real property and facility as it determines to be necessary.
- g. BOARDROOM. The Boardroom at the District Administrative Office is also available for expression, speech and assembly consistent with the provisions of NRS 241.020(3).
- h. NON-PUBLIC FORUM AREAS. The portions of the District real properties and facilities listed in Subsection (f) and not designated in this Policy as a public forum area, and all other District real properties and facilities where public access may be limited or restricted are deemed to be and are designated as "non- public forum areas," including but not limited to:
- i. Public Works Building
  - ii. Water Treatment Plant
  - iii. Wastewater Treatment Plant
  - iv. Wetlands Effluent Disposal Facility
  - v. Sewer Pumping Station
  - vi. Water Pumping Stations
  - vii. Spooner Effluent Pumping Station
  - viii. Water Storage Reservoirs and Tanks
  - ix. Parks Storage Building
  - x. Overflow Parking Lot
- i. MAPS. See Appendix

### 3. NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT LOCAL PERSONS, EVENTS, OR HISTORY

- a. The District may receive requests from its citizens to name and/or dedicate facilities and/or place plaques, markers, or other items indicating acknowledgement, tribute, or remembrance which will be long-term symbols for all to see.

b. The District has a relationship with the Incline-Tahoe Parks and Recreation Vision Foundation, Inc. (the Foundation) who (A) wishes to support IVGID's Community Services Fund and has the opportunity to accomplish more than public funding allows, (B) the private nature of the Foundation also provides the added advantage of dedicated donor services, (C) IVGID wishes to benefit from the fundraising activities of the Foundation, and (D) promote a positive relationship with their Staff, Board of Directors and volunteers. ITF will bring projects forward to District staff and once the fit is determined to be appropriate, all parties will work to draft a Project Agreement. All Project Agreements must be approved by the Board of Trustees in an open, noticed, and public meeting. All Project Agreements will include a naming menu for approval.

c. POLICY AND PROCEDURE APPLICABLE TO ALL ACTIVITIES

i. A detailed resume and justification, including background, and any historical information as to the relevance and benefit to the District or local area shall be submitted. Names submitted for individual (living or dead) should be those who have contributed greatly to the community and shall be in accordance with NRS 338.200 which reads as follows:

NRS 338.200 Prohibition against naming public building or structure after current member of governing body. No public building or other public structure, other than a street or road, may be named after a person who is at the time a member of the governing body which has jurisdiction or control over the building or structure or which is responsible for it. (Added to NRS by 1981, 1337)

- ii. Funding, if applicable, shall be done solely through the Incline-Tahoe Parks and Recreation Vision Foundation, Inc. with approval by IVGID as to the suitable location and/or facility.
- iii. All requests shall be consistent with the Values, Mission, Goals, and Strategic Plans of the Incline Village General Improvement District.
- iv. All requests shall be consistent with District design practices, fit within the existing context, and require no special maintenance or long-term replacement costs.
- v. The District shall not be responsible for the repair or replacement of donated items and reserves the right to remove at a later date should it become necessary for District operations.
- vi. All requests, if possible, should have geographic, topographic, historical, or individual significance, generally recognized and known throughout the area and where consideration involves geographical, topographical, or historical connotations, help should be solicited from historical societies, or other groups or entities having knowledge of the area.

- vii. All existing and in situs markers, placards, monuments, acknowledgements and memorializations within the District are deemed to be approved and the District shall not be responsible for the repair or replacement of these items, and reserves the right to remove at a later date should it become necessary for District operations.
- viii. While the District reserves the right to remove at a later date should it become necessary for District operations, all requests should be reviewed within the context of a long-term improvement on IVGID lands.
- ix. All requests will be reviewed with any known family members, and their concurrence or objection shall be considered in the approval process. Only one request per individual will be considered for placement/installation.
- x. Any requests in memorial of an individual will not be considered earlier than one year from their passing in an effort to respect the grieving period of the family members and community.

d. POLICY AND PROCEDURE FOR ROTARY BENCHES

- i. The District has enjoyed a long and respectful relationship with the Rotary Club and has been able to work successfully with them to enhance our community through their bench program.
- ii. The District intends to continue its relationship with the Rotary Club and document how the process works.
- iii. Below are the steps for the process of requesting a bench through the Rotary Club:
  1. Contact IVGID or the Rotary Club
  2. Submit application and pay applicable fees to Rotary
  3. Rotary coordinates with IVGID to determine site availability and need
  4. Installation shall be coordinated with IVGID based on weather, site conditions, and available staff.

e. POLICY AND PROCEDURE FOR BRASS/BRASS-LIKE PLACARDS AT CRYSTAL RIDGE AT DIAMOND PEAK

- i. The District has a long tradition of honoring skiers who have played a significant role at Diamond Peak Ski Resort and who have passed, by placing a small brass/brass-like placard on a rock located near Crystal Ridge.
- ii. These placards have been placed at the request of the family and done at no cost to the requester.
- iii. It is the desire to continue this practice.

iv. Below are the steps for the process of requesting a small brass/brass-like placard through the Diamond Peak Ski Resort General Manager:

1. Send an e-mail or contact the Diamond Peak General Manager with a detailed resume and justification at least thirty (30) days prior to the next scheduled Board of Trustee meeting, however sixty (60) days is preferable for full consideration.
2. Once the review is completed by the Diamond Peak General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.
3. The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.
4. Placement of a placard must be adopted by the Board of Trustees in the form of a resolution.

f. POLICY AND PROCEDURE FOR PLACARDS OF HISTORICAL MERIT

- i. A detailed resume and justification, including background, description of preferred placard as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.
- ii. Once the review is completed by the General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.
- iii. The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.
- iv. Placement of a placard of historical merit must be adopted by the Board of Trustees in the form of a resolution.

g. POLICY AND PROCEDURE FOR NAMING OF IVGID FACILITIES

- i. Currently, Incline Village General Improvement District (IVGID) has two of its facilities, Anne Vorderbruggen Administration Building and Preston Field, named for community members who contributed significantly to the District.
- ii. In order to have a facility named the following process will be followed:
  1. A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.
  2. Once the review is completed by the General Manager and that request for naming is scheduled for a particular Board of Trustees meeting, that meeting will be noticed as a public meeting, and two public meetings will be held to consider the dedication.
  3. The decision to name an IVGID facility must be adopted by the Board of Trustees in the form of a resolution.

h. POLICY AND PROCEDURE FOR ALL OTHER FORMS OF COMMEMORATION AND/OR RECOGNITION

- i. A description of the alternative form of commemoration and/or recognition shall be submitted and drawings or similar provided to convey a full understanding of the proposed concept.
- ii. A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.
- iii. Once the review is completed by the General Manager and the request is scheduled for a particular Board of Trustees meeting, that meeting will be

noticed as a public meeting, and two public meetings will be held to consider the dedication.

- iv. The request must be adopted by the Board of Trustees in the form of a resolution.

**Sources:**

- **Policy Resolution No. 132** (Resolution No. 1701) Fundraising/Donation Activities at IVGD Facilities
- **Policy Resolution No. 136** (Resolution No. (not required) Policy concerning access to District Property and the Use of District Facilities for Expression
- **Policy Resolution No. 138** (Resolution No. 1849) Naming/Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events or History
- **Click here to review in original form:** [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Policy\\_and\\_Procedure\\_Resolutions.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf)

## CHAPTER 5.03 PURCHASING & PECURMENT

Appendix: NRS Chapter 332 "Local Government Purchasing Act"

## CHAPTER 5.04 PUBLIC WORKS PROJECTS

Appendix: NRS Chapter 338



All proposed Ordinances and the Schedule of Service Charges and Fees have been posted and the ad went into the paper for the April 10 Public Hearing. The two links below have all the documents on the revised Rates and Ordinances and the Utility Rate Study.

<https://www.yourtahoeplace.com/events/notice-of-public-hearing-ordinances-2-and-4-1-1>

<https://www.yourtahoeplace.com/public-works/rates-billing/about-rates-billing>



### SEWER - SCHEDULE OF SERVICE CHARGES

As Proposed for Adoption on 4/10/19, for Rates Effective 5/19/19

<b>Residential &amp; 3/4" Service Rates (CAF = 1)</b>	
Sewer Base x CAF x Users	\$19.54
Sewer Capital Improv x CAF x Users	\$31.45
Sewer Admin Fee per Account	\$3.97
<b>3/4" Base Monthly Invoice</b>	<b>\$54.96</b>
Sewer Use*	\$3.20/1000 gallons
3/4" Sewer Connection**	\$3,230
3/4" Sewer Retroactive Capital Improv**	\$1,940

<b>1.5" Service Rates (CAF = 3.33)</b>	
Sewer Base x CAF x Users	\$65.07
Sewer Capital Improv x CAF x Users	\$104.73
Sewer Admin Fee per Account	\$3.97
<b>1.5" Base Monthly Invoice</b>	<b>\$173.77</b>
Sewer Use*	\$3.20/1000 gallons
1.5" Sewer Connection**	\$10,770
1.5" Sewer Retroactive Capital Improv**	\$6,470

<b>3" Service Rates (CAF = 10)</b>	
Sewer Base x CAF x Users	\$195.40
Sewer Capital Improv x CAF x Users	\$314.50
Sewer Admin Fee per Account	\$3.97
<b>3" Base Monthly Invoice</b>	<b>\$513.87</b>
Sewer Use*	\$3.20/1000 gallons
3" Sewer Connection**	\$32,340
3" Sewer Retroactive Capital Improv**	\$19,430

<b>6" Service Rates (CAF = 33.33)</b>	
Sewer Base x CAF x Users	\$651.27
Sewer Capital Improv x CAF x Users	\$1,048.23
Sewer Admin Fee per Account	\$3.97
<b>6" Base Monthly Invoice</b>	<b>\$1,703.47</b>
Sewer Use*	\$3.20/1000 gallons
6" Sewer Connection**	\$107,790
6" Sewer Retroactive Capital Improv**	\$64,740

<b>10" Service Rates (CAF = 76.65)</b>	
Sewer Base x CAF x Users	\$1,497.74
Sewer Capital Improv x CAF x Users	\$2,410.64
Sewer Admin Fee per Account	\$3.97
<b>10" Base Monthly Invoice</b>	<b>\$3,912.35</b>
Sewer Use*	\$3.20/1000 gallons
10" Sewer Connection**	\$247,890
10" Sewer Retroactive Capital Improv**	\$148,890

<b>1" Service Rates (CAF = 1.67)</b>	
Sewer Base x CAF x Users	\$32.63
Sewer Capital Improv x CAF x Users	\$52.52
Sewer Admin Fee per Account	\$3.97
<b>1" Base Monthly Invoice</b>	<b>\$89.12</b>
Sewer Use*	\$3.20/1000 gallons
1" Sewer Connection**	\$5,400
1" Sewer Retroactive Capital Improv**	\$3,240

<b>2" Service Rates (CAF = 5.33)</b>	
Sewer Base x CAF x Users	\$104.15
Sewer Capital Improv x CAF x Users	\$167.63
Sewer Admin Fee per Account	\$3.97
<b>2" Base Monthly Invoice</b>	<b>\$275.75</b>
Sewer Use*	\$3.20/1000 gallons
2" Sewer Connection**	\$17,240
2" Sewer Retroactive Capital Improv**	\$10,350

<b>4" Service Rates (CAF = 16.67)</b>	
Sewer Base x CAF x Users	\$325.73
Sewer Capital Improv x CAF x Users	\$524.27
Sewer Admin Fee per Account	\$3.97
<b>4" Base Monthly Invoice</b>	<b>\$853.97</b>
Sewer Use*	\$3.20/1000 gallons
4" Sewer Connection**	\$53,910
4" Sewer Retroactive Capital Improv**	\$32,380

<b>8" Service Rates (CAF = 53.33)</b>	
Sewer Base x CAF x Users	\$1,042.07
Sewer Capital Improv x CAF x Users	\$1,677.23
Sewer Admin Fee per Account	\$3.97
<b>8" Base Monthly Invoice</b>	<b>\$2,723.27</b>
Sewer Use*	\$3.20/1000 gallons
8" Sewer Connection**	\$172,470
8" Sewer Retroactive Capital Improv**	\$103,590

\* **Residential Variable Sewer Costs:** Variable sewer costs for residential customers are based on monthly water use as follows: During the non-irrigation months (December through April), the variable sewer cost is calculated using the metered water use value. During irrigation billing months (May through November), the variable sewer cost shall be the lesser of the metered water use value or the non-irrigation months' average metered water use. The non-irrigation months' average shall not be set at a value less than 3,000 gallons.

\*\* Sewer Connection and Sewer Retroactive Capital Improvement Charges are based on water service size for billing purposes.



### WATER - SCHEDULE OF SERVICE CHARGES

As Proposed for Adoption on 4/10/19, for Rates Effective 5/19/19

<b>Residential &amp; 3/4" Service Rates (CAF = 1)</b>	
Water Base x CAF x Users	\$11.97
Water Capital Improv x CAF x Users	\$15.10
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>3/4" Base Monthly Invoice</b>	<b>\$32.09</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 20,000 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 60,000 gal	\$1.34/1000 gallons
3/4" Water Connection	\$1,610
3/4" Water Retroactive Capital Improv	\$1,840

<b>1.5" Service Rates (CAF = 3.33)</b>	
Water Base x CAF x Users	\$39.86
Water Capital Improv x CAF x Users	\$50.28
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>1.5" Base Monthly Invoice</b>	<b>\$95.16</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 66,600 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 199,800 gal	\$1.34/1000 gallons
1.5" Water Connection	\$5,350
1.5" Water Retroactive Capital Improv	\$6,120

<b>3" Service Rates (CAF = 10)</b>	
Water Base x CAF x Users	\$119.70
Water Capital Improv x CAF x Users	\$151.00
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>3" Base Monthly Invoice</b>	<b>\$275.72</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 200,000 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 600,000 gal	\$1.34/1000 gallons
3" Water Connection	\$16,070
3" Water Retroactive Capital Improv	\$18,380

<b>6" Service Rates (CAF = 33.33)</b>	
Water Base x CAF x Users	\$398.96
Water Capital Improv x CAF x Users	\$503.28
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>6" Base Monthly Invoice</b>	<b>\$907.26</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 666,600 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 1,999,800 gal	\$1.34/1000 gallons
6" Water Connection	\$53,540
6" Water Retroactive Capital Improv	\$61,240

<b>10" Service Rates (CAF = 76.65)</b>	
Water Base x CAF x Users	\$917.50
Water Capital Improv x CAF x Users	\$1,157.42
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>10" Base Monthly Invoice</b>	<b>\$2,079.94</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 1,533,000 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 4,599,000 gal	\$1.34/1000 gallons
10" Water Connection	\$123,140
10" Water Retroactive Capital Improv	\$140,840

<b>1" Service Rates (CAF = 1.67)</b>	
Water Base x CAF x Users	\$19.99
Water Capital Improv x CAF x Users	\$25.22
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>1" Base Monthly Invoice</b>	<b>\$50.23</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 33,400 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 100,200 gal	\$1.34/1000 gallons
1" Water Connection	\$2,680
1" Water Retroactive Capital Improv	\$3,070

<b>2" Service Rates (CAF = 5.33)</b>	
Water Base x CAF x Users	\$63.80
Water Capital Improv x CAF x Users	\$80.48
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>2" Base Monthly Invoice</b>	<b>\$149.30</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 106,600 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 319,800 gal	\$1.34/1000 gallons
2" Water Connection	\$8,560
2" Water Retroactive Capital Improv	\$9,790

<b>4" Service Rates (CAF = 16.67)</b>	
Water Base x CAF x Users	\$199.54
Water Capital Improv x CAF x Users	\$251.72
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>4" Base Monthly Invoice</b>	<b>\$456.28</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 333,400 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 1,000,200 gal	\$1.34/1000 gallons
4" Water Connection	\$26,780
4" Water Retroactive Capital Improv	\$30,630

<b>8" Service Rates (CAF = 53.33)</b>	
Water Base x CAF x Users	\$638.36
Water Capital Improv x CAF x Users	\$805.28
Water Admin Fee per Account	\$3.97
Defensible Space x Users	\$1.05
<b>8" Base Monthly Invoice</b>	<b>\$1,448.66</b>
Water Use	\$1.55/1000 gallons
Water Tier 1 - Use above 1,066,600 gal	\$0.93/1000 gallons
Water Tier 2 - Use above 3,199,800 gal	\$1.34/1000 gallons
8" Water Connection	\$85,670
8" Water Retroactive Capital Improv	\$97,990



### FEE SCHEDULE

As Proposed for Adoption on 4/10/19, for Rates Effective 5/19/19

Fee Schedule	
Sewage Drop-off at Treatment Plant	\$75/per 1,000 gal
Backflow Inspections - up to 1 hr labor	\$65/per device
	Repairs at cost
Plan Check Fees	\$90/hour
Inspection Fees	\$90/hour
Upgraded Meter, Register or Transponder	Billed at cost
Service Calls - 1/2 hour minimum with equipment billed at cost	\$40/per half hour
Tampering with Equipment	\$100 minimum
	Repairs at cost
Water Waste Penalty	\$100
Hydrant Meter Rental Charges	\$1,000/deposit \$40/month
1.5" Meter Rental Charges	\$100/deposit \$20/month
3/4" Meter Rental Charges	\$100/deposit \$15/month
Bulk Water for Construction	\$1.55/per 1,000 gal
Violation of air-gap on truck fill-up	\$500
Returned Check Fee	\$25
Posting Service Charge	\$20
Mainline Tapping, if performed by IVGID	Cost plus 15%

# Overview of 2019/2020 Operating Budget

**Incline Village General Improvement District  
Fiscal Year Ending June 30, 2020**

# Structure of Presentations vs. the Board Packet

- Service Metric Summary\*
- Service Levels Provided
- Items of Note Outline
- Dashboards
- Ready to Serve Graphic\*
- Summary Sources and Uses for Operations\*

\* - these items will be also presented on screen during the discussion

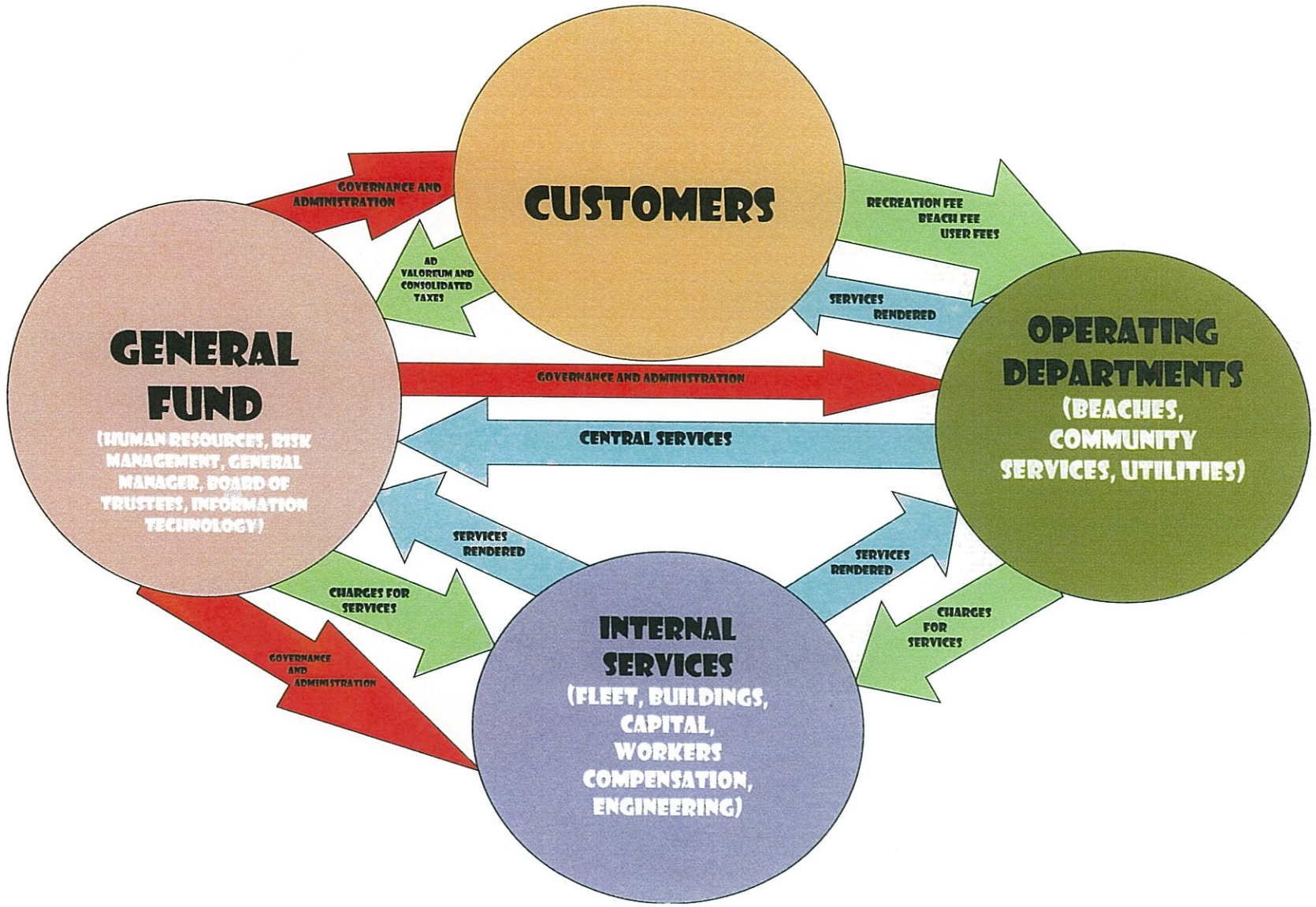
## IVGID 2019-2020 District Budget Calendar

May 9, 2018.....	Strategic Plan for 2018-2020 approved by Board
October 3, 2018.....	Staff Budget kickoff
October 2018 to January 2019.....	Staff prepares draft operating budget
October 2018 to February 2019.....	Staff prepares updated capital plan
December 14, 2018 .....	Cutoff for identifying new CIP or Personnel Requests to the GM
January 29, 2019.....	Administrative Team previews Long Term Capital Funding
January 23, 2019.....	Utility Rate Study & Trustees 2019 Work Plan
February 6, 2019 .....	Trustees set Budget and Rec Roll Hearing date as May 22, 2019
February 27, 2019 .....	Board Review of Community Programming (Cost Recovery Pyramid, Service Levels, & Programs Provided)
February 27, 2019 .....	Overall Budget Preview and Strategy Introduction
March 8, 2019.....	2019-20 preliminary operating information released on OpenGov.com
<b>March 13, 2019 .....</b>	<b>Board overview of Operating Budget including Fixed &amp; Scalability and Sources &amp; Uses</b>
March 15, 2019.....	Release CIP 5 Year Summary Online
March 18, 2019.....	Capital Improvement Projects Tour
March 18, 2019.....	Board review of 2019-2020 Capital Improvement Proposed Budget & Funding
April 10, 2019.....	Consider and Approve "Tentative" Budget Filing and Preliminary Rec Roll
April 10, 2019.....	Utility Rates (Ordinances 2 and 4) Public Hearing and Approval of Revised Ordinances
May 22, 2019.....	Public Hearing on final proposed Rec Roll and 2019-2020 Fiscal Year Budget
June 1, 2019.....	File Final Budget Form 4404LGF with State of NV
June 30, 2019.....	Distribute Operating and CIP Budget Books
July 24, 2019 .....	Review and Approve District Indebtedness Report including the Five Year Capital Project Summary

## IVGID Ready to Serve Methodology

- Focus is on operating revenue and expenditures.
- **Ready to Serve** costs meet care and condition or administration needs of stated venue.
- **Incremental Operating** expenditures relate to delivering services and products to customers.
- Revenues and expenditures are based on Preliminary Budget as of March 13, 2019.
- Capital expenditure is not included in the General Fund.
- Ski Incremental Operating Revenue includes a reduction of \$1,640,600 for Facility Fees provided revenue to other Community Services venues.
- Debt service expenditures are not included.
- Capital expenditure and debt service are funded by separate sources or through transfer of net operating funds.



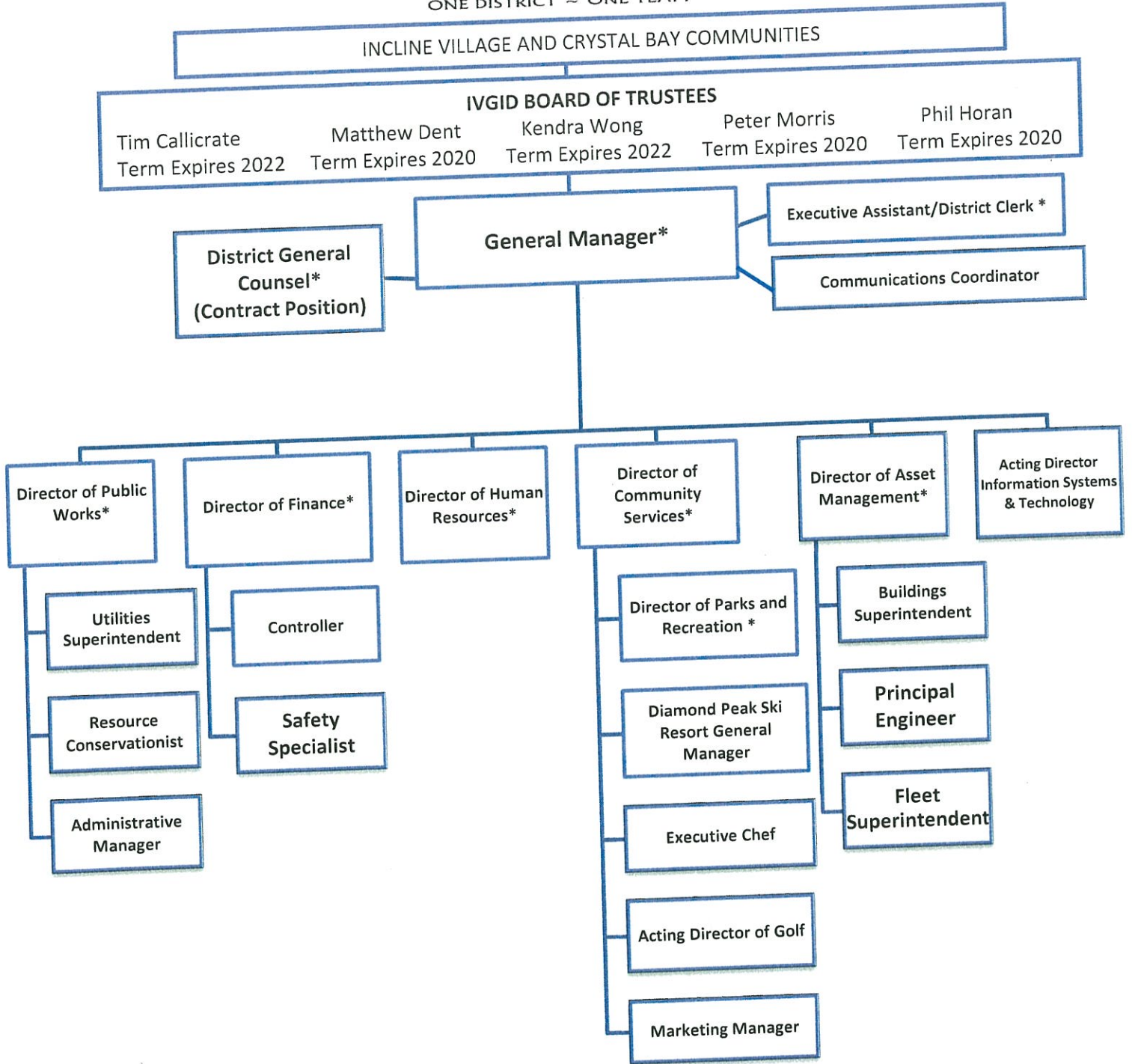


**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
SERVICE DEPARTMENTS**

<b>General Fund</b>	<b>Internal Services</b>	<b>Utility</b>	<b>Community Services Administration</b>
Information Technology Systems	Workers Compensation	Tahoe Water Suppliers Association	Recreation Privilege Registration and Administration
Executive	Engineering	Sewer	
Trustees	Building Maintenance	Solid Waste	
Accounting	Fleet Maintenance	Water	
Administration			
Risk Management			
Human Resources			
Health & Wellness			
Communications			
Governance			

<b>Golf Courses at Incline Village</b>	<b>Facilities</b>	<b>Diamond Peak Ski Resort</b>	<b>Parks &amp; Recreation</b>	<b>Beaches</b>
Championship Golf Course (1)	Chateau	Mountain Operations	Youth & Family	Incline Beach
Mountain Golf Course (2)	Aspen Grove	Slope Maintenance	Adult Programming	Burnt Cedar Beach
		Property & Transportation	Seniors	Ski Beach
		Ski School	Fitness	Hermit Beach
		Child Ski Center	Aquatics	Hosts
		Rental Shop	Recreation Center	Maintenance
		Food and Beverage	Parks	Aquatics
		Snowflake Lodge	Tennis	Boat Ramp
				Food and Beverage

- (1) Operations, Pro Shop, Driving Range, Food and Beverage  
(2) Operations, Maintenance, Pro Shop, Food and Beverage



January 29, 2019

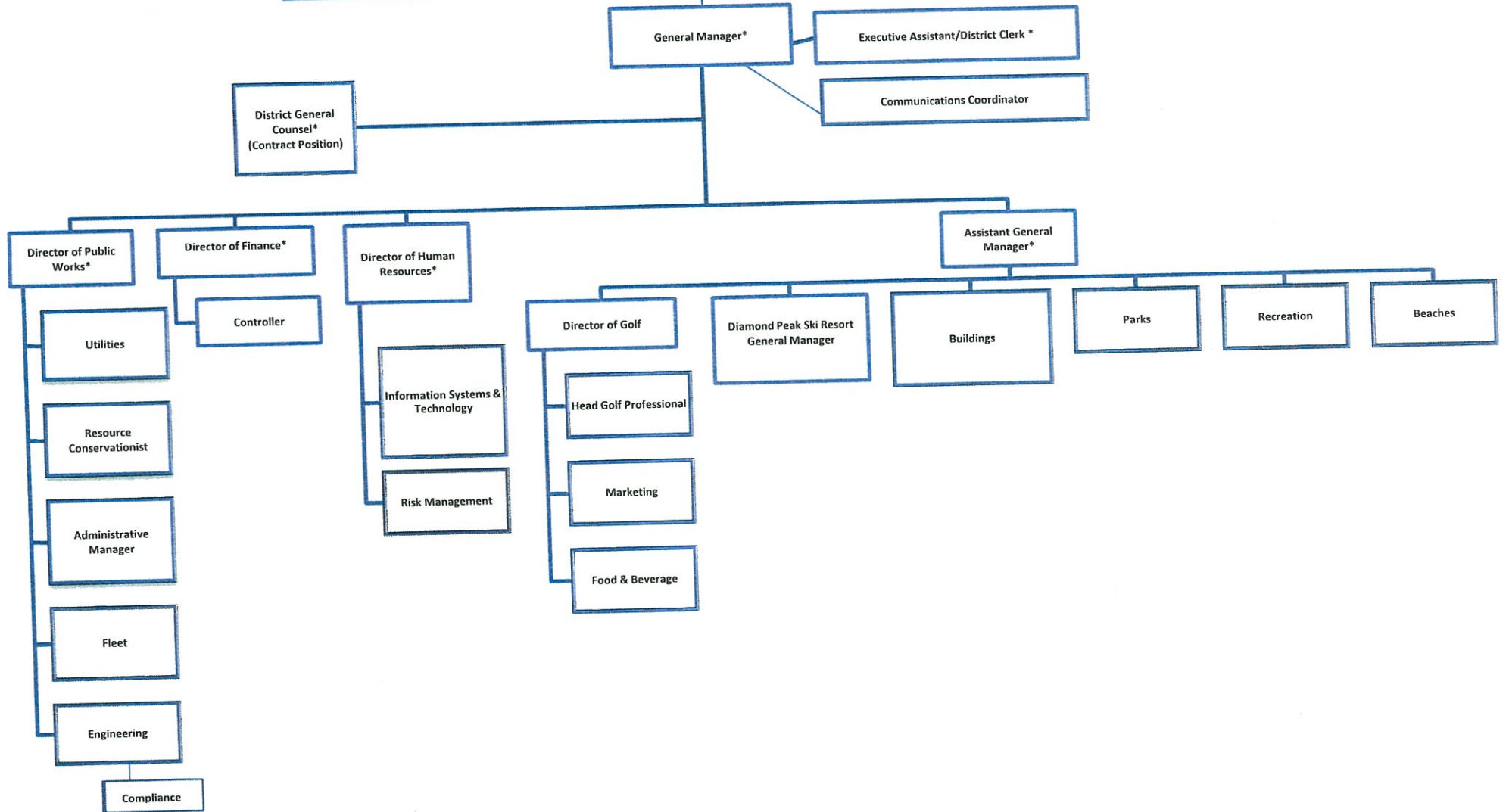
\* Members of the Senior Team

INCLINE VILLAGE AND CRYSTAL BAY COMMUNITIES



IVGID BOARD OF TRUSTEES

Tim Callicrate Term Expires 2022    Matthew Dent Term Expires 2020    Kendra Wong Term Expires 2022    Peter Morris Term Expires 2020    Phil Horan Term Expires 2020



March 13, 2019  
(Proposed – Effective July 1, 2019)

\* Members of the Senior Team

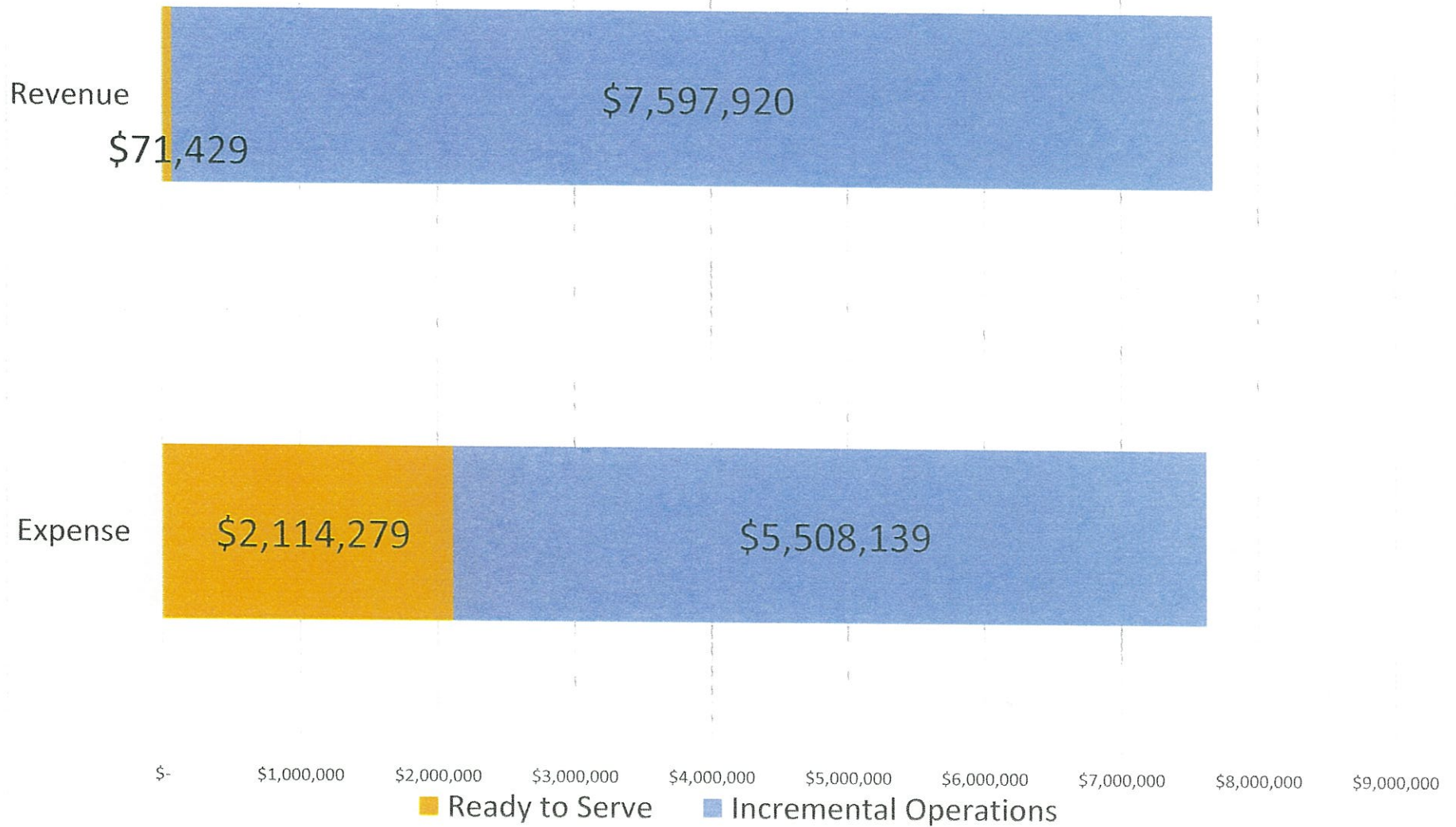
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
DISTRICT OVERALL  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	<u>Actual FYE - 17</u>	<u>Actual FYE - 18</u>	<u>Estimated Actual FYE- 19</u>	<u>Approved Budget FYE - 19</u>	<u>Proposed Budget FYE - 20</u>
Sources:					
Ad Valorem Property Tax	\$ 1,476,017	\$ 1,533,905	\$ 1,610,000	\$ 1,611,738	\$ 1,646,962
Consolidated Taxes	1,486,270	1,649,920	1,685,000	1,673,595	1,735,090
Charges for Services	29,290,524	27,643,676	30,334,000	28,365,904	29,588,863
Facility Fee	2,626,949	2,451,609	2,423,790	2,424,410	2,709,415
Investment income	143,974	252,402	360,000	305,850	431,000
Miscellaneous Revenues	174,249	242,424	120,600	110,080	112,761
Intergovernmental	166,768	37,220	35,000	38,000	40,400
Interfund	3,464,515	3,442,411	3,697,000	3,801,339	3,910,787
Central Services	1,177,200	1,094,000	1,169,400	1,169,400	1,348,900
<b>Total Sources</b>	<u>40,006,466</u>	<u>38,347,567</u>	<u>41,434,790</u>	<u>39,500,316</u>	<u>41,524,178</u>
Uses:					
Salaries & Wages	12,412,162	12,730,481	13,381,000	13,528,676	14,236,576
Employee Benefits	4,432,533	4,525,545	5,088,500	5,331,655	5,721,068
Total Personnel	<u>16,844,695</u>	<u>17,256,026</u>	<u>18,469,500</u>	<u>18,860,331</u>	<u>19,957,644</u>
Professional Services	490,860	403,464	390,000	454,000	513,000
Services & Supplies	7,921,516	7,957,119	8,176,000	8,457,932	8,747,819
Insurance	941,737	925,881	1,132,000	1,131,495	1,181,850
Utilities	1,973,880	2,249,442	2,292,400	2,333,376	2,388,307
Cost of Goods Sold	1,446,544	1,452,803	1,573,000	1,416,895	1,653,375
Central Services	1,177,200	1,094,000	1,169,400	1,169,400	1,348,900
Defensible Space	194,091	190,457	200,000	200,000	200,000
Total Services & Supplies	<u>14,145,828</u>	<u>14,273,166</u>	<u>14,932,800</u>	<u>15,163,098</u>	<u>16,033,251</u>
General Fund Cap. Exp.	148,435	113,813	270,000	392,250	485,445
<b>Total Uses</b>	<u>31,138,958</u>	<u>31,643,005</u>	<u>33,672,300</u>	<u>34,415,679</u>	<u>36,476,340</u>
<b>Net Sources (Uses)</b>	<u>\$ 8,867,508</u>	<u>\$ 6,704,562</u>	<u>\$ 7,762,490</u>	<u>\$ 5,084,637</u>	<u>\$ 5,047,838</u>

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
SKI  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	11,326,968	9,155,646	10,700,000	8,898,800	9,222,320
Facility Fee	(1,227,693)	(1,636,874)	(1,642,000)	(1,642,000)	(1,640,600)
Investment income	(3,500)	23,220	24,000	-	-
Miscellaneous Revenues	73,741	74,119	71,000	71,517	71,429
Intergovernmental	-	-	-	-	-
Interfund	15,284	10,329	-	16,200	16,200
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>10,184,800</b>	<b>7,626,440</b>	<b>9,153,000</b>	<b>7,344,517</b>	<b>7,669,349</b>
Uses:					
Salaries & Wages	2,636,401	2,767,963	2,850,000	2,867,877	2,950,495
Employee Benefits	754,107	847,817	950,000	978,691	985,297
<b>Total Personnel</b>	<b>3,390,508</b>	<b>3,615,780</b>	<b>3,800,000</b>	<b>3,846,568</b>	<b>3,935,792</b>
Professional Services	10,500	35,800	23,000	23,100	23,400
Services & Supplies	1,981,701	1,808,998	1,900,000	1,901,822	2,050,181
Insurance	200,852	199,812	195,000	201,960	195,400
Utilities	393,867	609,003	600,000	614,815	604,945
Cost of Goods Sold	523,670	450,634	480,000	429,950	424,000
Central Services	309,500	304,300	335,500	335,500	388,700
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>3,420,090</b>	<b>3,408,547</b>	<b>3,533,500</b>	<b>3,507,147</b>	<b>3,686,626</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>6,810,598</b>	<b>7,024,327</b>	<b>7,333,500</b>	<b>7,353,715</b>	<b>7,622,418</b>
<b>Net Sources (Uses)</b>	<b>\$ 3,374,202</b>	<b>\$ 602,113</b>	<b>\$ 1,819,500</b>	<b>\$ (9,198)</b>	<b>\$ 46,931</b>

## DIAMOND PEAK - Ready to Serve versus Total Operations



Incline Village General Improvement District  
 Community Services – Diamond Peak Ski Resort  
 Executive Summary  
 Operating Budget FYE June 30, 2020

**Season/Service Period**

Diamond Peak Ski Resort, which offers over 1,840 feet of vertical terrain, 655 skiable acres with 30 runs, open glade and tree skiing/riding. While providing a value priced ski and riding venue with additional preferred pricing for residents. Winter operations serve over 100,000 visitors per year, a typical ski season runs from December to April. During the off season, April – November, extensive maintenance programs and best practices are performed on the equipment infrastructure and facilities including ski lifts, snowmaking, slope erosion control and brushing.

<b><u>Service Measures</u></b>	<b><u>Actual 2017/18</u></b>	<b><u>Budgeted 2018/19</u></b>	<b><u>Planned 2019/20</u></b>
Opening Date	12/14/17	12/13/18	12/12/19
Closing Date	4/15/18	4/14/18	4/12/20
Operating Days	123	123	123
Skier Visits	120,847	110,000	110,000

**Operating Margin**

Ski School	55%	52%	51%
Child Ski Center	61%	59%	58%
Rentals	81%	73%	74%
Food & Beverage	17%	15%	25%
Snowflake	40%	30%	29%
Hyatt Sport Shop	73%	83%	71%

**Staffing**

**SM/S/PT/PTYR:**

FTE's	51	54	58
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**FTYR:**

FTE's	16	16	15
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<b>Total FTE's</b>	<b>67</b>	<b>71</b>	<b>75</b>
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**Services Provided**

**Administration:**

- General Management
- Reception Administration
- Marketing / Sales and Coordination



**Incline Village General Improvement District  
Community Services – Diamond Peak Ski Resort  
Executive Summary  
Operating Budget FYE June 30, 2020**

**Operations:**

- Tickets and Revenue
- Food and Beverage
- Ski School / Child Ski Center
- Ski and Snowboard Rentals
- Mountain Operations
- Lift Operations and Maintenance
- Slope Operations and Maintenance
- First Aid and Safety Patrol Response
- Facility Operations Parking and Transportation
- Retail Sport Shop
- Hyatt Sport Shop

**Compliance:**

- Washoe County Health District
- Washoe County Building Department
- North Lake Tahoe Fire Protection District
- Nevada State Fire Marshal
- United States National Forest Special Use Permit
- Tahoe Regional Planning Agency
- American National Standards Institute – B77.1
- Safe Hold Special Risks - Ski Area Operational Activities Risk Conformance

**Items of Note for Budgeting Fiscal 2019-2020**

**Revenue** – projecting a 4% increase overall from all revenue generating operations.

**Facility Fee-** projection remains consistent with 2019 approved fee.

**Staffing** – increase in overall wages are directly related to the front line staff hourly rate change from \$12.50 to \$13.00 an hour. This adjustment addresses aligning ourselves with other ski resorts in the area and an increase in the California minimum wage on January 1, 2020. Adjustments to grades and reclassifications for non-front line positions include:

- Grade change - Assistant Slope Maintenance Manager
- Reclassify – Ski Patrol Director from 6 month benefited position to a 7 month position

**Incline Village General Improvement District  
Community Services – Diamond Peak Ski Resort  
Executive Summary  
Operating Budget FYE June 30, 2020**

**Service & Supplies** – the proposed 8% increase from 2019 approved amount reflects all expenditures of operating supplies for food and beverage, supplies for the facilities, janitorial, snow removal, fuel, trash, as well as the ongoing maintenance of ski lifts, building facilities, snowmaking facilities, over the snow vehicles and rolling stock equipment and safety equipment. Costs of reoccurring expenses on equipment maintenance programs and daily operational expenses contribute to the overall increase of service and supplies.

**Utilities** – projections indicate a 2% decrease in charges for service as providers have indicated no change to current rates for use.

**Community Value** – as we project rate increases throughout the resort, there are no proposed rate changes to resident pricing while providing a current 72% rack rate discount on daily tickets as well as an overall projected \$601,900 value to the community through discounts in fiscal year 2020. The resident picture pass holder daily ticket purchaser will pay \$25.00 a ticket and be provided a discount of up to a \$100.00 or more as compared to other ski resorts in the area.

**Overall** – the 110,000 skier visits we are projecting for the 2019/2020 fiscal year is a close assumption knowing 6 out of 10 years are low based on historical skier visit counts.

**Community Services Department: Diamond Peak Ski Resort  
Fiscal Year 2019/2020 Performance Measures**

**Overview**

Incline Village General Improvement District (IVGID) Diamond Peak Ski Resort is a winter season operation providing value pricing to skiers and riders with additional preferred pricing for residents. A typical winter season runs from December to April, serving over 100,000 visitors. There is over 1,840 feet of vertical terrain, 655 skiable acres with 30 runs, open glade and tree skiing/riding and views of Lake Tahoe. Diamond Peak operates a ski and snowboard school, child ski center, rental and repair shop at the resort, a rental and sport shop located in the Hyatt Regency and six Food and Beverage outlets.

A note to the reader – under Efficiency and Effectiveness, the “Industry Standards” column is from the National Ski Area Association Key Economic Analysis 2017/2018 Season of resorts within our region of similar size.

<b>Efficiency</b>					
<b>Performance Description</b>	<b>2016/17 Value</b>	<b>2017/18 Value</b>	<b>Industry standards</b>	<b>2018/19 Target</b>	<b>2019/20 Target</b>
Season Length in calendar days	131	123	107	123	123
Lesson revenue per skier/ rider visit	\$12.38	\$11.69	\$7.50	\$14.54	\$15.12
Net Revenue per skier visit	\$32.34	\$18.16	\$6.12	\$18.57	\$15.16
Expense per skier visit	\$39.43	\$58.13	\$71.77	\$66.85	\$69.13
Direct labor per skier visit	\$20.38	\$31.59	\$24.00	\$34.97	\$35.78
Average operating margin	43.90%	28.30%	26.2%	21.16%	26%
<b>Effectiveness</b>					
<b>Performance Description</b>	<b>2016/17 Value</b>	<b>2017/18 Value</b>	<b>Industry standards</b>	<b>2018/19 Target</b>	<b>2019/20 Target</b>
Total skier visits	160,613	120,847	78,640	110,000	110,000
Winter Risk - Operational Activities Assessment	96%	97%	NA	100%	100%
Percent of users who would highly recommend us to friends and family (Net Promoter Score)	61%	60%	NA	60%	62%
<b>Community Value</b>					
<b>Performance Description</b>	<b>2016/17 Value</b>	<b>2017/18 Value</b>	<b>Industry standards</b>	<b>2018/19 Target</b>	<b>2019/20 Target</b>
Percentage of Diamond Peak Ski Resort season pass holders who are residents	57%	60%	NA	60%	55%
Number of IVGID Picture pass holder lift tickets sold	13,406	7,374	NA	6,000	6,000
Number of season pass holder/community events per year	75	88	NA	88	88
Discounts to community (compared to market rate)	\$550,871	\$403,084	NA	\$410,400	\$601,900
Percent discount of resident ticket against rack rate	66%	68%	NA	72%	72%

## Diamond Peak Services Provided

	Weekdays (non-holiday)	Weekends + Peak > 2,000	Holidays Peak < 2,000
	300 - 700	1,000 - 2,000	2,000 +
Skier Visits	71	32	20
Average Days	1.91	0.84	0.6
Staff Hours per Skier Visit	700	1,200	1,500
Average Hours Worked	\$9,590	\$16,440	\$20,550
Average Wage Expenses \$13.70/per hour	70	120	130
Average Shifts Worked			
<b>Services Available</b>			
Tickets / Guest Services	✓	✓	✓
Ski Lift Operations / Maintenance	✓	✓	✓
Adult and Children Ski Schools	✓	✓	✓
Ski and Snowboard Rentals	✓	✓	✓
Slope Grooming / Snowmaking	✓	✓	✓
Facility operations maintenance	✓	✓	✓
First aid / Ski Patrol	✓	✓	✓
Village Ski Loft Sport Shop	✓	✓	✓
Hyatt Shop	✓	✓	✓
Customer Engagement Host program		✓	✓
Resident Ticket / Information Kiosk			✓
<b>Parking and Transportation</b>			
Hyatt Shuttle	✓	✓	✓
Town Shuttle - Morning	✓	✓	✓
Town Shuttle - Afternoon		✓	✓
Preferred Parking		✓	✓
<b>Food and Beverage Main Lodge</b>			
Base Provisions	✓	✓	✓
Loft Bar	✓	✓	✓
Wild Bills BBQ		✓	✓
Snack Bars (2)			✓
<b>Food and Beverage Snowflake Lodge</b>			
Inside Accommodations	✓	✓	✓
Wild Bill's BBQ		✓	✓
Million Dollar Bar		✓	✓
<b>Ski Lifts</b>			
Schoolhouse Double Chair	✓	✓	✓
Lakeview Quad Chair	✓	✓	✓
Lodgepole Quad Chair	✓	✓	✓
Crystal Express Quad Chair	✓	✓	✓
Ridge Double Chair		✓	✓

## Community Programs

### Community Events

Ski Season Pass Holder appreciation parties	: Two events each season December and March
Ullerfest Torch Light Parade / Bon Fire	: First weekend in February
IVGID Resident Appreciation Week	: Residents receive free lift tickets - Demos skis and other events
Annual Dummy Downhill Event	: 4th Sunday in March
Luggi Foeger Uphill/Downhill Festival	: Last weekend in March
Snowflake Lodge Last Tracks Events	: Wine/Beer and food pairing
Recreation Center 55+ Ski Clinics	: Most Wednesdays through the season
Recreation Center Full Moon Snowshow Hikes	: Three (3) Fridays during the season
Waste Not Ski Interpretive Tours of Mountain	: One (1) Saturday a month, starting in January
Village Ski Loft Ski Demo Days	: One (1) Saturday a season
UnBirthday Celebration	: Ski free if you do not have a birthday in the season
Incliners Ski Days and Après Ski	: 40 -60 attendees each Wednesday
Diamond Peak Ski Team Mighty Mites Ski Clinics	: Ages 6-12 10 week program on Saturdays and Sundays
Stellar Student Appreciation	: Straight A's and perfect attendance receive free passes
Uphill use of Facility	: Use of the mountain for uphill during non operating hours

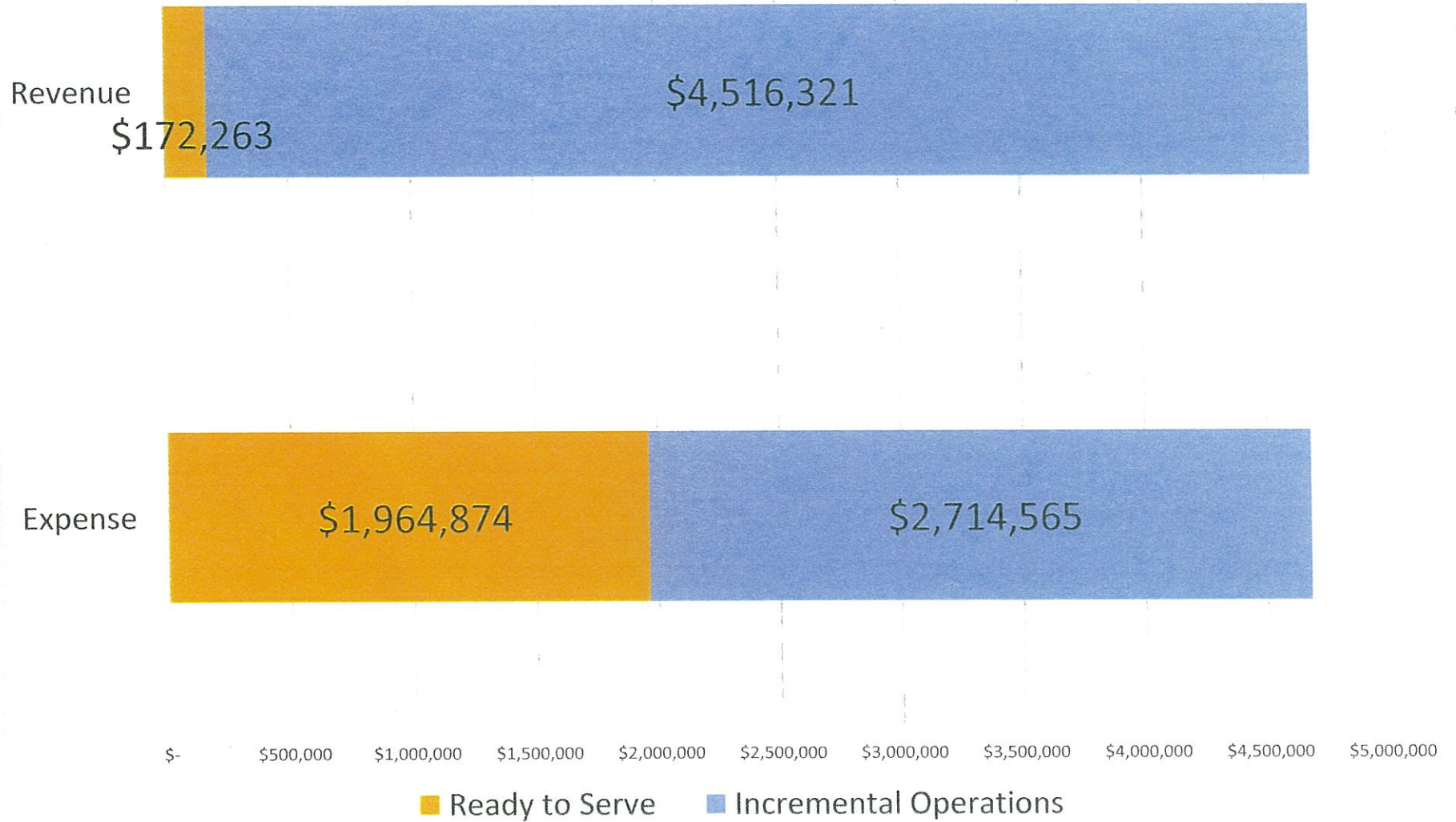
### Children Learn To Ski Programs

Snowpack	: Ages 7- 12 all day lesson for Six (6) Saturdays
Silver Stars Ski & Snowboard	: Ages 7- 12 half day morning lesson for Six (6) Sundays
Jr. Silver Stars	: Ages 7- 12 half day lesson for Six (6) Sundays
Churchill School	: Ages 7 -12 All Day for five (5) Saturdays
Incline Elementary	: Kindergarten half day afternoon for six (6) Wednesdays
Incline Village Nursery	: Pre-school half day mornings for six (6) Thursdays
Lake Tahoe School	: Grads k - 8th half day afternoon for ten (10) Thursdays
Little Explores	: Preschool half day mornings for six (6) Thursdays
St Teresa	: Grades k-8th half day afternoon for six (6) Fridays
Tahoe Expedition Academy	: Grades k-8th half day for eight (8) Thursdays
Village Christian Preschool	: Pre-school half day mornings for six (6) Thursdays

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
 CHAMPIONSHIP GOLF  
 PROPOSED OPERATING SOURCES AND USES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	3,542,663	3,763,012	4,130,000	3,992,444	4,516,321
Facility Fee	155,508	180,056	180,000	180,620	172,263
Investment income	-	-	-	-	-
Miscellaneous Revenues	31,095	29,334	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>3,729,266</b>	<b>3,972,402</b>	<b>4,310,000</b>	<b>4,173,064</b>	<b>4,688,584</b>
Uses:					
Salaries & Wages	1,347,782	1,450,745	1,495,000	1,493,437	1,592,508
Employee Benefits	373,143	378,678	425,000	451,909	512,154
<b>Total Personnel</b>	<b>1,720,925</b>	<b>1,829,423</b>	<b>1,920,000</b>	<b>1,945,346</b>	<b>2,104,662</b>
Professional Services	5,282	7,273	6,700	6,740	7,860
Services & Supplies	992,390	957,431	975,000	1,012,121	1,052,865
Insurance	54,251	38,909	44,000	41,580	67,200
Utilities	204,879	207,188	212,000	211,680	226,160
Cost of Goods Sold	773,797	837,876	875,000	765,392	1,004,692
Central Services	178,400	177,600	188,900	188,900	216,000
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>2,208,999</b>	<b>2,226,277</b>	<b>2,301,600</b>	<b>2,226,413</b>	<b>2,574,777</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>3,929,924</b>	<b>4,055,700</b>	<b>4,221,600</b>	<b>4,171,759</b>	<b>4,679,439</b>
<b>Net Sources (Uses)</b>	<b>\$ (200,658)</b>	<b>\$ (83,298)</b>	<b>\$ 88,400</b>	<b>\$ 1,305</b>	<b>\$ 9,145</b>

# CHAMPIONSHIP GOLF - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Community Services – Championship Golf Course  
Executive Summary  
Operating Budget FYE June 30, 2020**

The Championship Golf Course operating plan focuses on servicing the resident golfer and Grille customers and their guests, its ancillary plan is then to service our non-resident golfers. The Championship Golf Course provides entertainment & value in the form of a championship level & rated golf course, driving range & short game practice amenities, PGA & LPGA Certified golf instruction, inclusive programs, pro shop merchandise, food & beverage at The Grille, a snack bar at the turn, and on the course beverage carts. The course conditioning level is set to be appropriate for a resort venue. The Championship Golf Course competes with over 35 courses within a twenty five mile radius of Incline Village, the competition attracts both visitor play as well as some of our own resident play. The Staff at the Championship Golf Course also operates a sales outlet in the Hyatt Sports Shop from May to October.

The Championship Golf Course is a Robert Trent Jones, Sr. design built in 1964 and is a challenging alpine golf course. The Championship Golf Course has been consistently ranked in the Top 10 places to play in Nevada.

<b>Service Metrics</b>	<u>Actual 2017/18</u>	<u>Budgeted 2018/19</u>	<u>Planned 2019/20</u>
<b><u>Season/Service Period</u></b>			
Opening Date	05/11/18	05/15/19	05/15/20
Closing Date	10/21/18	10/15/19	10/15/20
<b><u>Service Measures</u></b>			
Total Rounds Played	22,331	22,600	23,000
<b><u>Staffing</u></b>			
FTE's	39	39	38.5

**Services Provided**

The Championship Golf Course offers **green fees** per round, **passes** based on the amount of play for the season. Daily green fees are dynamically structured and vary by privilege, category, season, day of week, time of day, and number of holes.

**On Courses Services** are provided by a Ranger Team to execute proper Pace of Play standards and player assistance requests.

The **Driving Range** offers large, medium, and small buckets on a per-use or pass basis for picture pass-holders and non-pass-holders. **Lessons** are available through the Incline Village Golf Academy from a Professional Golf Association Professional for all ages and experience levels.



**Incline Village General Improvement District  
Community Services – Championship Golf Course  
Executive Summary  
Operating Budget FYE June 30, 2020**

The **Pro Shop** offers a full line of apparel, equipment, shoes, balls and accessories.

The Championship Golf Course is home to five active community **Golf Clubs** with over four hundred members. They respectively hosts many private events and welcome new members annually.

**Food and Beverage** services can be found from May to October; they include The Grille, the lower snack bar at the turn, and on the course through a cart service. **Banquets and events** are also available year round.

**Items of Note for Budgeting Fiscal Year 2019-20**

**Revenue/Sources**

- Revenues are being proposed at 11% increase versus 18/19 Budget. Increase due to Non-resident pricing increase along with yield management strategies.

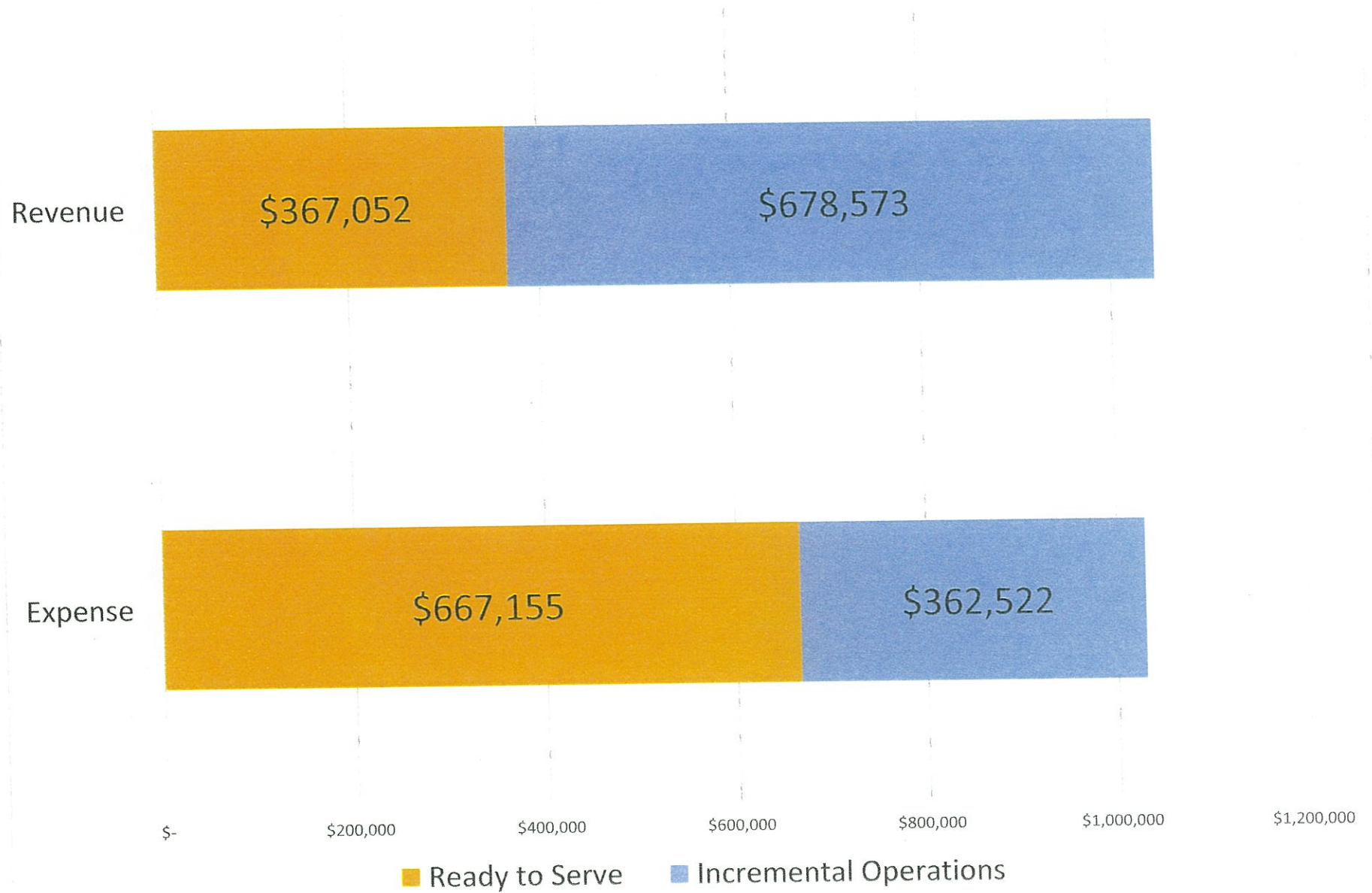
**Uses**

- Personnel increased by 13.6% budget to budget due to Inflationary increases for staffing wages and employee fringe, along with additional venues for F&B.
- Services and Supplies are being proposed at a 3.9% increase

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
MOUNTAIN GOLF  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
<b>Sources:</b>					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	627,986	629,122	700,000	690,926	678,573
Facility Fee	270,092	327,375	328,400	328,400	328,120
Investment income	-	-	-	-	-
Miscellaneous Revenues	46,511	59,215	47,000	34,963	38,932
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>944,589</b>	<b>1,015,712</b>	<b>1,075,400</b>	<b>1,054,289</b>	<b>1,045,625</b>
<b>Uses:</b>					
Salaries & Wages	370,994	327,821	380,000	382,111	372,113
Employee Benefits	101,500	88,958	110,000	115,490	115,629
<b>Total Personnel</b>	<b>472,494</b>	<b>416,779</b>	<b>490,000</b>	<b>497,601</b>	<b>487,742</b>
Professional Services	1,793	3,828	2,000	2,910	4,140
Services & Supplies	321,251	327,292	305,000	315,104	316,432
Insurance	13,482	18,355	15,000	14,520	18,000
Utilities	89,213	82,546	90,000	88,050	88,840
Cost of Goods Sold	63,677	76,071	51,000	53,968	59,423
Central Services	55,300	47,300	47,800	47,800	55,100
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>544,716</b>	<b>555,392</b>	<b>510,800</b>	<b>522,352</b>	<b>541,935</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>1,017,210</b>	<b>972,171</b>	<b>1,000,800</b>	<b>1,019,953</b>	<b>1,029,677</b>
<b>Net Sources (Uses)</b>	<b>\$ (72,621)</b>	<b>\$ 43,541</b>	<b>\$ 74,600</b>	<b>\$ 34,336</b>	<b>\$ 15,948</b>

## MOUNTAIN GOLF - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Community Services – Mountain Golf Course  
Executive Summary  
Operating Budget FYE June 30, 2020**

The Mountain Golf Course celebrated its 50th Anniversary in 2018. The Mountain Golf Course operating plan focuses on servicing the resident golfer and their guests, its ancillary plan is then to service our non-resident golfers. The Mountain Golf Course provides playing opportunities to golfers looking to play a unique golf experience due to the nature of it being a par 58 executive course. Most play comes from novice level golfers, female golfers, families, seniors, and junior golfers. An important focus is on the social golfer looking for fun rather than a competitive golf experience. The visitors market we cater to are primarily those visiting Lake Tahoe looking for a fun activity to do while on vacation. An experienced traveling golfer is more apt to play at the Championship Golf Course. However, with its varying terrain it does offer a challenge. Other services include rental clubs, short game practice facility, and food and beverage at the turn and on the course.

The Mountain Golf Course is a Robert Trent Jones, Jr. design built in 1968. The Mountain Golf Course has been selected as one of the Top 10 Short Courses in the country by *Golf Range Magazine*.

<b>Service Metrics</b>	<u>Actual 2017/18</u>	<u>Budgeted 2018/19</u>	<u>Planned 2019/20</u>
<b><u>Season/Service Period</u></b>			
Opening Date	05/18/18	05/15/19	05/15/20
Closing Date	10/7/18	10/8/19	10/7/20
<b><u>Service Measure</u></b>			
Rounds Played	16,940	16,500	16,500
<b><u>Staffing</u></b>			
FTE's	10.9	11.2	11.2

**Services Provided**

The Mountain Golf Course offers **green fees** per round for 9 or 18 holes, and **passes** based on the amount of play for the season, both 9 and 18 hole pass options. Daily green fees are dynamically structured and vary by privilege, category, season, day of week, time of day, and number of holes. Special programming pricing applies to each programming such as free golf for juniors on Sunday for Family Golf Day.

**Incline Village General Improvement District  
Community Services – Mountain Golf Course  
Executive Summary  
Operating Budget FYE June 30, 2020**

**Growing the game** is a fundamental goal at the Mountain Golf Course. Several examples of our **programs** that combine golf and FUN include the Nine and Wine, Thrill and Grill, Family Golf Day, Gol-Fit, Friday Afternoon Golf League, etc.

The **Pro Shop** offers rental clubs, apparel, equipment, shoes, balls and accessories.

The Mountain Golf Course is home to two active **Golf Clubs** with over one hundred and fifty members. They respectively hosts many private events and welcome new members annually.

**Food and Beverage** service can be found at the Wild Bill's Snack Bar and on the course through a cart service.

**Items of Note for Budgeting Fiscal Year 2019-20**

**Revenue/Sources**

- Revenues are being proposed at a 1% decrease versus 18/19 Budget.

**Uses**

- Personnel decrease by 2% budget to budget due to a decrease in the F&B operations at The Mountain Course.
- Services and Supplies are being proposed at a 3.4% increase

**Community Services Department: The Golf Courses at Incline Village  
Fiscal Year 2019/2020 Performance Measures**

**Overview**

Incline Village General Improvement District's Golf Courses at Incline Village highest priority is to serve the resident golfer, resident guests and non-resident golfers. The Golf Courses at Incline Village provide entertainment in the form of thirty six holes of awe inspiring golf, driving range and practice facilities, golf lessons and learning programs, golf shop merchandise, and food and beverage venues. The Golf Courses at Incline Village are Robert Trent Jones Senior (Championship Golf Course) and Robert Trent Jones Junior (Mountain Golf Course) designs and are ranked in the Top 10 Courses to play in Nevada.

A note to the reader - the golf round statistics shown below are for a golf season (May-October) not for a fiscal year period and, unless otherwise noted, the statistics below are for both golf courses.

**Efficiency**

<b>Performance Description</b>	<b>2017 Season</b>	<b>2018 Season</b>	<b>Industry Benchmarks</b>	<b>2019 Target</b>	<b>2020 Target</b>
Total golf round utilization (season open to season close) based on a total number of rounds played	48%	55%	N/A	51.5%	51.5%
Total Golf rounds played at the Championship Golf Course	20,146	22,331	18,000-24,000*	22,600	22,600
Total Golf rounds played at the Mountain Golf Course	13,574	16,940	20,500-26,500*	16,950	16,950
Total revenue per round at the Championship Golf Course	\$171.46	\$177.88	N/A	\$173.02	\$172.82
Total revenue per round at the Mountain Golf Course	\$45.48	\$59.95	N/A	\$55.51	\$55.74
Total golf club round Utilization	86%	80%	N/A	87%	85%
Total lost days due to weather	21	5	N/A	N/A	N/A
Tournament rounds	2,971	2,497	N/A	3,150	3,000

*\*Global Golf Advisors 2012 Facilities Assessment*

**Community Services Department: The Golf Courses at Incline Village  
Fiscal Year 2019/2020 Performance Measures**

**Effectiveness**

<b>Performance Description</b>	<b>2017 Season</b>	<b>2018 Season</b>	<b>Industry Benchmarks</b>	<b>2019 Target</b>	<b>2020 Target</b>
Accumulated depreciation to depreciable asset costs	52.72%	50.87%	N/A	N/A	N/A
Course conditioning rating – Championship Golf Course*	4.3/5	4.5/5	Exceeded	4.7/5	4.5/5
Course conditioning rating - Mountain Golf Course*	4.6/5	4.0/5	Exceeded	4.5/5	4.5/5
Percent of users who would highly recommend us to Friends and Family (Net Promoter Score 94)	78%	99.8%	Exceeded	85%	85%

\*Golf Advisor, a leading source of golf course ratings and reviews by golfers

**Community Value**

<b>Performance Description</b>	<b>2017 Season</b>	<b>2018 Season</b>	<b>2019 Target</b>	<b>2020 Target</b>
Percentage of golf rounds played by residents	55%	66%	54%	54%
Number of golf rounds played by residents and their guests	22,383	14,789	20,000	20,000
Number of golf club and community events per year	107	115	N/A	N/A
Discounts to community (compared to market rate)	\$1,269,603	\$830,915.84	N/A	N/A

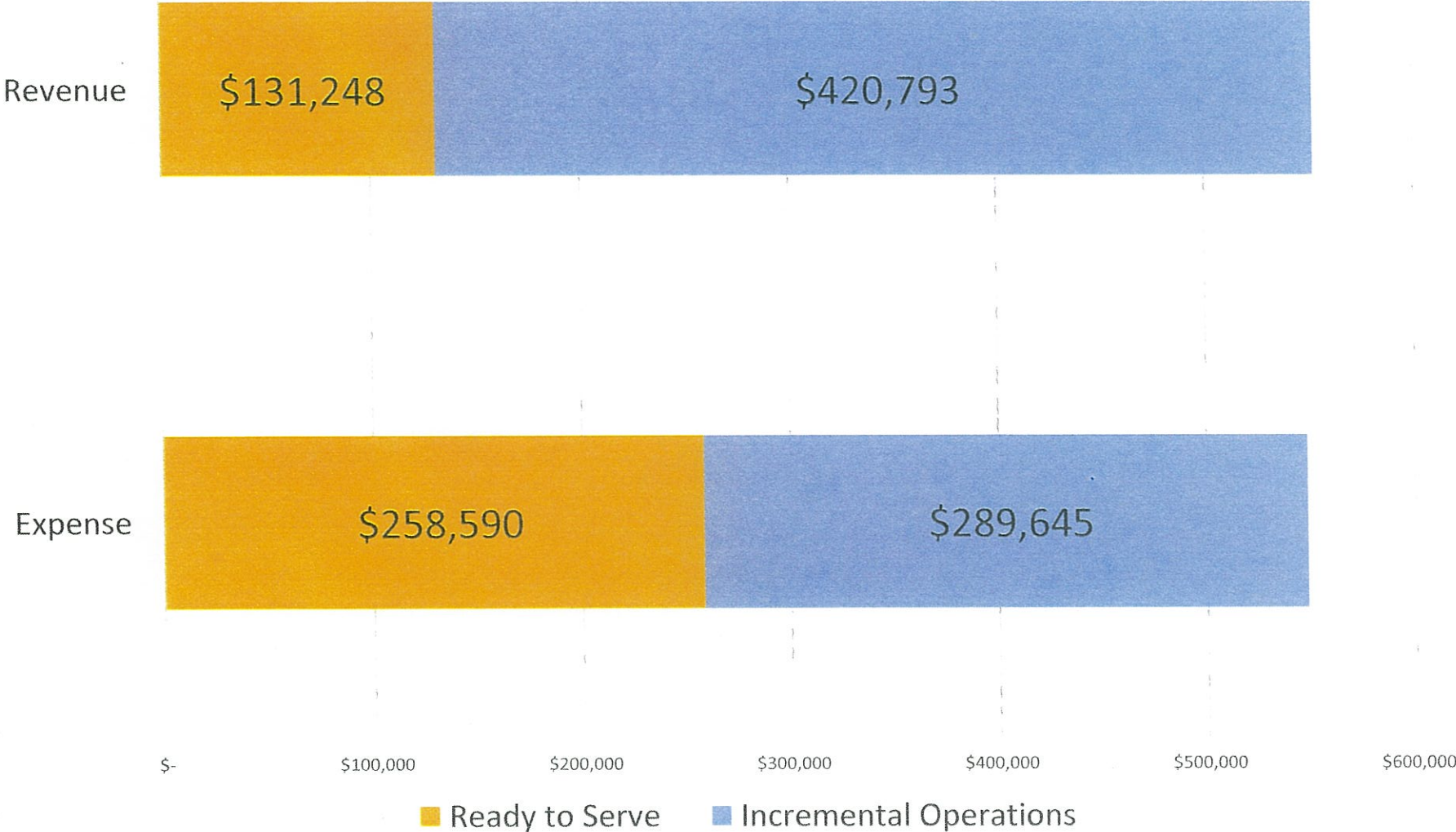
\* Estimate based on scheduled calendar events for 2019.4240

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
FACILITIES  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	<u>Actual</u> <u>FYE - 17</u>	<u>Actual</u> <u>FYE - 18</u>	<u>Estimated</u> <u>Actual</u> <u>FYE- 19</u>	<u>Approved</u> <u>Budget</u> <u>FYE - 19</u>	<u>Proposed</u> <u>Budget</u> <u>FYE - 20</u>
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	387,701	355,696	410,000	406,900	420,793
Facility Fee	163,692	147,319	147,780	147,780	131,248
Investment income	-	-	-	-	-
Miscellaneous Revenues	4,027	1,150	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>555,420</b>	<b>504,165</b>	<b>557,780</b>	<b>554,680</b>	<b>552,041</b>
Uses:					
Salaries & Wages	87,544	80,096	86,000	85,968	89,488
Employee Benefits	45,546	38,460	43,000	43,156	47,157
<b>Total Personnel</b>	<b>133,090</b>	<b>118,556</b>	<b>129,000</b>	<b>129,124</b>	<b>136,645</b>
Professional Services	1,050	1,080	1,100	1,110	1,140
Services & Supplies	295,331	262,168	325,000	349,508	337,960
Insurance	11,459	10,341	15,500	15,510	12,240
Utilities	28,448	34,850	30,000	28,950	35,550
Cost of Goods Sold	-	-	-	-	-
Central Services	29,200	21,800	23,000	23,000	24,700
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>365,488</b>	<b>330,239</b>	<b>394,600</b>	<b>418,078</b>	<b>411,590</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>498,578</b>	<b>448,795</b>	<b>523,600</b>	<b>547,202</b>	<b>548,235</b>
<b>Net Sources (Uses)</b>	<b>\$ 56,842</b>	<b>\$ 55,370</b>	<b>\$ 34,180</b>	<b>\$ 7,478</b>	<b>\$ 3,806</b>



# FACILITIES - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Community Services – Facilities  
Executive Summary  
Operating Budget FYE June 30, 2019**

The operating plan for Facilities provides preferred pricing for Picture Pass Holders (PPH) with the use of revenue from non-PPH events. IVGID establishes a schedule of events to support golf, community programming and Trustee meetings or general administration that represents four hundred and nine (409) of the expected five hundred and two (502) events.

**Service Metrics**

**Season/Service Period**

Primary schedule of events June to October, both venues are available indoors year round.

	<u>Actual</u> <u>2017/18</u>	<u>Budgeted</u> <u>2018/19</u>	<u>Planned</u> <u>2019/20</u>
<b><u>Service Measures (Scheduled Events)</u></b>			
The Chateau	354	341	329
Aspen Grove	170	176	173
<b><u>Staffing</u></b>			
Positions	4	4	4
FTE's	1.4	1.4	1.4

**Services Provided**

**Venues**

- Indoor meeting space
- Ballroom space
- Wedding ceremonies indoors and outdoors
- Family gathering areas
- Operating location for the Championship Golf Course
- Event space for golf groups local and destinations
- Meeting locations for Community Programming
- Board of Trustees meetings and events
- Conference services
- Celebrations of Life
- Movies
- Card games

Incline Village General Improvement District  
 Community Services – Facilities  
 Executive Summary  
 Operating Budget FYE June 30, 2019

Corporate Events  
 School programs  
 Employee Meetings  
 Non-profit Events  
 Senior Events  
 Youth Programs  
 Team Building

**Services Provided**

<b>WEDDING AND EVENT SALES</b>	<b>WEDDINGS</b>	<b>COMMUNITY EVENTS</b>
Lead generation	Yes	Yes
Respond to all inquiries	Yes	Yes
Venue tours	Yes	Yes
Discuss options regarding events-proposals	Yes	Yes
Keep event calendar current	Yes	Yes
Follow up with potential clients	Yes	Yes
Contract negotiations	Yes	Yes
Collect monies	Yes	Yes
Maintain contact with clients throughout planning	Yes	Yes
Maintains role as a liaison for client	Yes	Yes
Event Planning- wine, menus, timelines, floorplans	Yes	Yes
Create Menus	Yes	Yes
Accounting liaison	Yes	Yes
Coordinate wedding Ceremony/rehearsal	Yes	No
Day of contact with vendors and guests	Yes	Yes
Troubleshoot-bob and weave	Yes	Yes
Follows up with Client and reconcile account	Yes	Yes

<b>FACILITIES</b>	<b>WEDDINGS</b>	<b>COMMUNITY EVENTS</b>
Manages cleanliness and maintenance of venues	Yes	Yes
Snow Removal	Yes	Yes

**Incline Village General Improvement District  
Community Services – Facilities  
Executive Summary  
Operating Budget FYE June 30, 2019**

Maintain equipment	Yes	Yes
Janitorial duties and replenishes supplies	Yes	Yes
Set up and break down according to floorplans	Yes	Yes
Keep fire pits and heaters ready at all times	Yes	Yes
Keep storage areas organized	Yes	Yes
Sets up and troubleshoot audio/visual equipment	Yes	Yes
Available to client day of event for floor plan changes	Yes	Yes
Available to client day of event for audio/visual needs	Yes	Yes
Monitors safety and hazardous materials within venue	Yes	Yes

<b>BANQUET SERVICE STAFF</b>	<b>WEDDINGS</b>	<b>COMMUNITY EVENTS</b>
Ensure venue look neat, organized	Yes	Yes
Establishes contact with person in charge of event	Yes	Yes
Prepare the tables for event	Yes	Yes
Manages outside vendors	Yes	Yes
Provides food service to clients	Yes	Yes
Coordinates plated meal service to individual guest tables	Yes	Yes
Transport food to Aspen Grove	Yes	Yes
Maintain Service ware	Yes	Yes
Keeps events on timeline	Yes	Yes
Maintain cleanliness and organization throughout event	Yes	Yes
Consolidate clients' items	Yes	Yes
Washes and restocks all glassware	Yes	Yes
Maintains organization of banquet equipment	Yes	Yes
Troubleshoots during events	Yes	Yes
Writes summary report for final charges.	Yes	Yes
Inventory, order and organize alcohol	Yes	Yes
Provides tableside alcohol service	Yes	Yes
Bar supplied and ready as necessary	Yes	Yes

Incline Village General Improvement District  
Community Services – Facilities  
Executive Summary  
Operating Budget FYE June 30, 2019

Bar Captain reconciles monies collected from cash bar	Yes	Yes
Bar Captain files a summary report of all sales	Yes	Yes

KITCHEN STAFF	WEDDINGS	COMMUNITY EVENTS
Coordinate with sales/banquet staff for client's expectations for menus and service style	Yes	Yes
Prepares food for transportation to offsite locations	Yes	Yes
Food is prepared in timely fashion based on timeline	Yes	Yes
Adhere to all Servsafe food handling rules	Yes	Yes
Maintain cleanliness	Yes	Yes

**Items of Note for Budgeting Fiscal Year 2019-20**

**Revenue**

With the road closures and snowy weather we have not been able to capitalize on engagement season. Because of that tours have been down significantly. With many cancellations. This causes me concern for 2020-21.

Last year at this time we had 33 weddings sold for fiscal year 2018-19 at The Chateau and 20 at Aspen Grove.

This year we have 42 weddings sold for 2019-20 and 17 at Aspen Grove.

**Budget**

Facilities labor is flat.

Services and Supplies are up which is to be expected considering the age of the venues & equipment.

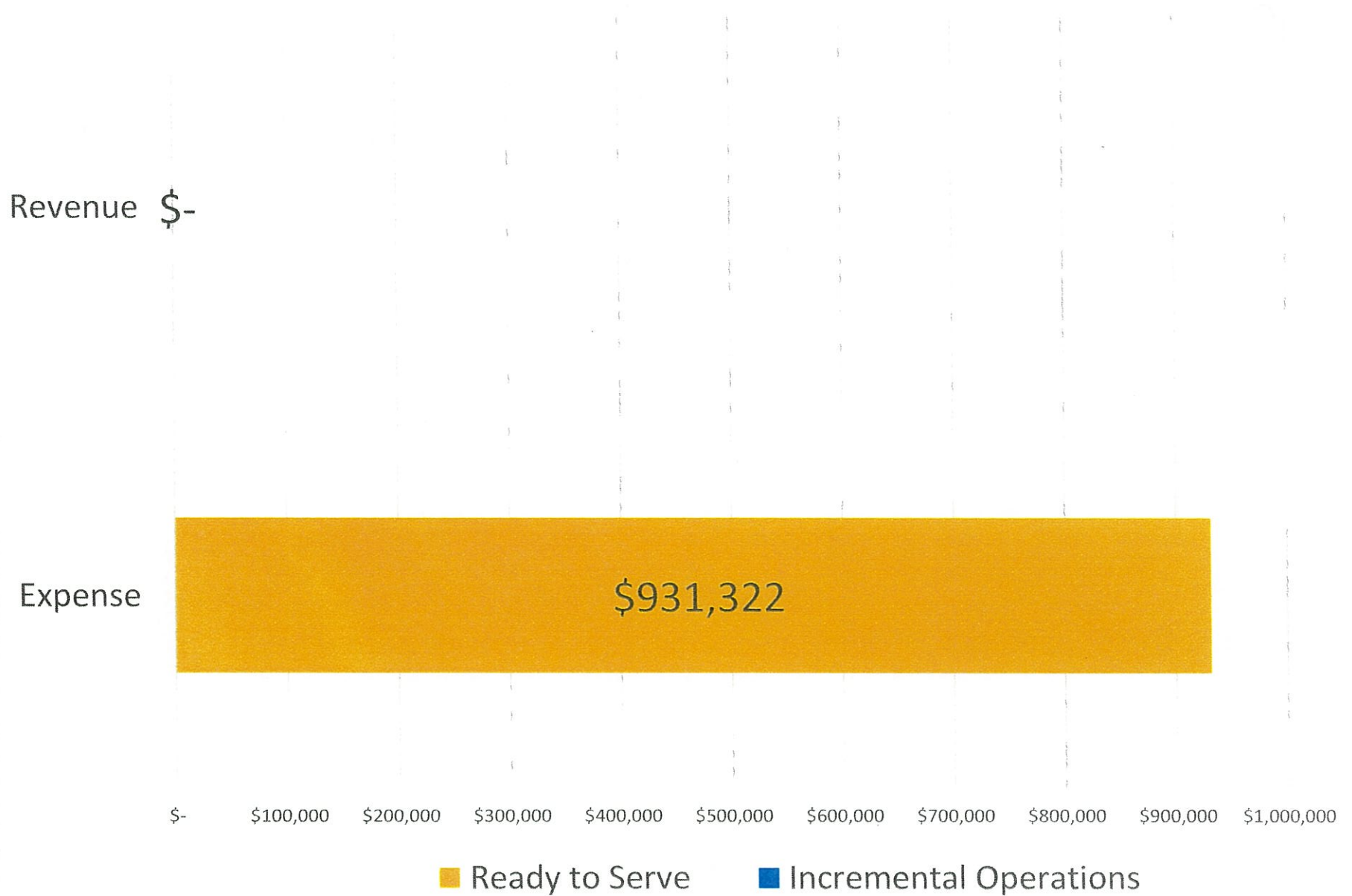
Changes in technology for our audio/visual equipment.

Increase in business.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
DISTRICT-WIDE MARKETING  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE - 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
<b>Sources:</b>					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Uses:</b>					
Salaries & Wages	169,262	175,231	195,000	212,128	240,060
Employee Benefits	85,947	86,361	104,000	117,160	129,422
<b>Total Personnel</b>	<b>255,209</b>	<b>261,592</b>	<b>299,000</b>	<b>329,288</b>	<b>369,482</b>
Professional Services	44,332	-	-	-	-
Services & Supplies	514,179	514,438	520,000	570,480	550,500
Insurance	-	-	-	-	-
Utilities	14,639	8,915	11,000	14,940	11,340
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>573,150</b>	<b>523,353</b>	<b>531,000</b>	<b>585,420</b>	<b>561,840</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>828,359</b>	<b>784,945</b>	<b>830,000</b>	<b>914,708</b>	<b>931,322</b>
<b>Net Sources (Uses)</b>	<b>\$ (828,359)</b>	<b>\$ (784,945)</b>	<b>\$ (830,000)</b>	<b>\$ (914,708)</b>	<b>\$ (931,322)</b>

# MARKETING - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Marketing & Sales Department – Executive Summary  
Operating Budget FYE June 30, 2020**

**Season/Service Period**

The Marketing & Sales Department is available 365 days a year and operates primarily out of the Diamond Peak Skier Services Building. Marketing and Sales support services are offered daily to the District’s Community Services venues (when they are operational), as well on an as-needed basis for the District’s other departments.

As part of the marketing support services provided, the Marketing Department coordinates paid advertising for all of the District’s Community Services venues, utilizing a media buying agency to assist with research, strategy, placements and reconciliation of all ad buys. After issuing a Request For Proposals for media buying services in December 2018, we are currently in the final stages of the selection process for the media buying agency that will serve the District during the 2019-20 fiscal year. This contract will be brought before the IVGID Board of Trustees in May 2019.

<b><u>Staffing</u></b>	<b>Actual 2017/18</b>	<b>Budgeted 2018/19</b>	<b>Planned 2019/20</b>
<b><u>SM/S/PT/PTYR:</u></b>			
Positions	1	1	1
FTE’s	.2	.2	.5
<b><u>FTYR:</u></b>			
FTE’s	3	3	3
Total FTE’s	3.2	3.2	3.5

**Services Provided**

The Marketing & Sales Department serves the IVGID Community Services venues with marketing services, graphic design, lead generation and sales outreach to promote greater utilization of the facilities by residents and visitors alike.

- Current responsibilities are listed in regular text
- *Planned additional responsibilities are listed in italics (dependent on additional part-time support)*

**Diamond Peak:**

- Assistance with pricing strategy
- Paid advertising strategy, planning and execution
- Social media strategy, planning and execution
- Public relations strategy, planning and execution



**Incline Village General Improvement District  
Marketing & Sales Department – Executive Summary  
Operating Budget FYE June 30, 2020**

- Email marketing strategy, planning and execution
- Event strategy, planning and execution
- Sales outreach to lodging/industry partners
- Group sales outreach, lead generation and coordination/fulfillment
- Strategy and fulfillment of partner ticketing programs (Liftopia, GetSkiTickets, etc.)
- Website updates and long-range planning
- Web & social analytics reporting
- Graphic design
- Video production & photography
- Snow reporting

**Incline Village Golf Courses:**

- Paid advertising strategy, planning and execution
- Social media strategy, planning and execution
- Public relations strategy, planning and execution
- Email marketing strategy, planning and execution
- Event support
- Sales outreach to lodging/industry partners
- Group sales outreach and lead generation
- Strategy and fulfillment of partner programs (Golf Moose, etc.)
- Website updates and long-range planning
- Web & social analytics reporting
- Graphic design
- Video production & photography

**Incline Village Facilities:**

- Paid advertising strategy, planning and execution
- Social media strategy and support
- Group sales outreach and lead generation
- Website updates and long-range planning
- Web & social analytics reporting
- Graphic design
- *Social media planning and execution*
- *Video production & photography*

**Incline Village Recreation & Tennis Centers:**

- Paid advertising strategy, planning and execution
- Social media strategy and support

**Incline Village General Improvement District  
Marketing & Sales Department – Executive Summary  
Operating Budget FYE June 30, 2020**

- Website updates and long-range planning
- Web & social analytics reporting
- Graphic design support
- *Social media planning and execution*
- *Email marketing strategy, planning and execution*
- *Video production & photography*

**Admin & Other IVGID departments:**

- Graphic design support
- *Video production & photography*

**Items of Note for Budgeting Fiscal Year 2019-20**

**Staffing** – increase in overall wages are directly related to hours budgeted for part-time marketing support personnel and expanded scope of services to IVGID Community Services venues.

Within the hyper-competitive Lake Tahoe ski/golf/wedding/recreation marketplace, the importance of high quality photography and video content is increasing at an exponential pace. Given the limited staffing levels in the current IVGID Marketing & Sales department, we are currently unable to provide the level of photo/video support for all of the District's recreation venues that we would like to see. Nor do we have the in-house photo/video expertise to compete with the other resorts and venues in the Tahoe region.

The additional budgeted hours for part-time marketing support personnel will allow the Marketing Department to produce timely video updates about current conditions at the ski resort, special events at the golf courses, programs and events at the Recreation and Tennis Centers, and promotional content for the other IVGID recreation venues and departments including the Bike Park, Skate Park, Senior Programs, Waste Not campaigns, etc. In addition, this position would allow us to build up an archive of exceptional photography from each venue to use throughout the District's marketing programs and communications with residents and stakeholders.

**Fiscal Year 2019/2020 Performance Measures**

The IVGID Marketing and Sales Department strives to ensure that our Incline Village and Crystal Bay residents, and their guests, are aware of the many incredible recreational opportunities the District affords them. In addition, we

**Incline Village General Improvement District  
Marketing & Sales Department – Executive Summary  
Operating Budget FYE June 30, 2020**

attempt to supplement that resident usage with high-yielding visitors. In measuring our performance toward these two goals, we utilize the following metrics.

**Efficiency**

Performance Description	Industry standards	2017/18 Value (Golf 2017)	2018/19 Targets (Golf 2018)	2018/19 Actuals (Golf 2018)	2019/20 Targets (Golf 2019)
<b>Ski:</b> Marketing/Sales expenses <sup>1</sup> per skier visit		\$379,364/ 120,847 = \$3.14	\$403,060/ 110,000 = \$3.66		< \$3.70
<b>Ski:</b> Marketing/Sales expenses <sup>1</sup> as a percentage of total revenues	5.0% <sup>2</sup>	\$379,364/ \$9,155,645 = 4.1%	\$403,060/ \$9,396,917 = 4.2%		< 4.5%
<b>Golf:</b> Marketing/Sales expenses <sup>1</sup> per round (both courses)		\$78,282/ 38,199 = \$2.05	\$87,000/ 39,575 = \$2.20	\$87,000/ 39,854 = \$2.18	< \$2.20
<b>Rec. Center:</b> Marketing/Sales expenses <sup>1</sup> per visit		\$16,229/ 355,553 = \$0.05	\$17,000/ 250,410 = \$0.07		< \$0.08
<b>Tennis:</b> Marketing/Sales expenses <sup>1</sup> per visit		\$6,341/ 13,630 = \$0.47	\$7,000/ 13,120 = \$0.53		< \$0.55
<b>Facilities:</b> Marketing/Sales expenses <sup>1</sup> per online leads <sup>3</sup>		\$42,053/ 593 = \$70.92	\$46,000/ 600 = \$76.67		< \$80
<b>Facilities:</b> Marketing/Sales expenses <sup>1</sup> per total leads		\$42,053/ 1,214 = \$34.64	\$46,000/ 1,200 = \$38.33		< \$40

1 – Actuals (excludes labor and benefit expenses)

2 – Industry standard taken from 2011-12 NSAA Economic Analysis of U.S. Ski Areas report for ski areas in 0-7,500 VTFH category in Pacific South region.

3 – Event inquiries submitted via online form. Leads via phone call, walk in & other means are tracked in house.

**Incline Village General Improvement District  
Marketing & Sales Department – Executive Summary  
Operating Budget FYE June 30, 2020**

**Marketing Effectiveness**

Performance Description	Industry standards	2017/18 Value (Golf 2017)	2018/19 Targets (Golf 2018)	2018/19 Actuals (Golf 2018)	2019/20 Targets (Golf 2019)
<b>Ski:</b> Instagram followers		6,113	8000		9,000
<b>Ski:</b> Facebook Page likes		19,628	20,500		21,500
<b>Ski:</b> Facebook engaged users		190,072	200,000		200,000
<b>Ski:</b> Facebook Impressions		5,608,604	7,000,000		7,000,000
<b>Ski:</b> Facebook Page consumptions		273,718	300,000		300,000
<b>Ski:</b> Total website sessions		426,144	500,000		550,000
<b>Ski:</b> Paid ads - digital ROI <sup>4</sup>		\$.42	\$.65		> \$.75
<b>Ski:</b> Paid ads - digital CPC <sup>5</sup>		\$.93	< \$.90		< \$.90
<b>Golf:</b> Instagram followers		390	500	463	600
<b>Golf:</b> Facebook Page likes		2,794	3,000	2,793	3,000
<b>Golf:</b> Facebook engaged users		10,000	15,000	12,381	15,000
<b>Golf:</b> Facebook Impressions		803,039	850,000	811,802	850,000
<b>Golf:</b> Facebook Page consumptions		11,696	20,000	14,390	20,000
<b>Golf:</b> Paid ads - digital ROI <sup>4</sup>		Not tracked	Not tracked	Not tracked	Not trackable
<b>Golf:</b> Paid ads - digital CPC <sup>5</sup>		\$.82	< \$1.00	\$.94	< \$1.00
<b>Facilities:</b> Instagram followers		492	600		800
<b>Facilities:</b> Paid ads - digital CPC <sup>5</sup>		\$2.41	< \$2.50		< \$2.75

*4 – As measured by Google Analytics for EXL Media’s paid digital campaigns*

*5 – As measured by Google Analytics for EXL Media’s paid digital campaigns. Note: Facilities optimizes for leads, not CPC.*

**Social Metrics for KPIs explained:**

- **Instagram Followers** – The total number of people who follow your profile
- **Facebook Page Likes** – The total number of people who have liked your Page.

**Incline Village General Improvement District  
Marketing & Sales Department – Executive Summary  
Operating Budget FYE June 30, 2020**

- **Facebook Engaged users** - The number of people who engaged with your Page. Engagement includes any click or story created.
- **Facebook Impressions** - Daily: The number of impressions seen of any content associated with your Page.
- **FB Page Consumptions** - Daily: The number of clicks on any of your content. Stories generated without clicks on page content (e.g., liking the page in Timeline) are not included.

**Sales Effectiveness**

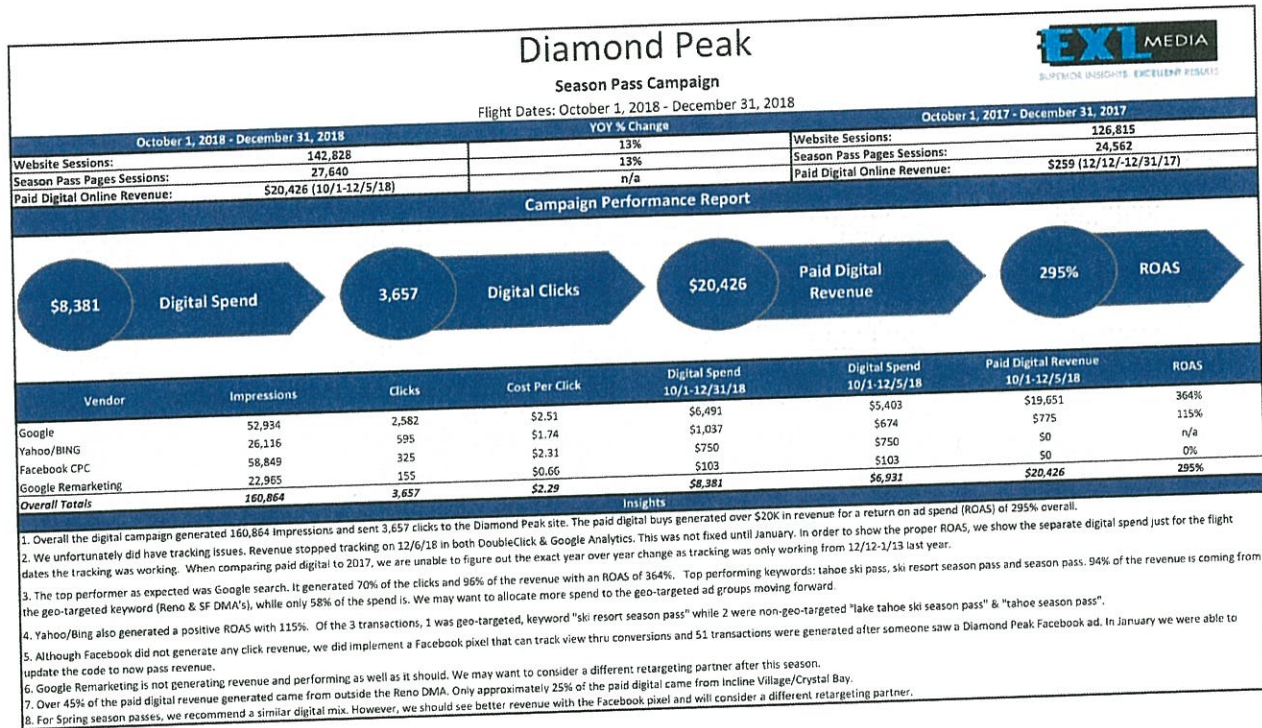
Performance Description	Industry standards	2017/18 Value (Golf 2017)	2018/19 Targets (Golf 2018)	2018/19 Actuals (Golf 2018)	2019/20 Targets (Golf 2019)
<b>Ski:</b> Corporate revenue		\$74,307	\$74,000		\$74,000
<b>Ski:</b> Lodging revenue		\$19,028	\$48,000		\$35,000
<b>Ski:</b> Sport Shop revenue		\$173,986	\$200,000		\$200,000
<b>Ski:</b> Group revenue		\$65,458	\$70,000		\$75,000
<b>Ski:</b> Liftopia revenue		\$297,502	\$300,000		\$300,000
<b>Ski:</b> Season passes sold		4,140	4,300		\$4,400
<b>Ski:</b> Total online revenue (eStore)			\$500,000		\$1M
<b>Golf:</b> Lodging program revenue		\$15,993	\$20,000		\$20,000

**Why We Advertise**

Ultimately, we advertise because all indicators tell us that doing so is bringing in new customers who would not have known about our venues otherwise and who are paying full rack rate at our venues, thus subsidizing our local residents who enjoy discounted rates and elevated service levels.

The dashboard below provides an example of the reporting provided by our current media buying agency – EXL Media – highlighting Diamond Peak’s fall 2018 season pass sale advertising campaign.

# Incline Village General Improvement District Marketing & Sales Department – Executive Summary Operating Budget FYE June 30, 2020



## A Note on Trade Value

Both Diamond Peak Ski Resort and the Golf Courses utilize trade value to offset the cost of paid advertising programs as much as possible. At Diamond Peak, we set aside \$80,000 in trade value to utilize in the place of cash for media buying. At the Golf Courses, we set aside \$8,000 (\$5k Champ/\$3k Mt) in trade value to utilize in the place of cash for media buying. Doing so allows the District to bolster our media buying campaigns utilizing the excess capacity we have at our venues in place of cash.

The other advantage of utilizing trade instead of cash is the likelihood of breakage – i.e. unused lift tickets or golf rounds. For Diamond Peak, we assume a 60% breakage rate, meaning we budget for \$32,000 in trade value. In reality, the breakage rates for the past few seasons have been in the 76-85% range.

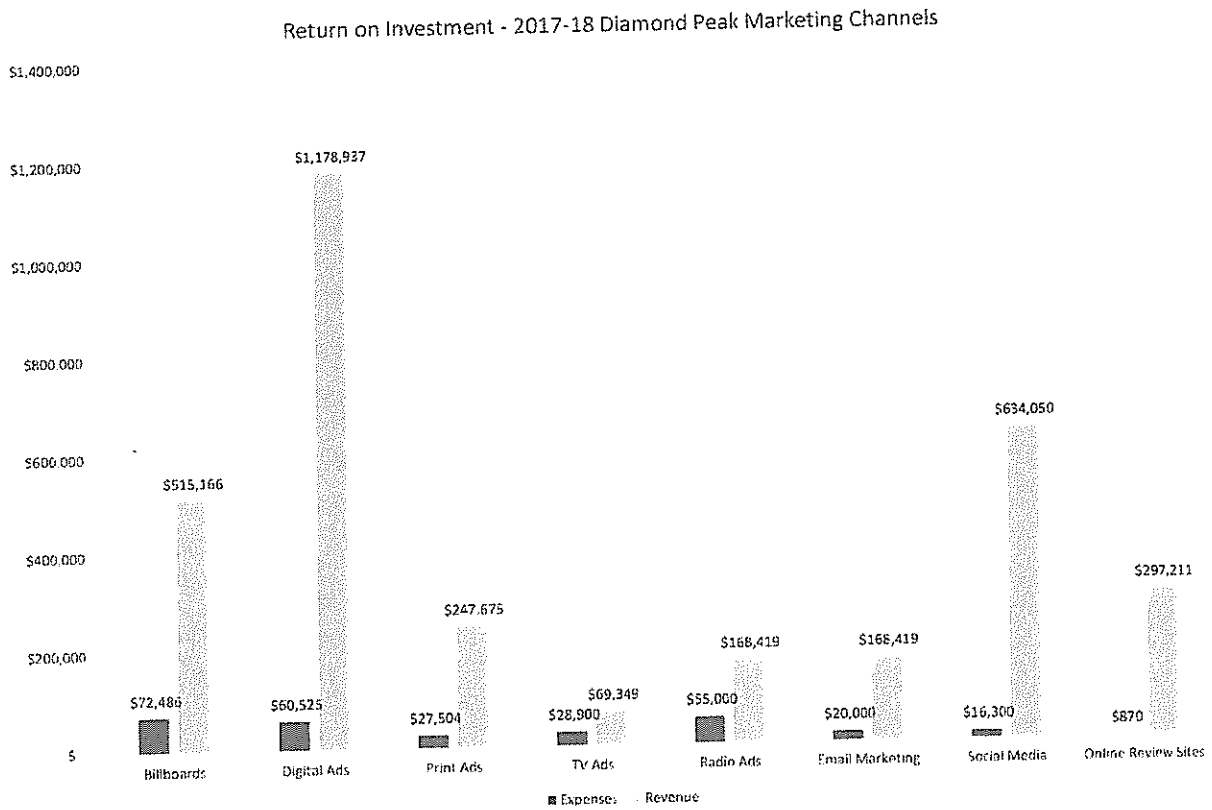
2017-18 Season	2016-17 Season	2015-16 Season
<ul style="list-style-type: none"> <li>• Tickets issued = 641</li> <li>• Tickets scanned = 97</li> <li>• Breakage = 84.9%</li> <li>• Used = 15.1%</li> </ul>	<ul style="list-style-type: none"> <li>• Tickets issued = 805</li> <li>• Tickets scanned = 167</li> <li>• Breakage = 79.3%</li> <li>• Used = 20.7%</li> </ul>	<ul style="list-style-type: none"> <li>• Tickets issued = 320</li> <li>• Tickets scanned = 75</li> <li>• Breakage = 76.6%</li> <li>• Used = 23.4%</li> </ul>

# Incline Village General Improvement District Marketing & Sales Department – Executive Summary Operating Budget FYE June 30, 2020

Meaning we are getting full value in paid advertisements for minimal value at our venues (made up of excess capacity).

## Return On Investment – Paid Advertising

The chart below illustrates the ROI analysis we did of Diamond Peak’s various marketing channels during the course of the 2017-18 ski season, as computed via the resort’s customer surveys.

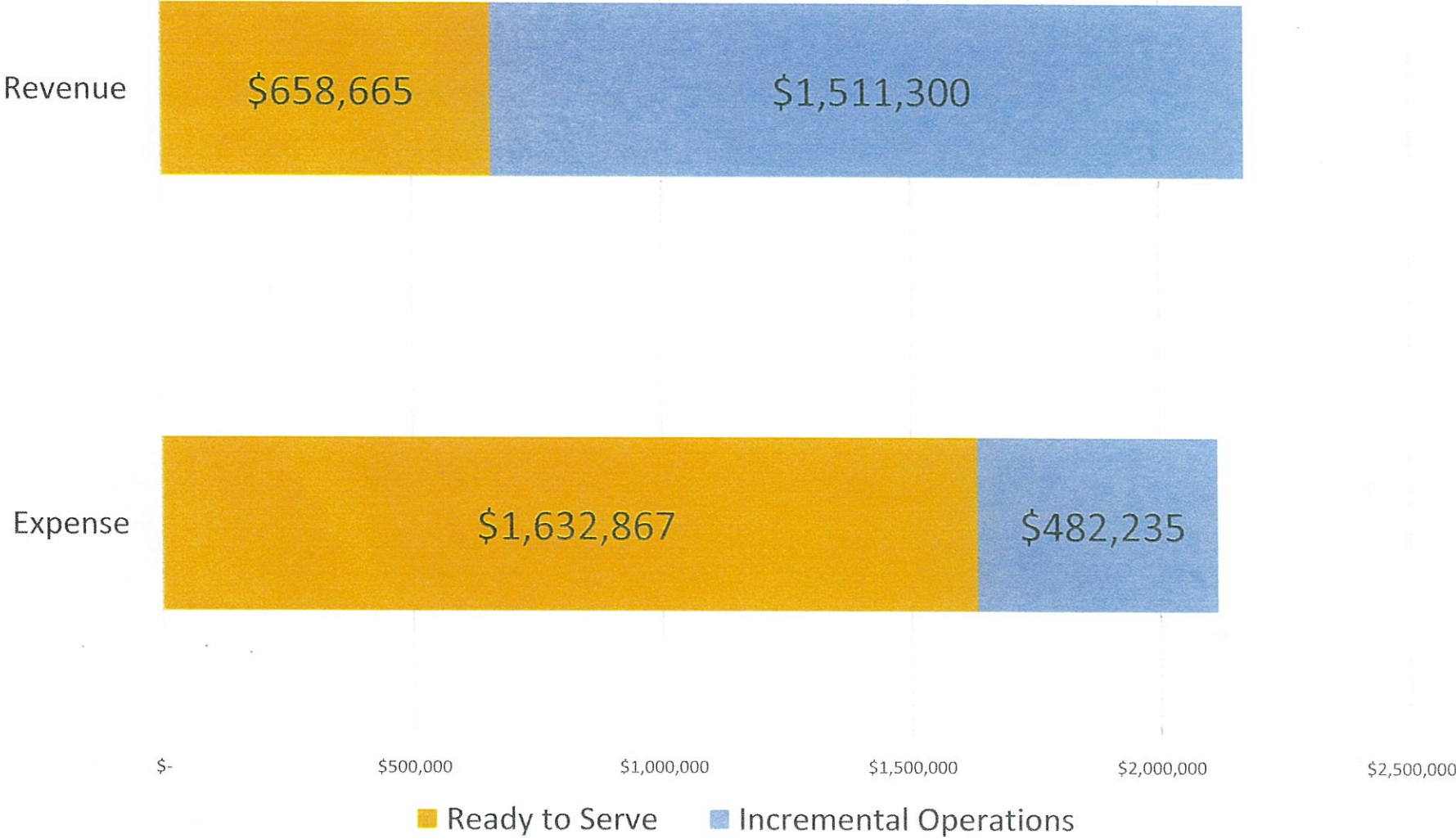


INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
 BEACH  
 PROPOSED OPERATING SOURCES AND USES  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,065,015	1,266,613	1,450,000	1,338,500	1,488,800
Facility Fee	581,044	662,744	659,260	659,260	658,665
Investment income	6,078	2,288	13,500	13,500	22,500
Miscellaneous Revenues	(364)	857	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>1,651,773</b>	<b>1,932,502</b>	<b>2,122,760</b>	<b>2,011,260</b>	<b>2,169,965</b>
Uses:					
Salaries & Wages	733,265	748,538	820,000	833,105	939,898
Employee Benefits	205,191	182,791	200,000	209,334	241,617
<b>Total Personnel</b>	<b>938,456</b>	<b>931,329</b>	<b>1,020,000</b>	<b>1,042,439</b>	<b>1,181,515</b>
Professional Services	5,250	6,998	15,000	17,550	17,700
Services & Supplies	421,035	456,373	510,000	533,568	542,043
Insurance	19,614	21,148	31,000	21,450	39,000
Utilities	110,105	116,676	129,000	114,069	126,644
Cost of Goods Sold	-	10,122	102,000	101,300	99,900
Central Services	92,800	77,100	92,600	92,600	108,300
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>648,804</b>	<b>688,417</b>	<b>879,600</b>	<b>880,537</b>	<b>933,587</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>1,587,260</b>	<b>1,619,746</b>	<b>1,899,600</b>	<b>1,922,976</b>	<b>2,115,102</b>
<b>Net Sources (Uses)</b>	<b>\$ 64,513</b>	<b>\$ 312,756</b>	<b>\$ 223,160</b>	<b>\$ 88,284</b>	<b>\$ 54,863</b>



# BEACH - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Beaches – Executive Summary  
Operating Budget FYE June 30, 2020**

**Service Metrics/Season Period**

The Beaches are open daily year round. However; the Burnt Cedar Pool, boat ramp and entrance gates are staffed approximately 153 days annually beginning in early May through late September depending on weather. Food & Beverage operations are available beginning Memorial Day weekend through Labor Day Weekend. The boat ramp is available by appointment October through April.

<b><u>Service Measure (Visits)</u></b>	<b><u>Budgeted 2017/18</u></b>	<b><u>Budgeted 2018/19</u></b>	<b><u>Budgeted 2019/20</u></b>
Overall Beach Visits	189,291	188,299	195,000

**Staffing FTE's**

Beaches Total	22.6	26.2 (3.3 F&B)	25.98 (2.8 F&B)
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**Services Provided**

- 4 Restricted access beaches: Burnt Cedar, Incline, Ski & Hermit.
- Boat Ramp
- Burnt Cedar Pool & Toddler Pool
- 3 Volleyball Courts
- Bocce Ball Court
- Kayak/Paddle Board Storage
- Food & Beverage Services
- Parks & Building Maintenance Operations
- Beach Hosts Operations
- Group Picnic/Event Rentals (4 sites)
- Aquatics & Lifeguard Operations
- Non-Motorized Watercraft Concessions at Burnt Cedar & Incline Beaches
- Restrooms/Changing Rooms
- Watercraft Seal Inspections
- Playgrounds at Burnt Cedar and Incline Beaches
- Community Programs including Swim Lessons & Youth Paddle Board Camps

**Incline Village General Improvement District  
Beaches  
Budget Items of Note  
Operating Budget FYE June 30, 2020**

**Items of Note for Budgeting Fiscal Year 2019-20**

**Ready to Serve**

- The ability to be ready to serve includes the management administration, maintenance and aquatics labor as well as the care and condition of the Beaches. The revenue portion of ready to serve is the beach portion of the facility fee, net of punch cards utilized, investment income and aquatics related fees. Important to point out that our incremental revenue is much higher than the incremental expenses. This revenue is based on admissions and fees, rental and concessions. Incremental expenses represents the administration and operating expenses to produce these services.

**Sources**

- Overall revenue sources increase of 10% budget to budget. This mainly as a result of revenue related to Admissions and Fees, and Rents
- There will be a decrease in revenue as a result of Punch Cards utilized

**Uses**

- Increased 10% budget to budget which includes personnel, Central Services, Insurance, and Utilities
- Personnel increases of (\$138k). This as a result of staffing Inflationary increases for cost of Living and Merit, F&B staff Allocations, Employee Fringe and additional supervision of operating areas
- Services and Supplies increased 1.8%. This due to inflationary increases in operating supplies and security

**Incline Village General Improvement District  
Beaches  
Service Level Outline  
Operating Budget FYE June 30, 2020**

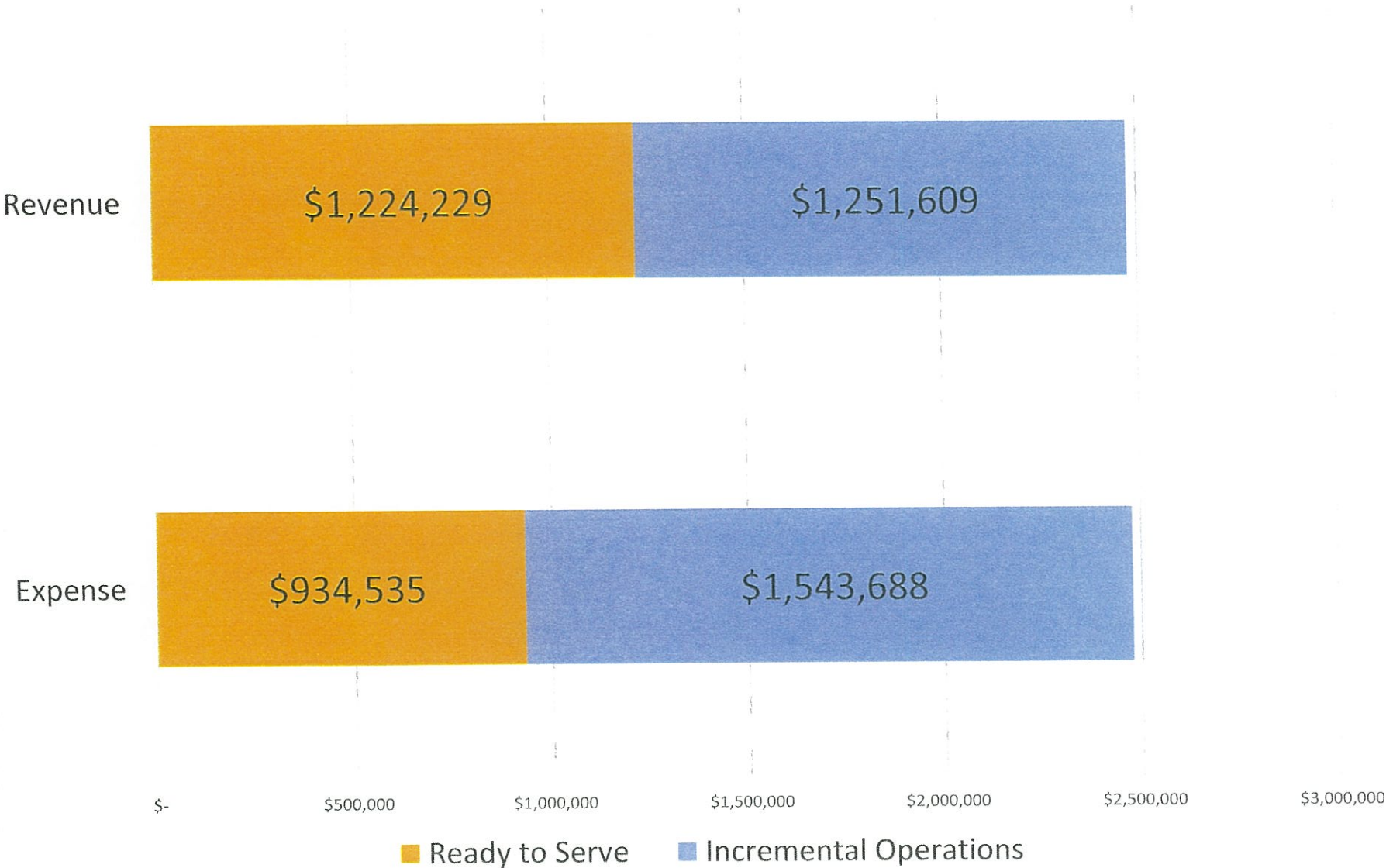
**Beaches – Year Round - Gates staffed May – September (appx 150 days)**

<b>Service Provided</b>	<b>Frequency</b>
4 Restricted Access Beaches – Burnt Cedar, Incline, Ski & Hermit Beaches	Open daily. Gates Staffed May - October
Boat Ramp Launch Services	Open daily. By appointment only November - April
Burnt Cedar Pool	Mid May – Late September
3 Volleyball Courts	Daily weather depending
Bocce Ball Court	Daily weather depending
Kayak/Paddleboard Storage	Daily
Food & Beverage Services & Concessions	Memorial Day through Labor Day. Weekends only until mid June.
Non-Motorized Watercraft Concessions	Memorial Day – Labor Day
Parks/Ground Operations	Daily
Beach Gate Hosts Operations	Daily Early May – Late September
Lifeguard Operations	Memorial Day – Labor Day. Hours increased mid-June to mid-August
Security Services	Year Round. Increased capacity during peak season
Group Picnic/Event Rentals (4 sites)	May - September
Aquatics Programming – Swim Lessons, Stand Up Paddleboard camps, Yoga at the beach, Aquacize	May - September
Full Service Restrooms	Year Round at BC & SB, seasonal at IB.
Watercraft Seal Inspections	Year Round
Playgrounds – Burnt Cedar & Incline	Year Round weather depending

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
RECREATION AND COMMUNITY PROGRAMMING  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	1,278,149	1,289,952	1,305,000	1,305,414	1,285,809
Facility Fee	1,031,262	1,039,415	1,042,670	1,042,670	1,173,029
Investment income	-	-	-	-	-
Miscellaneous Revenues	(7,723)	1,247	-	-	-
Intergovernmental	17,000	17,000	17,000	17,000	17,000
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>2,318,688</b>	<b>2,347,614</b>	<b>2,364,670</b>	<b>2,365,084</b>	<b>2,475,838</b>
Uses:					
Salaries & Wages	1,053,587	1,093,852	1,112,000	1,092,992	1,164,024
Employee Benefits	318,231	319,199	335,000	347,964	368,533
<b>Total Personnel</b>	<b>1,371,818</b>	<b>1,413,051</b>	<b>1,447,000</b>	<b>1,440,956</b>	<b>1,532,557</b>
Professional Services	5,250	5,400	5,600	5,550	5,700
Services & Supplies	529,458	496,034	525,000	573,392	562,446
Insurance	34,406	37,623	46,000	39,930	57,600
Utilities	122,419	135,239	135,000	134,470	145,360
Cost of Goods Sold	48,942	43,756	45,000	50,785	49,860
Central Services	113,600	101,000	105,700	105,700	124,700
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>854,075</b>	<b>819,052</b>	<b>862,300</b>	<b>909,827</b>	<b>945,666</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>2,225,893</b>	<b>2,232,103</b>	<b>2,309,300</b>	<b>2,350,783</b>	<b>2,478,223</b>
<b>Net Sources (Uses)</b>	<b>\$ 92,795</b>	<b>\$ 115,511</b>	<b>\$ 55,370</b>	<b>\$ 14,301</b>	<b>\$ (2,385)</b>

# RECREATION CENTER AND COMMUNITY PROGRAMMING - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Recreation Center & Community Programming – Executive Summary  
Operating Budget FYE June 30, 2020**

**Service Metrics/Service Period**

The Recreation Center is open 364 days out of the year from 6am – 9pm Monday – Friday and 7am – 8pm Sat/Sun. Over 110 Community Recreation Programs are offered daily on a year-round basis for all ages and every demographic.

**Service Measures (total visits)**

	<b>Budgeted <u>2017/18</u></b>	<b>Budgeted <u>2018/19</u></b>	<b>Budgeted <u>2019/20</u></b>
Recreation Center	323,281	250,410	325,000
Aquatics	67,513	67,691	68,000
Youth and Family Programs	9400	8216	3500
Youth & Adult Sports	6885	7001	7000
Senior Programs	11,479	11,431	11,800
Fitness, Health & Wellness	32,252	29,000	30,500
<b>Total =</b>	<b>450,810</b>	<b>373,749</b>	<b>445,800</b>

**Staffing**

FTE's	25.6	25.1	23.034
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**Services Provided**

- Massage Therapy
- 37 Group Fitness Classes Weekly
- 25 Yard 8 Lane Indoor Pool with Diving board
- Gymnasium
- Full Service Locker Rooms
- Pro Shop
- Aquatics Programs
- Youth & Adult Sports Programs
- Youth & Family Programs
- Special Events
- Senior Programs
- Fitness, Health & Wellness Programs
- Indoor Pickle Ball Program (Winter)
- Facility Booking
- Programming Administration
- Recreation Center Membership Services
- Community Programming Marketing
- Lobby with Free Community Wi-Fi and Public Computers

**Incline Village General Improvement District  
Recreation Center & Community Programming  
Budget Items of Note  
Operating Budget FYE June 30, 2020**

**Items of Note for Budgeting Fiscal Year 2019-20**

**Ready to Serve**

- The ability to be ready to serve includes the administration and care and condition of the recreation center for our community, membership base and program participants. The revenue portion of ready to serve is the facility fee and aquatics fees as aquatics staff is included in the expenses. Important to point out that our incremental revenue is higher than the incremental expenses. This revenue is based on recreation center memberships, programs, events and other services. Incremental expenses represents the staff and operating expenses to produce these programs and services.

**Sources**

- Overall Sources of Revenue decreased by 1.5 %. This because of reducing Youth & Family Programming Revenues due to passing the summer camp epic program to the Boys & Girls Club of NLT. There will be a savings on the expense side. Revenues were increased in areas including but not limited to Recreation Center, Personal Training, and senior Programming

**Uses**

- Overall Increase of approximately 5.5% including personnel. Central Services, Insurance, and Utilities
- Includes overall increase in personnel of 2.5% related to annual cost of living and employee fringe increases, and staff right sizing.
- Overall Services & Supplies decreased by \$10k



**Incline Village General Improvement District  
Recreation Center & Community Programming  
Service Level Outline  
Operating Budget FYE June 30, 2020**

**Recreation Center – Open 364 days of the year**

<b>Service Provided</b>	<b>Frequency</b>
Group Fitness Classes	Daily (48 classes weekly)
Cardio & Strength Room (Cable TV)	Daily
Massage Therapy	Daily by Appointment only
Personal Training	Daily by Appointment only
Gymnasium	Daily Drop in/Programming
25 yard 8 Lane Pool w/Diving Board	Daily Drop in/Programming
Indoor Pickle Ball	4x weekly/2-3 hours per day
Full service Locker Room	Daily
Facility Booking/Group Picnic Rentals/Kayak & Paddleboard Storage	Daily
Program Registration	Daily
Membership Services	Daily
Birthday Parties	Daily by Reservation
Adult Basketball Drop in	Tu/Wed/Thu Year Round
Lifeguard Operations	Daily (2 Lifeguards on duty during operating hours)
Fitness Attendant/Recreation Center Rover	Daily – 6 – 8 hours
Kid Zone Child Care	6 days weekly (Paid service)
Free Community wifi/ Public Computers	Daily
Complimentary Coffee & Tea	Daily (Members/Daily Paid Visit)
Towel Service	Daily (paid service)
Cleaning Service	Daily (After Closing)

**Community Programming – Fitness, Health & Wellness**

<b>Service Provided</b>	<b>Ages</b>	<b>Frequency</b>	<b>Visits</b>
Youth Dance – Fairytale Ballet, Jazz, Hip Hop	3 – 11	Two 12 week sessions	480
Adult Ballet	18+	Ongoing 1 month sessions	360
Nutrition Lectures	All Ages	12 sessions annually	240
Yoga Workshops	18+	8 sessions	120
5 peaks in 5 weeks Fitness Challenge	All ages	5 weeks – July/August	260
Body Pow Training	All Ages	Year Round/3x Weekly	1900
Personal Training	All Ages	Daily by Appointment only	1050
Annual Fitness Challenge	All Ages	Once Annually – 6 weeks	1750
Art Classes- 3 Variations	13+	3 Programs annually	110
Great Escape Wine Dinners	21+	3 Programs annually	150

**Community Programming – Aquatics**

<b>Service Provided</b>	<b>Ages</b>	<b>Frequency</b>	<b>Visits</b>
Lifeguard Operations – RC	NA	Daily – 2 Lifeguards on duty during operating hours	NA
Lifeguard Operations - Beaches	NA	Memorial Day – Labor Day Weekends	NA
Lifeguard Operations – BC	NA	Mid May – Late September	NA
Group Swim Lessons – RC	6mo +	Year Round	3160
Group Swim Lessons – BC	6mo+	June – August (lvgid Passholders)	880
Private Swim Lessons	6mo+	Year Round	307
Swim Team	6+	Year Round Mon - Thu	4100
Swim Around Tahoe	All Ages	Daily	325
Masters Swimmers	All Ages	Daily	2080
Lifeguard Training Class	15+	Weekends May/June	125
CPR Certification	Staff	When Needed	NA
WSI Swim Instructor Training	16+	Weekends May/June	170
Jr Lifeguard Training	10 – 14	6 3 hours sessions	75

**Community Programming – Seniors**

<b>Service Provided</b>	<b>Ages</b>	<b>Frequency</b>	<b>Visits</b>
Hiking Series	55+	Tuesday's May - November	300
Digital Photo	55+	Once Monthly Year Round	90
Ski Clinics	55+	Wednesday's January - April	160
Bocce Ball	Adult/Senior	Wednesdays June - August	130
Moonlight Hikes	Adult/Senior	Full Moons May - June	80
Conversation Cafe	Adult/Senior	Thursdays Year Round	1300
Field Trips & Outings	55+	Once Monthly	180
Incliners	49+	Year Round	5400
Veterans Club	NA	Year Round	600
Community Events	All Ages	Year Round	850
Senior Transportation	55+	Daily	1100
Snowshoe Hikes	55+	Tuesday's December - April	260

**Community Programming – Youth & Adult Sports**

<b>Service Provided</b>	<b>Ages</b>	<b>Frequency</b>	<b>Visits</b>
Youth Basketball Leagues	1 <sup>st</sup> – 8 <sup>th</sup>	Daily December - February	2160
Girls Softball Leagues	2 <sup>nd</sup> – 8 <sup>th</sup>	Daily Late April – Mid June	720
Play Like a Champion Basketball	6 – 10	October - December	450
Play Like a Champion Volleyball	10 – 16	February – April	160
Middle School Volleyball Clinics	5 <sup>th</sup> – 8 <sup>th</sup>	Three weeks November	210
TK Basketball Camps	9 – 14	Two weeks June/August	425

Middle School Volleyball Camp	5 <sup>th</sup> – 8 <sup>th</sup>	One week - June	50
Youth Soccer Camp	9 – 14	One week - August	120
Adult Volleyball Leagues	18+	Two seasons Oct - Apr	1150
Adult Softball Leagues (3 leagues)	18+	June – August	1550
Adult Softball Tournament	18+	Labor Day Weekend	360

### Community Programming – Youth & Family Programming

Service Provided	Ages	Frequency	Visits
Tahoe Tiny Timbers	6 – 12	Daily when school is out	960
Trail of Treats & Terror - <i>Collaboration</i>	6mo+	Tue/Fri Year Round	2080
Easter Eggstravaganza	All Ages	October	1200
Underwater Egg Hunt	All Ages	March/April	1000
IMS Career Day - <i>Collaboration</i>	All Ages	March/April	260
Teen Dances - <i>Collaboration</i>	6 <sup>th</sup> – 8 <sup>th</sup>	March	60
Leadership in Training Program	6 <sup>th</sup> – 8 <sup>th</sup>	School Year (4 Dances)	400
Little Adventure Camps	11 – 18	June - August	240
Pre-K enrichment classes	3 – 6	July - August	600
Themed Specialty Camps i.e. Animals, Sewing & Cooking, Author Academy, World of Water	3 – 6	School Year	450
Stand up Paddleboard Camp	6 – 11	June - August	550
8 <sup>th</sup> Grade Promotion - <i>Collaboration</i>	6 – 14	May - July	300
Water Carnival	8 <sup>th</sup> grade	June	60
Brunch w/Santa - <i>Collaboration</i>	All Ages	December	700
Community Holiday Celebration	All Ages	December	450
Community Leadership Club	All Ages	December	120
Community Snowshoe	9+	January – March (3 Dates)	275
Starlight Cinema	All Ages	July – August (3 dates)	280

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
COMMUNITY SERVICES ADMINISTRATION  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
<b>Sources:</b>					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	(573,542)	(758,480)	(725,000)	(510,600)	(748,600)
Facility Fee	842,767	913,137	886,680	886,680	1,041,781
Investment income	27,108	46,083	45,000	30,000	50,000
Miscellaneous Revenues	-	1,398	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>296,333</b>	<b>202,138</b>	<b>206,680</b>	<b>406,080</b>	<b>343,181</b>
<b>Uses:</b>					
Salaries & Wages	144,286	144,815	135,000	122,353	183,759
Employee Benefits	45,185	41,518	43,000	43,256	60,652
<b>Total Personnel</b>	<b>189,471</b>	<b>186,333</b>	<b>178,000</b>	<b>165,609</b>	<b>244,411</b>
Professional Services	330	6,858	-	-	-
Services & Supplies	42,120	42,467	60,000	77,787	71,256
Insurance	-	-	-	-	-
Utilities	13,090	7,812	12,000	14,604	8,604
Cost of Goods Sold	-	-	-	-	-
Central Services	12,300	18,800	17,000	17,000	19,300
Defensible Space	97,046	95,228	100,000	100,000	100,000
<b>Total Services &amp; Supplies</b>	<b>164,886</b>	<b>171,165</b>	<b>189,000</b>	<b>209,391</b>	<b>199,160</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>354,357</b>	<b>357,498</b>	<b>367,000</b>	<b>375,000</b>	<b>443,571</b>
<b>Net Sources (Uses)</b>	<b>\$ (58,024)</b>	<b>\$ (155,360)</b>	<b>\$ (160,320)</b>	<b>\$ 31,080</b>	<b>\$ (100,390)</b>

# COMMUNITY SERVICES ADMINISTRATION - Ready to Serve



**Incline Village General Improvement District  
Community Administration  
Budget Items of Note  
Operating Budget FYE June 30, 2020**

**Items of Note for Budgeting Fiscal Year 2019-20**

**Ready to Serve**

- The ability to be ready to serve includes the management and administration of policies and procedures relative to the District's Recreation Privileges, Parcel Data and Recreation Pass and Recreation Punch Card governance and issuance. The revenue portion of ready to serve is the Facility Fee, net of Recreation Punch Cards utilized and Investment Income. Incremental expenses represents the staff and operating expenses to administer these programs and services.

**Revenue/Sources**

- Sources flat budget to budget.

**Expenses/Uses**

- Personnel increased by 33% budget to budget due to staff allocations and employee fringe
- Services & Supplies down 9% budget to budget. Mainly due to elimination of costs for software customization

**Incline Village General Improvement District  
Community Services Administration – Executive Summary  
Operating Budget FYE June 30, 2020**

**Service Metrics/Season Period**

The Community Services Administration is available 364 days a year and operates primarily out of the Recreation Counter at the Recreation Center. Administration Services related to the District’s Recreation Privileges are typically offered between the hours of 8:00am – 5:30pm daily.

<b><u>Service Measure (Visits)</u></b>	<b><u>Actual 2017/18</u></b>	<b><u>Budgeted 2018/19</u></b>	<b><u>Budgeted 2019/20</u></b>
Recreation Counter visits	160,222	160,000	161,000

**Staffing**

FTE’s	3.2	3.2	3.7
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**Services Provided**

- Management & Administration of Ordinance 7 and the Beach Deed
- Management & Administration of the District’s Parcel Data
- Management & Administration of Recreation Pass & Recreation Punch Card Data & Issuance
- Works directly with Commercial Property Owners/Timeshares
- Works directly with Title Agencies on change of title for all parcels.
- Works directly with Property Management Agencies related to short and long term rental policies and requirements.
- Sales of Daily and Exchange Beach Passes

**Incline Village General Improvement District  
Community Administration  
Service Level Outline  
Operating Budget FYE June 30, 2020**

**Community Administration - Daily (364 days)**

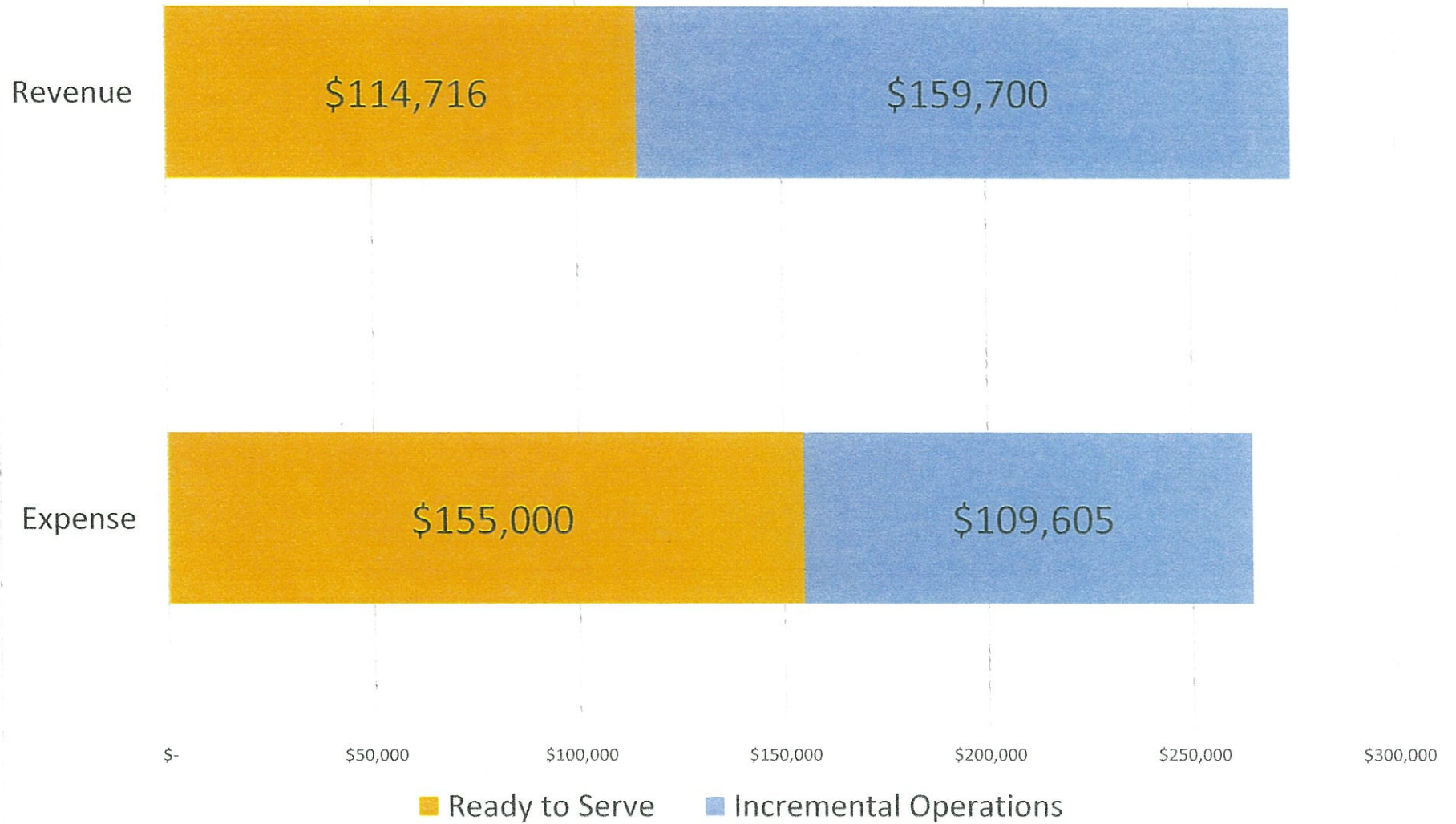
<b>Service Provided</b>	<b>Frequency</b>
Management & Administration of Ordinance 7 and the Beach Deed	Daily
Management & Administration of the District's Parcel Data	Daily
Management & Administration of Recreation Privileges	Daily
Recreation Pass & Recreation Punch Card Data & Issuance	Daily
Works directly with Commercial Property Owners/Timeshares	Daily
Works directly with title companies on change of title for all parcels	Daily
Works Directly with Property Management agencies	Daily
Sales of Daily and Exchange Beach Passes	May - October
Recreation Privileges Administrative Support for all Community Services Venues	Daily



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
TENNIS  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	166,577	145,196	159,000	159,700	156,100
Facility Fee	106,400	114,581	114,940	114,940	114,842
Investment income	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>272,977</b>	<b>259,777</b>	<b>273,940</b>	<b>274,640</b>	<b>270,942</b>
Uses:					
Salaries & Wages	142,399	120,151	139,000	136,102	139,281
Employee Benefits	24,178	19,854	27,500	27,535	29,131
<b>Total Personnel</b>	<b>166,577</b>	<b>140,005</b>	<b>166,500</b>	<b>163,637</b>	<b>168,412</b>
Professional Services	525	540	500	555	570
Services & Supplies	54,002	53,919	63,000	63,532	61,986
Insurance	2,458	2,289	2,500	2,211	3,120
Utilities	7,204	7,547	7,400	7,435	8,135
Cost of Goods Sold	19,303	13,731	15,000	15,500	15,500
Central Services	12,300	10,500	10,800	10,800	12,700
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>95,792</b>	<b>88,526</b>	<b>99,200</b>	<b>100,033</b>	<b>102,011</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>262,369</b>	<b>228,531</b>	<b>265,700</b>	<b>263,670</b>	<b>270,423</b>
<b>Net Sources (Uses)</b>	<b>\$ 10,608</b>	<b>\$ 31,246</b>	<b>\$ 8,240</b>	<b>\$ 10,970</b>	<b>\$ 519</b>

## TENNIS - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Tennis Center – Executive Summary  
Operating Budget FYE June 30, 2020**

**Service Metrics/Season Period**

The Tennis Center's operating season is late April through early November, depending on weather. The Pro Shop is open early May through late October with peak season being early June through late August. Youth and Adult Programs are offered daily throughout the season

<b><u>Service Measure (Visits)</u></b>	<b><u>Actual 2017/18</u></b>	<b><u>Budgeted 2018/19</u></b>	<b><u>Budgeted 2019/20</u></b>
Tennis Visits	14,683	14,000	14,500

**Staffing**

FTE's	2.0	1.5	1.9
-------	-----	-----	-----

**Services Provided**

- 11 Hard Courts
- Youth & Adult Camps & Clinics for all ages & abilities
- Weekly Social Mixers – ladies, men's, mixed
- Tournaments/Special Events
- USTA League Teams
- Private & Group Lessons from USTA Certified Professionals
- 8 Pickle Ball Courts
- Pickle Ball Programs
- Membership Services
- Full Service Pro Shop
- Racquet Stringing

**Incline Village General Improvement District  
Tennis Center  
Budget Items of Note  
Operating Budget FYE June 30, 2020**

**Items of Note for Budgeting Fiscal Year 2019-20**

**Ready to Serve**

- The ability to be ready to serve includes the administration and the care and condition of the Tennis center for our community and guest. The revenue portion of ready to serve is the facility fee. Important to point out that our incremental revenue is higher than the incremental expenses. This revenue is based on admissions and fees for services including memberships, programs, daily play and ancillary items. Incremental expenses represents the staff and operating expenses to produce these services. The Tennis Center on average gets over 14,000 visits every season. 85% of these visits are estimated to be IVGID pass holders.

**Revenue/Sources**

- Overall Revenue will be adjusted down 3% to mirror 3 year average, Slight reductions in daily courts fee's, merchandise sales and personal services.

**Expenses/Uses**

- Personnel costs increased 3% due to inflationary increases to wages and employee fringe
- Services and Supplies reduced by \$1600 Budget to Budget
- Fixed Costs increased by \$3400 for Insurance, Utilities, and Central Services

**Incline Village General Improvement District  
Community Services - Tennis  
Service Level Outline  
Operating Budget FYE June 30, 2020**

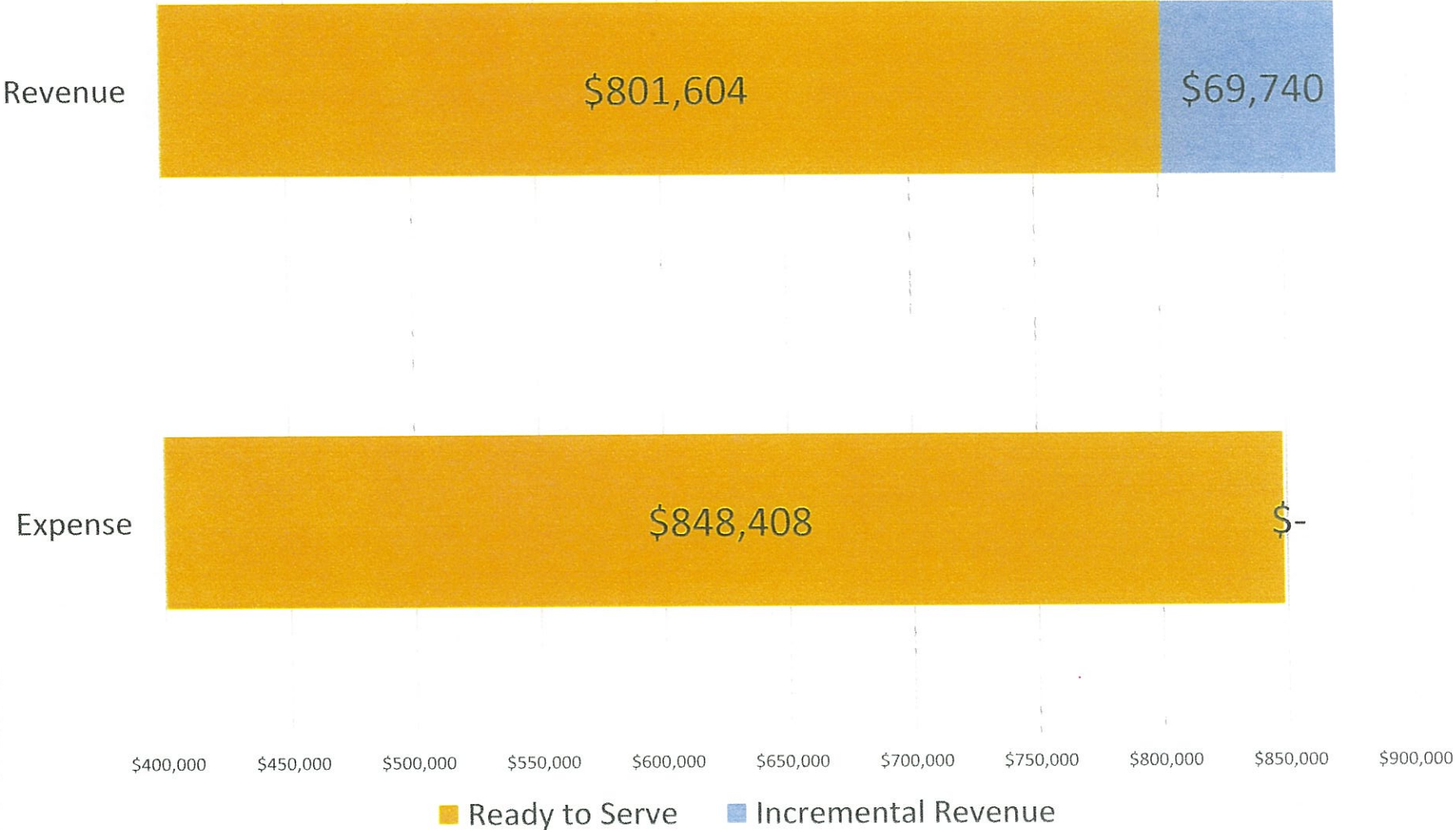
**Tennis Center – Pro Shop open May – October (140 days on average)**

<b>Service Provided</b>	<b>Ages</b>	<b>Frequency</b>	<b>Visits</b>
Full Service Pro Shop/Administration	NA	Daily May - October	NA
Daily Drop-in/6packs	All Ages	May - October	6750
First Come First Serve Courts	All Ages	November – April (Weather Dependent)	1500
Adult Clinics/Activities	16+	Daily May - October	1100
Adult Camps	16+	4 Camps per Season	160
Youth Clinics	3 – 17	Mon – Thu May - October	350
Youth Camps	6 – 17	Mon – Thu late June – late August	280
Competitive Junior Tennis Academy	8 -17	Mon – Thu late June – late August	340
Adult Socials/Mixers	18+	Tue/Wed/Thu May - September	720
Private/Group Lessons	3+	Daily by Appt only April - November	240
Incline Open Tournament	12+	3 days annually in July	180
Special Events Activities	All Ages	10- 12 Events During Season	240
Pickle Ball – 8 courts	All Ages	Daily All Season	1025
Pickle Ball Programs/Socials	All Ages	5 days weekly during season	1275
Courts Maintenance (Blowing/Washing)	NA	Daily All season	NA
Complimentary Coffee	NA	Daily All Season	NA
Racquet Stringing	NA	Daily by Appointment	91

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
PARKS  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	<u>Actual FYE - 17</u>	<u>Actual FYE - 18</u>	<u>Estimated Actual FYE- 19</u>	<u>Approved Budget FYE - 19</u>	<u>Proposed Budget FYE - 20</u>
<b>Sources:</b>					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	45,430	48,910	55,000	67,740	62,178
Facility Fee	703,877	703,856	706,060	706,060	730,067
Investment income	-	-	-	-	-
Miscellaneous Revenues	5,510	19,854	-	-	-
Intergovernmental	22,233	20,220	18,000	21,000	23,400
Interfund	72,427	63,685	77,000	77,920	82,010
Central Services	-	-	-	-	-
<b>Total Sources</b>	<u>849,477</u>	<u>856,525</u>	<u>856,060</u>	<u>872,720</u>	<u>897,655</u>
<b>Uses:</b>					
Salaries & Wages	311,433	332,157	327,000	328,315	345,389
Employee Benefits	86,971	71,527	80,000	80,461	85,289
Total Personnel	<u>398,404</u>	<u>403,684</u>	<u>407,000</u>	<u>408,776</u>	<u>430,678</u>
Professional Services	1,050	1,080	1,100	1,110	1,140
Services & Supplies	285,299	268,312	293,000	303,788	303,876
Insurance	11,577	13,541	13,000	13,134	16,800
Utilities	75,304	93,082	83,000	81,825	96,485
Cost of Goods Sold	-	-	-	-	-
Central Services	49,400	38,600	39,500	39,500	45,400
Defensible Space	-	-	-	-	-
Total Services & Supplies	<u>422,630</u>	<u>414,615</u>	<u>429,600</u>	<u>439,357</u>	<u>463,701</u>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<u>821,034</u>	<u>818,299</u>	<u>836,600</u>	<u>848,133</u>	<u>894,379</u>
<b>Net Sources (Uses)</b>	<u>\$ 28,443</u>	<u>\$ 38,226</u>	<u>\$ 19,460</u>	<u>\$ 24,587</u>	<u>\$ 3,276</u>

# PARKS - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Parks – Executive Summary  
Operating Budget FYE June 30, 2020**

**Service Metrics/Season Period**

The Parks Division operates 365 Days a year with peak season April 15 – October 31. Shoulder season is typically November 1 – April 15. This varies depending on length/impact of winter.

<b><u>Service Measure (Visits)</u></b>	<b><u>Budgeted 2017/18</u></b>	<b><u>Budgeted 2018/19</u></b>	<b><u>Budgeted 2019/20</u></b>
Scheduled Parks/Fields visits	48,255	57,000	54,000

**Staffing**

FTE's	9.3	9.7	9.2
-------	-----	-----	-----

**Services Provided (Maintenance, Snow Removal, Grounds, Turf Management, Customer Service, and Trash Collection)**

- 3 Multi Use Ball Fields at Incline Park
- Preston Field/Park & Playground
- Village Green Community Fields and Dog Park
- Skate Park
- NT Lions Club Disc Golf Course
- Rob & Robin Holman Family Bike Park
- Fit Course
- Aspen Grove
- Recreation Center
- Administration Building
- Incline High School Stadium Field
- East & West Park
- Tennis Center
- Visitors Center
- Incline Beach
- Hermit Beach
- Ski Beach
- Burnt Cedar Beach



**Incline Village General Improvement District  
Parks  
Budget Items of Note  
Operating Budget FYE June 30, 2020**

**Items of Note for Budgeting Fiscal Year 2019-20**

**Ready to Serve**

- The ability to be ready to serve includes the administration and the care and condition of the Parks for our community and guests. The revenue portion of ready to serve is the facility fee and the Incremental revenue is for facility rentals and events. Parks are essential to the overall quality of life in every community for its citizens and guests.

**Revenue/Sources**

- Sources of revenue flat budget to budget.

**Uses**

- Personnel increased by 5% budget to budget due to Inflationary increases for staffing wages and employee fringe
- Services & Supplies flat budget to budget
- Fixed Costs Increased \$25k due to increases in Insurance, Utilities, and Central Services

**Incline Village General Improvement District  
Community Services – Parks  
Service Level Outline  
Operating Budget FYE June 30, 2020**

**Parks – 365 Days a year**

Service Provided	Frequency
Incline Park Ball Fields	3 staff during peak season April/May-August/September daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games etc...
Incline Park Batting Cage	Put up in the spring when snow does not look to happen again. Take down in the fall before snow flies. Repairs from holes as needed. Weekly surface maintenance when up.
Skateboard Park	April-October daily maintenance. Blowing or sweeping as needed, Trash/Recycling collection, litter removal, vandalism and graffiti removal.
Preston Field	1.5 staff member April-September daily maintenance and event preparation occurs. Field skins watered, pitching mound maintenance, batter's box maintained, lip removal, prep for games etc...
Preston Park/Playground	Same staff member for Preston field. Daily playground surfacing, BBQ maintenance, trash, and litter policing.
Village Green Community Fields and Dog Park	1 staff member during peak season. 1 shared staff member during off season. Daily checking of dog bag dispensers, emptying of bear boxes, restroom maintenance, turf care-seeding, aeration, dog waste removal, litter policing.
Aspen Grove	Same staff member as Village Green. Daily tasks include post wedding clean up litter, confetti, cake, and rose petals clean up. Bear containers emptied. Pressure washing/blowing/sweeping as needed, cleaning bird droppings on tables, and watering flower pots.
Fitness Trail	Same staff member as Village Green. Regular inspection of trail equipment, emptying bear boxes, police for litter, check for vandalism.
4 <sup>th</sup> of July Holidays	All staff stationed at Beaches and Village Green. Restroom checks every ½ hour, constant trash and recycling collection from 5am-12pm, assist with loading zone traffic, seal boats after fireworks, secure site after barge unloading is complete (2am), collect lost and found items to central location.
Ski Beach	2 staff member April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.
Incline Beach	Same staff members as Ski Beach April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance.

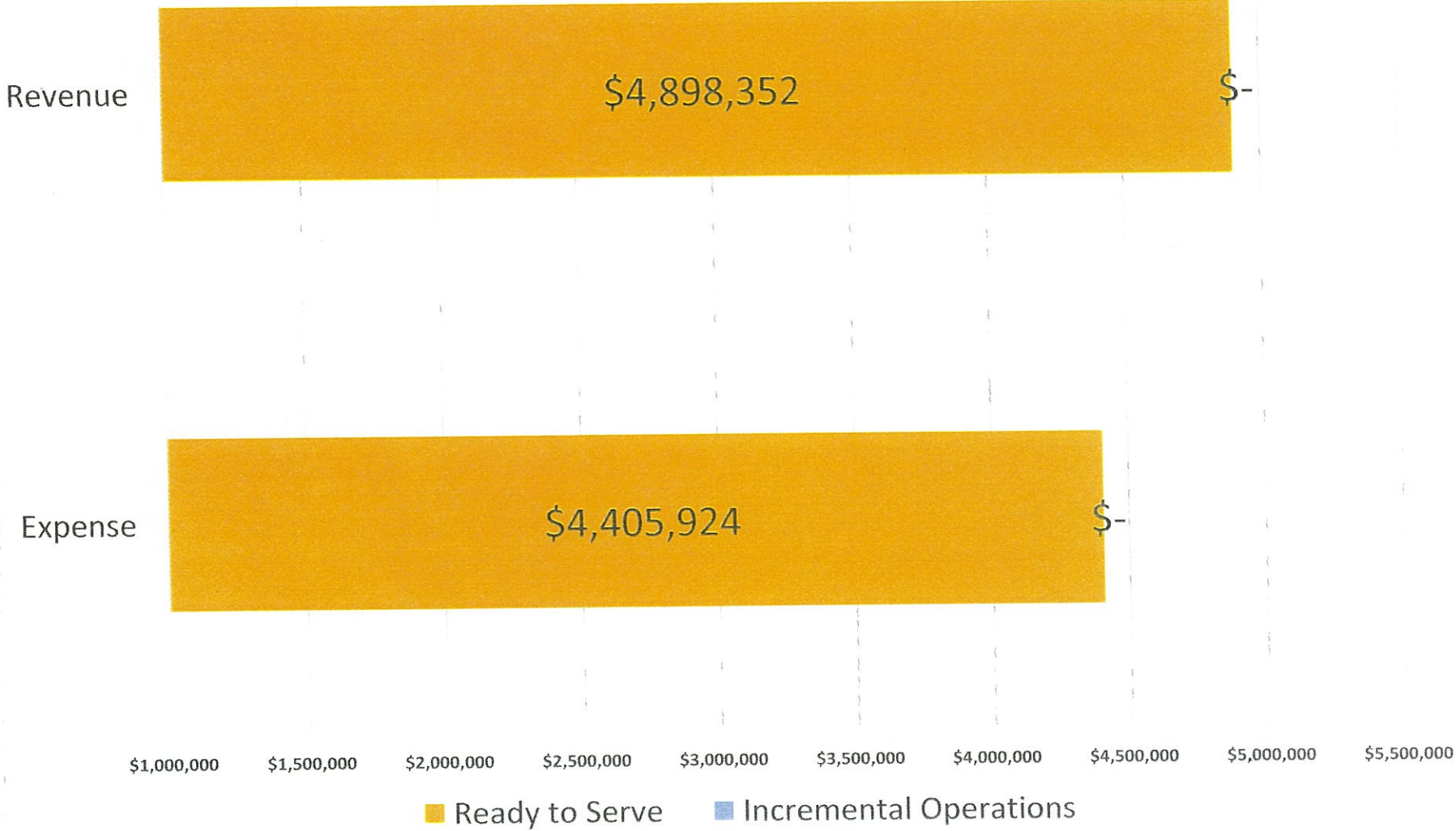
Hermit Beach	Same staff members as Ski Beach April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance. Kayak collection early season for expired rack rental.
Burnt Cedar Beach	2 staff member April-October. Daily maintenance during this time Trash, Recycling, Litter, Green waste collection. Restroom cleaning every 1-3 hours. Beach Cleanup. BBQ area maintenance.
Bocce Ball Court	April-October daily maintenance. Raking, leveling and adding material.
Volleyball Courts	April-October daily maintenance. Raking, leveling and adding material. Monthly Rototilling and walk behind beach raking. Staff provides a hose to customers to water court.
Group Picnic Rentals/Events/Weddings	209 Rentals in 2017. Staff prepares the site for the customer arrival by, cleaning the BBQ, emptying the bear proof containers, policing the site for litter and hazards such as rocks and pinecones. During the event as needed the bear proof containers are emptied.
Special Events Bands at the Beach/Camps/Non-picnic events/Sports activities	764 events in 2017. Staff ensures events go smoothly by preparing for them properly before they begin. Emptying bear proof containers. Field preparation for ball games, field painting for soccer or lacrosse. Adequate restroom cleaning to accommodate activity level.
Tennis Center	1 staff member During peak season. Daily maintenance year round depending on weather. During shoulder season staff blows the courts as needed. Regular maintenance occurs May-September, including Restroom cleaning, trash/recycling collection. Pumping excess water out of drain as needed.
Recreation Center	Same staff member as tennis. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
Visitors Center	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers.
NT Lions Club Disc Golf Course	Same staff member as tennis. Daily maintenance year round. Empty bear proof containers.
Rob & Robin Holman Family Bike Park	1 paid expert and same staff member as tennis. Daily maintenance year round, empty bear proof containers. Also regular maintenance depending on weather.
Administration Building	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
East & West Park	Same staff member as Burnt Cedar. Daily maintenance year round. Police parking lot for litter. Empty bear proof containers.
High School Stadium Field	Reimbursed by WCSD. Maintenance dictated by weather. Maintenance tasks - raking, aeration, mowing, and seeding, fertilization all performed June-October.

Winter Operations	Not including supervisors there is 1 staff member full time and 4-7 on call staff to assist during snow removal activities. Tasks are dictated by weather. If there is no snow customers are at the beaches and staff is required to empty bear proof containers, police site for litter, and clean restrooms more frequently. If there is snow, removal activities take place. Clearing parks facilities Rec Center, Administration, Aspen Grove, Incline Park Pathway, Dumpsters, and all bear proof containers, de-icing between storms. Snow removal can take up to a week following a storm.
Recycling	Separate dumpsters are used to collect Recycling bags and most sites. Other sites the recycling is hauled to a recycle dumpster.
Green Waste	All compostable clean green waste is collected and hauled to full circle compost. This saves money and reduces parks adding to our landfill.
Tree Management	Staff takes a proactive approach to removing hazardous trees, by pruning deadwood and removing damaged branches. The IVGID Brush crew assisted where no climbing needs to take place.
Mowing	2 staff members mow, and trim each beach once per week as needed. This drops off early and late season as turf is slow to grow in the spring and fall. Mow and trim each sports field two times per week during peak growing season
Vehicle & Equipment Care & Condition	Use of a number of vehicles and variety of tractor attachments, tools and small equipment. Most are selected for their multifunctional uses. Parks staff delivers to and picks up equipment from Sweetwater Fleet Operations for maintenance. Borrowing of equipment from Golf includes: top-dresser, tractor, core sweeper, and mower.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
GENERAL FUND  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
<b>Sources:</b>					
Ad Valorem Property Tax	\$ 1,476,017	\$ 1,533,905	\$ 1,610,000	\$ 1,611,738	\$ 1,646,962
Consolidated Taxes	1,486,270	1,649,920	1,685,000	1,673,595	1,735,090
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	51,680	89,960	150,000	138,600	165,000
Miscellaneous Revenues	3,198	2,047	2,600	3,600	2,400
Intergovernmental	-	-	-	-	-
Interfund	-	-	-	-	-
Central Services	1,177,200	1,094,000	1,169,400	1,169,400	1,348,900
<b>Total Sources</b>	<b>4,194,365</b>	<b>4,369,832</b>	<b>4,617,000</b>	<b>4,596,933</b>	<b>4,898,352</b>
<b>Uses:</b>					
Salaries & Wages	1,819,919	1,848,640	2,002,000	2,004,019	2,115,940
Employee Benefits	781,966	803,839	935,000	969,905	1,068,804
<b>Total Personnel</b>	<b>2,601,885</b>	<b>2,652,479</b>	<b>2,937,000</b>	<b>2,973,924</b>	<b>3,184,744</b>
Professional Services	375,989	218,282	238,000	288,125	293,750
Services & Supplies	479,503	562,451	600,000	673,375	768,185
Insurance	35,763	50,440	62,000	61,380	52,680
Utilities	110,527	102,550	103,000	106,485	106,565
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>1,001,782</b>	<b>933,723</b>	<b>1,003,000</b>	<b>1,129,365</b>	<b>1,221,180</b>
General Fund Cap. Exp.	148,435	113,813	270,000	392,250	485,445
<b>Total Uses</b>	<b>3,752,102</b>	<b>3,700,015</b>	<b>4,210,000</b>	<b>4,495,539</b>	<b>4,891,369</b>
<b>Net Sources (Uses)</b>	<b>\$ 442,263</b>	<b>\$ 669,817</b>	<b>\$ 407,000</b>	<b>\$ 101,394</b>	<b>\$ 6,983</b>

# GENERAL FUND - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
General Fund  
Executive Summary  
Operating Budget FYE June 30, 2020**

**Service Metrics**

**Season/Service Period**

The Administrative front desk at 893 Southwood is staffed weekdays (except holidays) year round to serve Crystal Bay and Incline Village community members seeking information about the administration of the District. Several departments are on call 24/7.

<b><u>Service Measures</u></b>	<b><u>Actual 2017/18</u></b>	<b><u>Budget 2018/19</u></b>	<b><u>Planned 2019/20</u></b>
Ad Valorem Tax Rate (Tax per \$100 net, assessed value, before abatement)	11.82	12.24	12.74
Overhead Ratio (General Fund to District-wide Operating Expenses)	10.06%	10%	10%
<b><u>Staffing (not including Trustees)</u></b>			
Positions	24	24	24
FTE's	23.3	23.38	23.38

**Services Provided**

**Management and Administration:**

- District Governance
- Senior Team
- Operating & Capital Projects Administration
- Personnel Policies Manual
- Human Resources
- Customer Service Training
- Employee Orientation
- Union Relations
- Health and Wellness
- Finance and Accounting
- Risk Management & Insurance Coverage
- Safety Committee
- Information Services and Systems

**Trustees:**

- Governance & Public Meetings
- Notices and Recordkeeping
- Ordinances, Resolutions, Policies and Practices

**Legal Compliance:**

- Nevada Revised Statutes
- Nevada Administrative Code
- Federal and Nevada Labor Laws and Standards
- Municipal Securities Rulemaking Board

**Incline Village General Improvement District  
General Fund  
Service Level Outline  
Operating Budget FYE June 30, 2020**

**Services Provided**

**Frequency**

**Management and Administration:**

District Governance and Communication .....	Daily
Senior Team.....	Weekly
Operating & Capital Projects Administration .....	Daily
Human Resources.....	Monday through Saturday
Personnel Policies Manual .....	Ongoing maintenance
Customer Service Training .....	Weekly
Employee Orientation.....	Weekly
Union Relations.....	Ongoing maintenance
Health and Wellness .....	Ongoing programming
Safety Committee.....	Monthly meetings
Information Systems.....	24/7/365
Information Technology Support Services.....	Constant on-call or presence
Finance and Accounting.....	Every day (non-holiday)
Risk Management & Insurance Coverage.....	Ongoing availability
Washoe County Marriage License Issuance .....	Week days

**Trustees:**

Governance & Public Meetings .....	Bi-Monthly Meetings Community Forums
Notices and Recordkeeping .....	As necessary for meetings
Ordinances, Resolutions, Policies, Practices & Code .....	Ongoing maintenance

**Items of Note for Budgeting Fiscal 2019-2020**

**Ad Valorem Tax** – regardless of the rate, the amount budgeted will ultimately be decided by Washoe County’s determination of the abatement which will be announced March 25, 2019.

**Staffing** – there are no changes to staff levels or department assignments. The Safety Specialist and the related Risk Management costs are being integrated into Human Resources for operational accountability. The costs become part of the basis for the Central Service Cost Allocation.

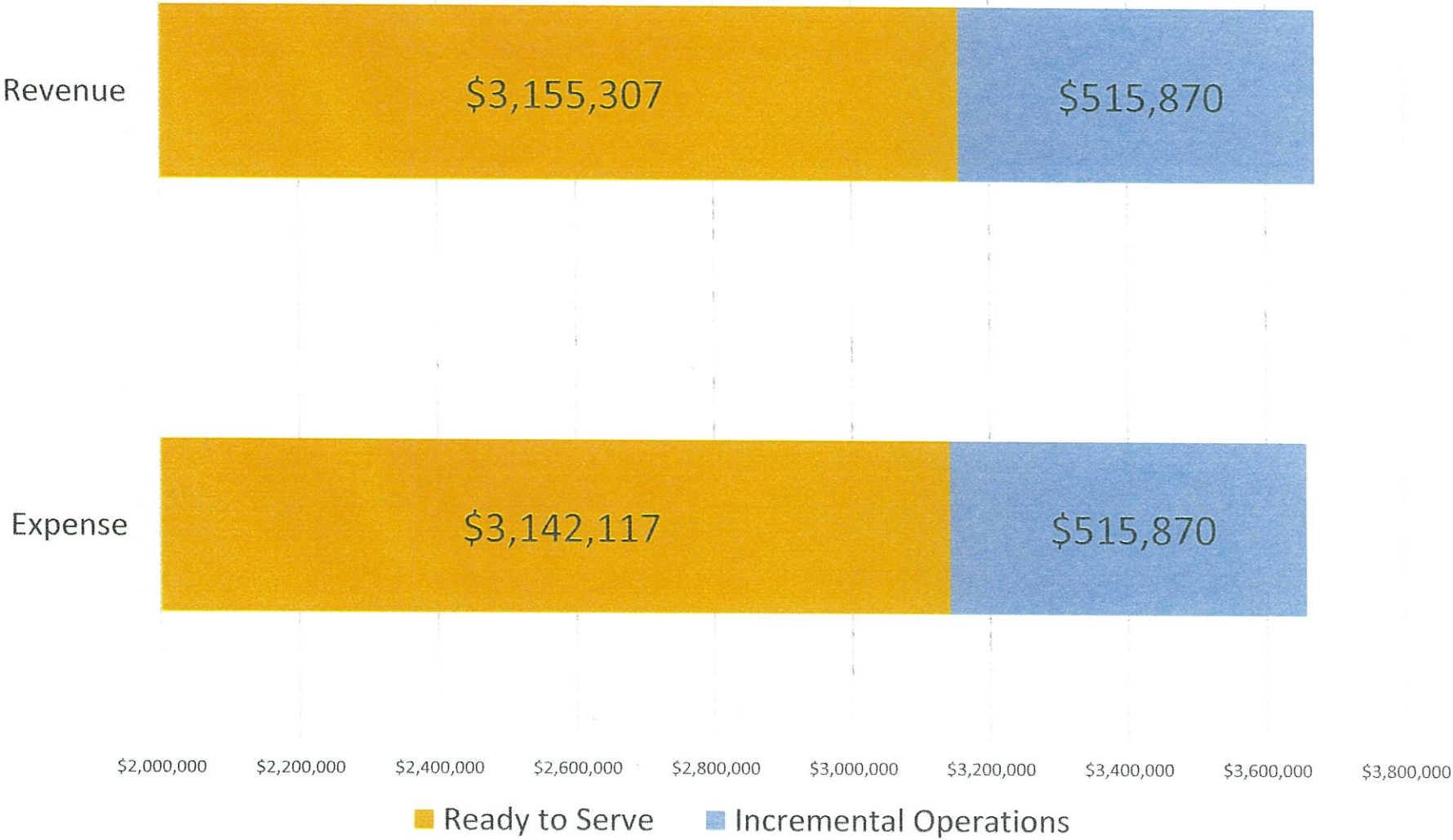
**Increased Investment Income** – with increases in rates by the Federal Reserve, the District is able to earn more on its investments. The increase in the General Fund has the effect to net costs in the Central Services Cost Allocation.



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
INTERNAL SERVICES  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	-	-	-	-	-
Facility Fee	-	-	-	-	-
Investment income	2,476	13,571	2,500	3,750	-
Miscellaneous Revenues	524	3,183	-	-	-
Intergovernmental	-	-	-	-	-
Interfund	3,114,747	3,190,849	3,400,000	3,565,819	3,671,177
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>3,117,747</b>	<b>3,207,603</b>	<b>3,402,500</b>	<b>3,569,569</b>	<b>3,671,177</b>
Uses:					
Salaries & Wages	1,283,941	1,309,713	1,370,000	1,518,840	1,544,270
Employee Benefits	618,679	616,674	700,000	759,670	799,470
<b>Total Personnel</b>	<b>1,902,620</b>	<b>1,926,387</b>	<b>2,070,000</b>	<b>2,278,510</b>	<b>2,343,740</b>
Professional Services	9,095	13,439	5,000	9,000	9,000
Services & Supplies	772,134	747,197	770,000	758,065	771,317
Insurance	399,520	348,886	518,000	512,580	522,410
Utilities	12,411	10,172	11,000	10,860	11,520
Cost of Goods Sold	-	-	-	-	-
Central Services	-	-	-	-	-
Defensible Space	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>1,193,160</b>	<b>1,119,694</b>	<b>1,304,000</b>	<b>1,290,505</b>	<b>1,314,247</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>3,095,780</b>	<b>3,046,081</b>	<b>3,374,000</b>	<b>3,569,015</b>	<b>3,657,987</b>
<b>Net Sources (Uses)</b>	<b>\$ 21,967</b>	<b>\$ 161,522</b>	<b>\$ 28,500</b>	<b>\$ 554</b>	<b>\$ 13,190</b>

# INTERNAL SERVICES - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Internal Services - Fleet  
Executive Summary  
Operating Budget FYE June 30, 2020**

**Fleet Season/Service Period**

Fleet is staffed with trained professional mechanics on non-holiday weekdays year round. Fleet staff is also available 24 hours/7 days per week on a call in basis and can provide weekend and holiday staffing to accommodate special requests and periods of peak customer demand.

<b><u>Fleet Service Measures</u></b>	<u>Actual 2017/18</u>	<u>Budget 2018/19</u>	<u>Planned 2019/20</u>
Preventative Maintenance	3,311	3,500	3,500
Corrective Maintenance	2,124	2,400	2,400
Projects & Fabrication	119	300	200
Other	<u>1208</u>	<u>1,100</u>	<u>1,100</u>
Total Repair Activities	6865	7,300	7,200
In-shop repairs	5919	6,800	6,400
Field repairs	907	350	400
Outside vendor repairs	39	50	50
Operator training hours	25.9	80	40
Mechanic training hours	157.2	60	100
Vehicle accidents	126	70	70
Pieces of equipment	613	616	616
<b><u>Fleet Staffing</u></b>			
Positions	7	7	7
FTE's	7	7	7

The Fleet Division is currently organized with a Superintendent, five Mechanic IIs, and one Assistant Mechanic. Three of the Mechanic IIs are assigned shop foreman duties at the year-round repair facilities (Public Works, Diamond Peak, and Championship Golf).

**Items of Note for Fiscal Year 2019-2020 Budget**

Staffing – The 2019-20 Personnel Budget is recommending an internal realignment of the Assistant Mechanic to be three salary grades below the Mechanic I, potentially readjusting this position to Grade G-5.

**Incline Village General Improvement District  
Internal Services – Buildings Maintenance  
Executive Summary  
Operating Budget FYE June 30, 2020**

**Buildings Maintenance** is meant to be a break-even operation that charges District Departments for services, labor, parts, operating supplies, fuel, and any contracted services for the maintenance and repair of District facilities.

The Buildings Maintenance Division’s customers include all IVGID Departments and Divisions and its staff is committed to maintaining a high service level for both internal and external customers.

**Service Metrics**

**Season/Service Period**

Buildings Maintenance is staffed with skilled tradesmen on non-holiday weekdays and weekends year round. Buildings Maintenance staff is also available 24 hours/7 days per week on a call in basis and can provide holiday staffing to accommodate special requests and meet project demands.

**Service Measures**

Buildings Maintenance seeks to bill 75% of time for its full time staff.

	<u>Actual</u> <u>2017/18</u>	<u>Budget</u> <u>2018/19</u>	<u>Planned</u> <u>2019/20</u>
Total Hours Worked	7,901	12,480	12480
Billed Productive Hours	5,998	9,769	9360
Percentage Hours Billed	75.91%	78.28%	75%
Total Work Orders Completed	1,188	1,300	1,300
Work Orders by Contractor	243	260	260
Work Orders by Contractor (%)	20%	20%	20%
Preventative Work Orders Scheduled	160	160	160
Preventative Work Orders Completed	88	140	140
Preventative Work Orders Completed (%)	55%	87%	87%

**Staffing**

Positions	6	7	7
FTE's	5.5	6.5	6.5

The Buildings Maintenance Division is currently organized with a Superintendent, an Assistant Superintendent, and four Buildings Maintenance Technicians. The team is made up of two general maintenance technicians, one electrician and one mechanical system/plumber. The Division also has a part time, on-call (0.5 FTE) sign shop employee.

Buildings Maintenance receives management under the Community Services Department, and bidding, and project support from the Engineering Division.

## **Services Provided**

Buildings Maintenance is responsible for general, preventative, and corrective services that maintain the District's facilities as designed, this includes:

- Ensuring the facilities meet health and safety concerns
- Coordinating inspection and maintenance of all District Elevators
- Coordinating all District Facility Fire Inspections with the North Lake Tahoe Fire Protection District. Managing and maintaining all fire protection systems.
- Bidding and contract management in support of capital maintenance activities.
- Assists in planning and executing repair and improvement projects. Projects are prioritized based on the following criteria:
  1. Health and safety
  2. Preventive maintenance
  3. Capital Improvement projects
  4. Special departmental projects

Buildings Maintenance prepares a work plan for the year in conjunction with the Operating Budget and provides monthly cost reports for monitoring expenses. Buildings Maintenance staff meets regularly with Department managers to review priorities and challenges.

Buildings Maintenance performs a bi-annual Facility Assessment Inspection to determine the condition and functionality of the District infrastructure. The results of this evaluation help establish future capital projects.

Buildings Maintenance also oversees the District's janitorial contracts as well as all keys, locks, and alarms for District facilities.

The part-time, on-call Sign Shop manages, maintains, and constructs many signs and banners for the varied District needs.

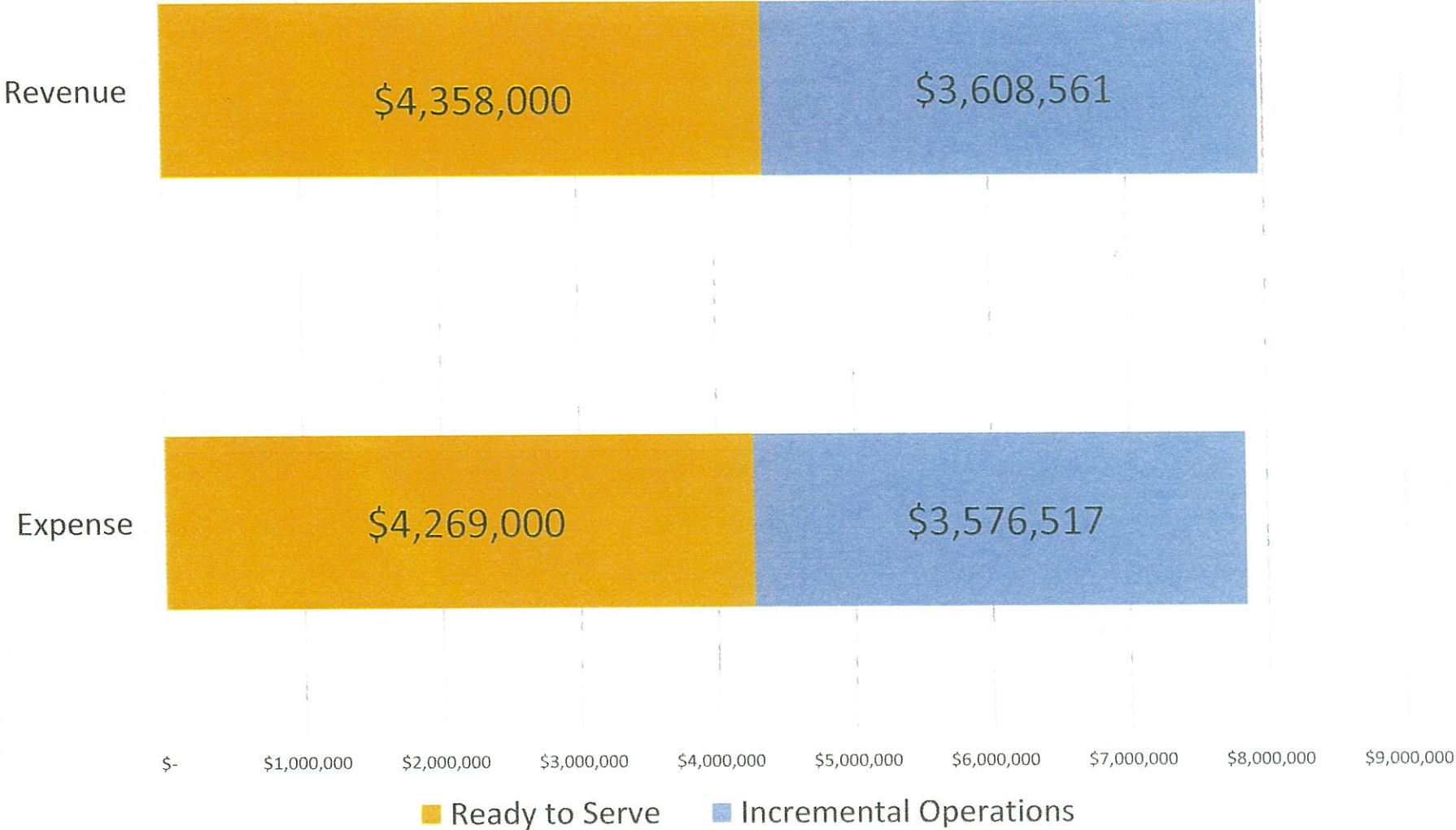
## **Items of Note for Budgeting Fiscal 2019-2020**

**Staffing** – The Buildings Staff will be reporting to the Director of Parks and Recreation in the 2019-2020 Fiscal year.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
UTILITY FUND  
PROPOSED OPERATING SOURCES AND USES  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

	Actual FYE - 17	Actual FYE - 18	Estimated Actual FYE- 19	Approved Budget FYE - 19	Proposed Budget FYE - 20
Sources:					
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Taxes	-	-	-	-	-
Charges for Services	11,423,577	11,748,009	12,150,000	12,016,080	12,506,569
Facility Fee	-	-	-	-	-
Investment income	60,132	77,280	125,000	120,000	193,500
Miscellaneous Revenues	17,730	50,020	-	-	-
Intergovernmental	127,535	-	-	-	-
Interfund	262,057	177,548	220,000	141,400	141,400
Central Services	-	-	-	-	-
<b>Total Sources</b>	<b>11,891,031</b>	<b>12,052,857</b>	<b>12,495,000</b>	<b>12,277,480</b>	<b>12,841,469</b>
Uses:					
Salaries & Wages	2,480,611	2,505,990	2,665,000	2,663,557	2,799,411
Employee Benefits	1,077,836	1,116,230	1,240,000	1,304,284	1,407,335
Total Personnel	<b>3,558,447</b>	<b>3,622,220</b>	<b>3,905,000</b>	<b>3,967,841</b>	<b>4,206,746</b>
Professional Services	74,746	102,886	92,000	98,250	148,600
Services & Supplies	1,747,292	1,974,477	1,850,000	1,895,870	1,909,272
Insurance	158,355	184,537	190,000	207,240	197,400
Utilities	806,413	842,777	880,000	920,133	929,499
Cost of Goods Sold	17,155	20,613	5,000	-	-
Central Services	324,400	297,000	308,600	308,600	354,000
Defensible Space	97,045	95,229	100,000	100,000	100,000
Total Services & Supplies	<b>3,225,406</b>	<b>3,517,519</b>	<b>3,425,600</b>	<b>3,530,093</b>	<b>3,638,771</b>
General Fund Cap. Exp.	-	-	-	-	-
<b>Total Uses</b>	<b>6,783,853</b>	<b>7,139,739</b>	<b>7,330,600</b>	<b>7,497,934</b>	<b>7,845,517</b>
<b>Net Sources (Uses)</b>	<b>\$ 5,107,178</b>	<b>\$ 4,913,118</b>	<b>\$ 5,164,400</b>	<b>\$ 4,779,546</b>	<b>\$ 4,995,952</b>

# UTILITY FUND - Ready to Serve versus Total Operations



**Incline Village General Improvement District  
Public Works  
Executive Summary  
Operating Budget FYE June 30, 2020**

The Incline Village General Improvement District Public Works Department provides water and sewer services to Incline Village and Crystal Bay, Engineering services for all District Capital Projects, Fleet Maintenance for Public Works, Community Services and Administration and management of the Solid Waste Franchise.

All Public Works staff takes responsibility of providing clean and safe drinking water and collecting and treating sewage very seriously and is evidenced by our highly skilled staff, well maintained infrastructure, excellent customer service and our secure financial position. This includes all divisions in Public Works from Fleet to Engineering to Office Management to the staff repairing watermains and treating wastewater. The following sections highlight the individual Divisions in Public Works.

The Engineering Division manages the Capital Improvement Program (CIP) projects for the management, design, scheduling, bidding, contract administration, and construction oversight. Engineering also provides procurement assistance for goods and services and performs small construction projects conducted under operating. Engineering also manages the District's GIS system, mapping, archiving, land coverage, and aerial photography database.

The Fleet Division is responsible for procuring vehicles and equipment utilized for all operating Divisions; setting up, installing auxiliary equipment and making necessary modifications for the equipment's specific job requirements. Fleet maintains and repairs all vehicles and equipment throughout the equipment's service life and replaces/disposes of used and excess equipment at the end of its life cycle. Fleet operates the District's welding repairs, metal machining requirements and prototype metal fabrication projects. Fleet also conducts Federal required trainings and Department operational training including proper use of snowblowers and how to operate the passenger trams.

Waste Not is the Incline Village General Improvement District's Conservation program and provides community conservation services to protect our resources. The Waste Not program is located at Public Works. Our mission is to empower sustainable living by providing conservation programs for recycling, household hazardous waste, water conservation, watershed management, and education. Waste Not operates the residential household hazardous and electronic waste drop-off site at Public Works.

The Compliance division reviews Washoe County Building Department plan submittals for new development and remodels of all properties that impact water and sewer. Compliance also performs field inspections of water and sewer installations, grease interceptor inspections for compliance with regulations, and cross connection control (backflow) testing and repairs. The Division reports to the Engineering Manager.

The District owns, operates and maintains the following water and sewer system infrastructure to meet or exceed Federal EPA and State of Nevada regulations. The District has a comprehensive preventative maintenance program as part of its asset



**Incline Village General Improvement District  
Public Works  
Executive Summary  
Operating Budget FYE June 30, 2020**

management program for all of the pipes, pumps, motors, valves, generators, instruments and other equipment and appurtenances.

**Water System**

UV & Ozone Water Treatment Plant able to treat up to 8.5 million gallons daily  
100 Miles of Water Mains between 4" to 24"  
756 IVGID Fire Hydrants and 105 Private Fire Hydrants  
2,031 Gate Valves  
13 Water Tanks with 7 Million Gallons of Storage  
14 Water Pumping Stations with 26 Pressure Zones  
Service connections to over 4,300 Water Meters

**Sewer System**

105 Miles of Gravity Lines and 14 Miles of Sewer Force Main between 6" to 24"  
1,926 Sewer Manholes  
19 Sewer Pump Stations  
A wastewater treatment plant able to treat up to 2.1 million gallons daily  
20 Miles of Effluent Pipeline to Carson Valley  
A 900 acre wetland site located in the Carson Valley for effluent water

**Season/Service Period**

Water and Sewer distribution and treatment is staffed and operated 24 hours every day.  
Administration and customer service hours are non-holiday weekdays 8 to 4:30.  
Solid Waste Services are scheduled over a variety of plans on weekdays.

**Water and Sewer Service Measures**

The District reads approximately 4,450 meters and prepares utility bills monthly for the following customer statistics. Water and sewer production and employee count is also provided.

<u>Measure</u>	<u>2017-18 Actual</u>	<u>2018-19 Budget</u>	<u>2019-20 Planned</u>
Water Users	8,070	8,106	8105
Sewer Users	7,979	8,014	8016
Water Accounts Billed	4,251	4,270	4269
Sewer Accounts Billed	4,160	4,178	4180
Water Production (million gallons)	1,000	900	900
Sewer Production (million gallons)	400	400	380
Positions	34.6	34.6	34.4
FTE's	31.2	32.2	32.2

**Incline Village General Improvement District  
Public Works  
Executive Summary  
Operating Budget FYE June 30, 2020**

**Water and Sewer Items of Note for Fiscal Year 2019-20 Budget**

The proposed utility rate increase is to raise water rates by 4.0% and sewer rates by 4.0% for a total utility rate increase of 4.0%. In 2018-19, total water and sewer revenues for Public Works are budgeted to be \$11.85 million and are proposed to be \$12.29 million in 2019-20 under this rate study. This is an increase in revenues of \$440,000 from increased commodity sales, additional users and from the rate increase. Public Works has proposed in the personnel budget to eliminate the Waste Not Intern position and hire a full time position focused on Waste Not programs and sustainability for Public Works.

**Engineering Service Measures**

The Engineering Division major capital projects in construction scheduled for Fiscal Year 2019-2020 include the Aeration System Improvements Project at Water Resource Recovery Facility; the donor funded Incline Park Facility Renovations Project; electrical and pumping improvements at Sewer Pump Station #1; Mountain Clubhouse Fire Rebuild and Rehabilitation; Tennis Center Renovation and Water Reservoir Safety Improvements, Electrical Improvements at WPS 2-1.

The Engineering Division is also working on a number of capital projects that are presently in the planning and design phase. These include the Community Services Master Plan Update, the Ski Way Rehabilitation Project, regulatory acceptance of the Diamond Peak Master Plan, and the second phase of the Effluent Export Pipeline Replacement Project.

The Engineering Division seeks to bill 80% of time for its full time staff to Capital Projects.

<u>Measure</u>	<u>2017-18 Actual</u>	<u>2018-19 Budget</u>	<u>2019-20 Planned</u>
Total Hours Worked	6240	8320	8320
Billed Productive Hours	5206	6656	6656
Percentage Billed Hours	83%	80%	80%
Positions	4	5	5
FTE's	4.1	4.95	4.95

The Engineering Division is currently organized with an Engineering Manager who supervises a Principal Engineer, Senior Engineer, Engineering Technician and a budgeted, but only occasionally filled, Engineering Intern (0.3 FTE). The Public Works Contracts Administrator (0.65 FTE) also support the Engineering Division.

DATE	DAY OF THE WEEK	TIME	LOCATION	MEETING	ITEMS SLATED FOR CONSIDERATION
				2019	
03/18	Monday	6 p.m.	Chateau	Regular Board Meeting (Trustee Callicrate out of the state through and including March 26, 2019)	Capital Budget presentation (Discussion to include the topics of bonding, leasing and/or CIP Rec Fee Increase) CIP Tour Utility rate discussion Legislative Advocacy Report (Tri-Strategies) Incline Park Improvements
03/28	Thursday	6 p.m. to 8 p.m.	Chateau	Board Workshop (Trustee Callicrate out of the state through and including March 26, 2019)	Board Work Plan Legislative Advocacy Report (Tri-Strategies) IVGID Code
04/10	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Media services Tentative draft budget Utility rate hearing Contract Awards: Incline Creek Restoration and Deck Railing at Rec. Center. Construction Contract award for the Water Reservoir Safety Improvements Follow up on beaches Punch Card promotions Kick off discussion regarding Ordinance 7/Titles 9 and 10 in the IVGID Code (hold as a separate meeting?) Legislative Advocacy Report (Tri-Strategies) Professional Services Award to Pure Technologies (Director of Public Works Joe Pomroy)
05/01	Wednesday	6 p.m.	Chateau	Regular Board Meeting	CSMP Legislative Advocacy Report (Tri-Strategies)
05/22	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Approve District budgets and Recreation Roll Legislative Advocacy Report (Tri-Strategies)
06/19	Wednesday	6 p.m.	Chateau	Regular Board Meeting  Trustee Callicrate out of country 06/04 to 06/30	Legislative Advocacy Report (Tri-Strategies)
07/17	Wednesday	6 p.m.	Chateau	Regular Board Meeting	GM Employment Agreement
07/24	Wednesday				Review and approve District Indebtedness Report including the Five Year Capital Project Summary
07/31	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
08/14	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
08/28	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
09/11	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
09/25	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
10/09	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
10/30	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
11/13	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
12/11	Wednesday	6 p.m.	Chateau	Regular Board Meeting	

DATE	DAY OF THE WEEK	TIME	LOCATION	MEETING	ITEMS SLATED FOR CONSIDERATION
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<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>					
RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware					
TRPA EIS Contract at Diamond Peak					
WCSD Joint Agreement					
Accept grant for the Burnt Cedar Beach Water Quality Improvements Project					
Contract Award – Championship Golf Course Creek Restoration					
Contract Award – Mountain Golf Course Restrooms					